

**MERTON COMMUNITY SCHOOL DISTRICT  
MERTON TOWNSHIP  
VILLAGES OF MERTON, LISBON, AND HARTLAND**

**TUESDAY, SEPTEMBER 9, 2025 – INTERMEDIATE SCHOOL LITTLE THEATER  
ANNUAL MEETING,  
BUDGET HEARING AND ADOPTION 7:00 P.M.**

- I. Call Annual Meeting & Budget Hearing to Order, Rebecca Imes, Board President
- II. Pledge of Allegiance
- III. Election of Chairperson
- IV. Budget Hearing
  - A. Financial Report and Budget Presentation
  - B. Hearing on Budget
    1. Adoption of Proposed Expenditures:

Fund 10 - \$	12,432,246.00
Fund 27 - \$	1,838,392.00
Fund 38 - \$	57,188.00
Fund 41 - \$	100,000.00
Fund 46 - \$	0.00
Fund 49 - \$	0.00
Fund 50 - \$	520,959.00
- VII. Annual Meeting
  - A. Reading/Dispensing of Annual Meeting Minutes for 2024
  - B. District Administrator's Report "State of the District" Message
  - C. Approval of Salaries for School Board Members (currently \$850.00 annually)
  - D. Adoption of Preliminary Tax Levy
    - It is recommended that the annual levy be established at:

\$ 5,461,799	General Fund (Fund 10)
\$ 57,188	Non Referendum Debt Service (Fund 38)
\$ 0	Referendum Debt Service (Fund 39)
\$ 100,000	Capital Expansion (Fund 41)
\$ 0	Community Service (Fund 80)
    - \$ 5,618,987**
  - E. Establish date and time for 2026 Annual Meeting
  - F. Approval of Annual Meeting Minutes for 2025
- XIII. Motion to Adjourn

Notice is hereby given that the Board of Education will be present at the Budget Hearing and a majority of the Board of Education may be present at the Annual Meeting scheduled for September 9, 2025 at 7:00 p.m. in the Merton Intermediate School Little Theater. This constitutes a quorum of the Merton Community School District Board of Education. The Merton Community School District Board of Education will not take any formal action at the Annual Meeting.

**Notice of Budget Hearing  
(Section 65.90(4))**

Notice is hereby given to the qualified electors of the Merton Community School District that the budget hearing will be held at the Merton Intermediate School on the 9th day of September, 2025 at 7:00 PM. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at N68W28460 Sussex Road.  
Dated this 23rd day of July, 2025.

Nicole Cotton, District Clerk

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**Notice for Annual District Meeting  
(Section 120.08(1))**

Notice is hereby given to qualified electors of the Merton Community School District, that the annual meeting of said district for the transaction of business, will be held in the Intermediate School Little Theater on the 9th day of September, 2025 at 7:00 PM.

Nicole Cotton, District Clerk

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## BUDGET PUBLICATION, 2025-26

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

## MERTON COMMUNITY SCHOOL DISTRICT BUDGET PUBLICATION 2025-26

GENERAL FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	3,894,085.76	4,292,588.50	4,011,407.76
<b>Ending Fund Balance</b>	<b>4,292,126.30</b>	<b>4,011,407.76</b>	<b>4,011,407.76</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,795,371.67	5,946,503.94	6,653,870.00
Inter-district Payments (Source 300 + 400)	1,045,071.01	829,394.99	752,000.00
Intermediate Sources (Source 500)	1,277.75	445.55	0.00
State Sources (Source 600)	4,643,562.27	5,200,541.75	5,056,500.00
Federal Sources (Source 700)	221,412.47	76,127.02	28,000.00
All Other Sources (Source 800 + 900)	94,402.53	39,012.27	28,632.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>11,801,097.70</b>	<b>12,092,025.52</b>	<b>12,519,002.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	5,076,331.09	5,375,544.65	5,895,281.00
Support Services (Function 200 000)	3,949,785.60	4,319,575.26	4,033,956.00
Non-Program Transactions (Function 400 000)	2,376,940.47	2,678,086.35	2,598,468.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>11,403,057.16</b>	<b>12,373,206.26</b>	<b>12,527,705.00</b>

SPECIAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	70,379.03	55,279.94	59,236.97
<b>Ending Fund Balance</b>	<b>55,279.94</b>	<b>59,236.97</b>	<b>54,236.97</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>51,251.47</b>	<b>30,511.68</b>	<b>40,000.00</b>

DEBT SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	58,330.78	58,330.00	58,330.00
<b>Ending Fund Balance</b>	<b>57,596.11</b>	<b>53,713.00</b>	<b>57,188.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>57,188.00</b>	<b>57,188.00</b>	<b>57,188.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>57,922.67</b>	<b>56,404.60</b>	<b>57,188.00</b>

CAPITAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	1,294,864.00	1,406,621.25	1,823,011.18
<b>Ending Fund Balance</b>	<b>1,406,621.25</b>	<b>1,823,011.43</b>	<b>2,223,011.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>111,756.44</b>	<b>416,390.18</b>	<b>400,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

FOOD SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
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Beginning Fund Balance	120,146.91	54,236.37	33,828.62
Ending Fund Balance	51,682.54	20,407.75	91,976.00
REVENUES & OTHER FINANCING SOURCES	412,438.81	422,502.41	577,315.00
EXPENDITURES & OTHER FINANCING USES	480,903.18	456,331.03	520,839.00

COMMUNITY SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

**Total Expenditures and Other Financing Uses**

ALL FUNDS	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
GROSS TOTAL EXPENDITURES -- ALL FUNDS	11,993,134.48	12,916,453.57	13,145,732.00
Interfund Transfers (Source 100) - ALL FUNDS	1,148,944.95	875,743.31	1,025,972.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	10,844,189.53	12,040,710.26	12,119,760.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		11.03%	0.66%

**Proposed Tax Levy by Fund**

FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
General Fund	5,376,407.00	5,481,517.00	5,467,799.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	57,188.00	57,188.00	57,188.00
Capital Expansion Fund	50,000.00	100,000.00	100,000.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	5,483,595.00	5,638,705.00	5,624,987.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.83%	-0.24%