



Lake Mills Area

SCHOOL DISTRICT

Budget Hearing
and
Annual Report

September 15, 2025



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Dr. Tonya Olson, District Administrator
Ms. Tasha Naylor, Director of Business Services
Ms. Jamie Everson, Director of Student Services
Ms. Erin Siedschlag, Director of Teaching & Learning
Ms. Megan Larrabee, Executive Assistant & Director of Communications
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"Preparing all of today's students for tomorrow's opportunities"

September 15, 2025

Dear LMASD Community Members,

Welcome and thank you for taking the time to join us for the Annual Meeting of the Lake Mills Area School District. The LMASD School Board and I appreciate your interest in and commitment to the students, families, and the community of Lake Mills.

Our theme for the next two school years—**BUILDING FUTURES, EMPOWERING MINDS**—couldn't be more aligned with the important work happening across our district. This fall, we'll break ground on a new 4K addition at the elementary school. This much-needed space will give our youngest learners the strong foundation they deserve at the very start of their educational journey. We are also breaking ground on the bus barn, upgrading the lighting and sound in the auditorium, and currently designing the HS spaces slated for renovation.

Earlier this August, more than 30 dedicated staff members spent three full days developing clear goals to **EMPOWER MINDS**—goals that will strengthen student learning, foster collaborative school cultures, and deepen our collective commitment to professional growth and accountability. This is a continuation of the focused work staff began four years ago.

This year, we're challenging ourselves to be bold, be vulnerable, and lean into teamwork. We already know we're the best district in Jefferson County — and together, we're going to raise the bar even higher to ensure the success of your children!

The first part of this meeting will be the Budget Hearing presented by Ms. Tasha Naylor, Director of Business Services. Many of the enclosures you will find in your packet this evening deal with this part of the meeting. The second part of the meeting will be the Annual Meeting. State statutes set forth the basic requirements for holding the annual meeting and outline the powers of the electors at the annual meeting.

Thank you again for your participation. We appreciate your continued support as we work to enhance our services for all of our students.

With Appreciation,

Dr. Tonya L. Olson, District Administrator



Budgetary Hearing & Annual Meeting

Lake Mills City Hall
City Chambers
200 Water Street
Lake Mills, WI 53551

6:00 P.M. – Budgetary Hearing Agenda

- A. Call to Order – Ms. Amy Litscher, President
- B. Conduct Budgetary Hearing Until Officially Closed

Immediately Following Adjournment of the Budgetary Hearing – Annual Meeting Agenda

- A. Call to Order – Ms. Amy Litscher, President
- B. Verification of Notice of Meeting & Budget Hearing – Mr. Ken Eimers, Clerk
- C. Election of Chairperson (Board President may serve if nominated, elected, and if they accept)
- D. Adoption of Agenda
- E. Announcement of the availability of the 2024 Annual Meeting Minutes
- F. Levy a tax to meet the proposed budget for the 2025-2026 School Year and include a resolution to that effect. Wisconsin Statute 120.10 (6)(7)(8)(9)(11)
- G. Resolution authorizing the School Board to establish a School Capital Expansion Fund for the 2025-26 School Year. Wisconsin Statute 120.10 (10)
- H. Set salaries for the Board of Education (present salaries are \$1,725.00 per member). Wisconsin Statute 120.10 (3)(4)
- I. Authorize the Board of Education to provide School Lunches. Wisconsin Statute 120.10 (16)
- J. Authorize the sale or disposal of surplus personal property. Wisconsin Statute 120.12 (12)
- K. Authorize the lease of school property not needed for school purposes. Wisconsin Statute 120.13 (25)
- L. Provide for Athletic Accident Insurance. Wisconsin Statute 120.13 (2)
- M. Authorize the School Board to Establish the Date and Time of the 2026 Annual Meeting and Budget Hearing
- N. Adjournment



Budgetary Hearing Minutes
September 23, 2024
6:00 p.m.

Lake Mills High School
LMC — Room 230
615 Catlin Drive
Lake Mills, WI 53551

The Annual Budgetary Hearing of the Lake Mills Area School District of Jefferson County, of the State of Wisconsin, was called to order by Amy Litscher, School Board President, at 6:00 p.m.

Amy Litscher turned the meeting over to Tasha Naylor, Director of Business Services.

Tasha Naylor presented to the public the accounting definitions of all funds, budget impactors, 2024-2025 Lake Mills Area School District total revenues and expenditures, and the property tax and mill rate.

The 2024-2025 budget projects operating expenditures of \$20,694,247 and revenues of \$19,916,643.

The Budgetary Hearing Adjourned at 6:22 p.m.



Annual School Meeting Minutes
September 23, 2024

Lake Mills High School
LMC — Room 230
615 Catlin Drive
Lake Mills, WI 53551

The Annual School Meeting of the Lake Mills Area School District of Jefferson County, of the State of Wisconsin, was called to order by Amy Litscher, School Board President, at 6:22 p.m. immediately following the adjournment of the Budgetary Hearing.

Ken Eimers, School Board Clerk, confirmed the Notice of the Budgetary Hearing and Annual Meeting.

Brianna Behselich was nominated, elected, and accepted as Chairman Pro Tem of the Annual Meeting.

Amy Litscher moved, and Kirk Lund seconded to adopt the Agenda. Motion passed.

Brianna Behselich acknowledged the availability of the 2024 Annual Meeting Minutes in the booklet provided.

Amy Litscher moved and Tasha Naylor seconded to approve the following resolution: Move that there be and hereby is levied and assessed against all taxable properties, both real and personal, within the confines of the Lake Mills Area School District, an irrevocable tax in the amount of \$12,569,030 to be applied to the Operational Budget and to adequately cover any and all long-term obligations. Motion passed.

Ken Eimers moved, and Amy Litscher seconded to approve the following resolution:
RESOLVED: That the Lake Mills Area School District School Board be hereby directed to vote a Tax in the amount of \$150,000 to add to the Capital Expansion Fund for the purpose of financing all current and future capital expenditures and for paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school treasurer in a separate fund. Such money shall be used for capital expenditures, inclusive of, but not limited to repair, maintenance, remodeling of present buildings and/or site improvements, and related capital equipment and material needs. This tax will be added to the Tax Levy. Motion passed.

Tasha Naylor moved, and Ken Eimers seconded to approve the following resolution with a friendly amendment from Tasha Naylor increasing the board members' salaries: BE it resolved by the electors of the Lake Mills Area School District that the following yearly salaries be adopted for the members of the Board of Education.

President	\$1,725.00
Vice President	\$1,725.00
Clerk	\$1,725.00
Treasurer	\$1,725.00
Director	\$1,725.00

BE it further resolved that the Board Members be paid the actual and necessary expense of a Board Member when traveling outside the District in the performance of his or her duties.

Motion passed.

Kirk Lund moved, and Tasha Naylor seconded to approve the following resolution: BE it resolved that the Lake Mills Area School District Board provide a lunch program in accordance with State and Federal Regulations and Requirements, such that the District is allowed to collect all possible receipts of said program from the State and Federal Government. The difference between the aid received and the total costs of the program should be collected through student and employee receipts paid for by said students and employees who participate in the lunch program. A transfer from the General Fund to this Fund may be necessary and is allowed if total receipts do not match total expenditures. Motion passed.

Amy Litscher moved, and Kirk Lund seconded to approve the following resolution: BE it resolved that the School Board be allowed to sell or otherwise dispose of personal property belonging to and not needed by the School District. Motion passed.

Ken Eimers moved, and Tasha Naylor seconded to approve the following resolution: BE it resolved that the School Board be allowed to lease school sites, buildings, and equipment not needed for school purposes. Motion passed.

Kirk Lund moved, and Amy Litscher seconded to approve the following resolution: BE it resolved that the School Board be allowed to provide Athletic Accident Insurance covering pupils in the Lake Mills Area School District. Motion passed.

Ken Eimers moved, and Amy Litscher seconded that September 15, 2025, be the date for the Budgetary Hearing starting at 6:00 p.m. and the Annual Meeting immediately following the adjournment of the Budgetary Hearing. Motion passed.

Being no further business brought before this meeting, Amy Litscher moved, and Kirk Lund seconded to Adjourn the Annual Meeting at 6:32 p.m. Motion passed.

Resolutions

F. Resolution to Levy Tax

Proposed Motion

Move that there be and hereby is levied and assessed against all taxable properties, both real and personal within the confines of the Lake Mills Area School District, an irrepealable tax in the amount of \$13,502,960 to be applied to the Operational Budget and to adequately cover any and all long-term obligations.

G. Resolution to Establish a Capital Expansion Fund

Proposed Motion

RESOLVED: That the Lake Mills Area School District School Board be hereby directed to vote a Tax in the amount of \$150,000 to add to the Capital Expansion Fund for the purpose of financing all current and future capital expenditures and for paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this sub-section shall be deposited by the school treasurer in a separate fund. Such money shall be used for capital expenditures, inclusive of, but not limited to repair, maintenance, remodeling of present buildings and/or site improvements, and related capital equipment and material needs. This tax will be added to the Tax Levy.

H. Resolution to Fix Salaries of School Board Members

Proposed Motion

BE it resolved by the electors of the Lake Mills Area School District that the following yearly salary be adopted for all members of the Board of Education in the amount of \$ _____.

BE it further resolved that the Board Members be paid the actual and necessary expense of a Board Member when traveling outside the District in the performance of his or her duties.

I. Resolution to Provide School Lunches

Proposed Motion

BE it resolved that the Lake Mills Area School District Board provide a lunch program in accordance with State and Federal Regulations and Requirements such that the District is allowed to collect all possible receipts of said program from the State and Federal Government. The difference between the aids received and the total costs of the program should be collected through student and employee receipts paid for by said students and employees who participate in the lunch program. A transfer from the General Fund to this Fund may be necessary and is allowed if total receipts do not match total expenditures.

J. Resolution for the Sale or Disposal of Surplus Personal Property

Proposed Motion

BE it resolved that the School Board be allowed to sell or otherwise dispose of personal property belonging to and not needed by the School District.

K. Resolution to Lease School Property

Proposed Motion

BE it resolved that the School Board be allowed to lease school sites, buildings and equipment not needed for school purposes.

L. Resolution to Provide Athletic Accident Insurance

Proposed Motion

BE it resolved that the School Board be allowed to provide Athletic Accident Insurance covering pupils in the Lake Mills Area School District.

M. Resolution to Authorize the School Board to Set the Date and Time of 2026 Annual Meeting

Proposed Motion

BE it resolved by the electors of the Lake Mills Area School District, that the School Board of said District be and is hereby authorized to set the date and time of the next annual meeting.

N. Resolution to Adjourn

Proposed Motion

“I, (state your name and address), move that the meeting be adjourned.”

Public School Accounting Definitions

Funds	
Fund 10	The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.
Fund 20	Fund 20 is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. This fund also includes gifts given to school.
Fund 30	Includes all long-term bonds and notes to fund buildings.
Fund 40	Includes repairs to present buildings or building additions.
Fund 50	All revenues and expenditures related to pupil food service activities are recorded in this fund. Fund balances are permitted but deficits must be eliminated with a transfer from Fund 10.
Fund 70	These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.
Fund 80	Fund 80 is used to account for activities such as adult education, community recreation programs, elderly food programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs and have the primary function of serving the community.

Explanation of Functions	
Function 110000 Undifferentiated Curriculum	Instruction in classrooms where two or more curricular areas are taught to the same students (Elem. School)
Function 120000 Regular Curriculum	Instruction in a classroom where one area is taught (Middle & High School)
Function 130000 Vocational Curriculum	Instruction for vocational classes
Functions 140000 Physical Curriculum	Instruction for physical education and health classes
Functions 150000 Special Education Curriculum	Instruction for students with disabilities
Function 160000 Co-Curricular Activities	Includes athletics, drama, and forensics
Function 170000 Other Special Needs	Instruction for gifted and talented and homebound
Function 210000 Pupil Services	Support programs for students including guidance, social work, occupational and physical therapy and psychologist
Function 220000 Instructional Staff Services	Expenditures for library media centers, curriculum, staff development and supervision of special educational programs
Function 230000 General Administration	Expenditures for school board and district administrator office
Function 240000 School Building Administration	School building principal expenditures
Function 250000 Business Administration	Fiscal/Business, maintenance, transportation, and general operations
Function 260000 Central Services	Technology support, staffing, and acquisition
Function 270000 Insurance and Judgments	Premiums for liability, property, workers compensation and unemployment
Function 280000 Debt Services	Debt interest and principal payments
Function 290000 Other Support Services	Post employment benefits for staff, Technology effective 2018-19
Function 300000 Community Services	District recreation programs
Function 400000 Non-Program Transactions	Includes transfers to other funds, pupil tuition, and miscellaneous adjustments

2025-2026

Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2025-2026 *			
GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	6,206,522.15	6,766,560.41	6,432,131.85
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,766,560.41	6,432,131.85	5,283,638.33
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	8,025,518.83	7,961,352.68	8,590,191.00
240 Payments for Services	25,928.25	26,678.00	20,000.00
260 Non-Capital Sales	1,710.00	5,466.40	0.00
270 School Activity Income	99,352.66	120,510.87	40,000.00
280 Interest on Investments	164,392.97	281,393.75	150,000.00
290 Other Revenue, Local Sources	217,964.29	203,259.41	73,000.00
Subtotal Local Sources	8,534,867.00	8,598,661.11	8,873,191.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	23,708.64	13,101.00	0.00
340 Payments for Services	966,439.15	1,131,852.54	1,497,396.80
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	990,147.79	1,144,953.54	1,497,396.80
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	5,677.20	38,075.26	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	5,677.20	38,075.26	0.00
<i>State Sources</i>			
610 State Aid -- Categorical	119,516.40	130,960.00	68,000.00
620 State Aid -- General	8,663,012.00	9,286,401.00	8,652,741.00
630 DPI Special Project Grants	96,045.46	94,882.44	44,826.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	8,766.25	7,056.64	7,000.00
690 Other Revenue	1,176,670.51	1,181,920.47	1,132,150.00
Subtotal State Sources	10,064,010.62	10,701,220.55	9,904,717.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	302,894.01	51,796.69	0.00
750 IASA Grants	102,713.52	103,802.59	102,667.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	14,120.92	29,111.77	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	419,728.45	184,711.05	102,667.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,500.00	600.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,500.00	600.00	0.00
Other Revenues			
960 Adjustments	0.00	2,920.00	0.00
970 Refund of Disbursement	42,302.33	21,792.35	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	42,302.33	24,712.35	20,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	20,058,233.39	20,692,933.86	20,397,971.80
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,781,776.85	3,026,567.04	3,204,426.46
120 000 Regular Curriculum	4,235,691.22	4,551,531.00	4,436,636.43
130 000 Vocational Curriculum	620,030.01	686,271.45	615,164.67
140 000 Physical Curriculum	355,662.22	354,007.55	404,161.29
160 000 Co-Curricular Activities	338,542.45	362,215.19	343,055.00
170 000 Other Special Needs	327,215.37	337,366.94	348,053.70
Subtotal Instruction	8,658,918.12	9,317,959.17	9,351,497.55
Support Sources			
210 000 Pupil Services	545,190.26	608,950.58	517,584.32
220 000 Instructional Staff Services	1,673,094.71	1,846,951.72	1,359,670.61
230 000 General Administration	550,926.50	469,561.94	499,865.54
240 000 School Building Administration	1,377,145.03	1,425,544.27	1,513,680.68
250 000 Business Administration	2,791,996.53	2,989,202.04	2,986,546.68
260 000 Central Services	7,620.26	1,731.23	1,000.00
270 000 Insurance & Judgments	196,116.72	215,324.16	219,175.00
280 000 Debt Services	11,356.32	11,360.06	12,250.00
290 000 Other Support Services	554,366.84	528,954.44	899,507.76
Subtotal Support Sources	7,707,813.17	8,097,580.44	8,009,280.59
Non-Program Transactions			
410 000 Inter-fund Transfers	1,947,469.64	2,303,207.54	2,635,012.42
430 000 Instructional Service Payments	1,183,994.20	1,308,615.27	1,550,674.76
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	3,131,463.84	3,611,822.81	4,185,687.18
TOTAL EXPENDITURES & OTHER FINANCING USES	19,498,195.13	21,027,362.42	21,546,465.32

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	507,377.69	615,015.27	538,771.40
900 000 Ending Fund Balance	194,512.16	269,385.70	269,385.70
REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	261,954.47	290,995.54	269,385.70
200 000 Support Services	48,411.06	50,384.03	0.00
400 000 Non-Program Transactions	2,500.00	4,250.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	312,865.53	345,629.57	269,385.70

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,947,469.64	2,303,007.54	2,635,012.42
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
<i>State Sources</i>			
610 State Aid -- Categorical	884,578.00	918,581.00	1,270,000.00
620 State Aid -- General	84,469.00	77,458.00	130,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	8,087.87	0.00	0.00
Subtotal State Sources	977,134.87	996,039.00	1,400,000.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	481,490.61	583,956.40	463,200.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	172,069.99	141,546.59	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	653,560.60	725,502.99	563,200.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,578,165.11	4,024,549.53	4,598,212.42
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,709,219.42	2,899,768.52	3,437,622.52
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,709,219.42	2,899,768.52	3,437,622.52
Support Sources			
210 000 Pupil Services	442,627.45	506,583.31	662,014.13
220 000 Instructional Staff Services	208,122.63	228,528.13	250,113.38
230 000 General Administration	2,340.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	129,392.17	161,077.74	145,462.39
260 000 Central Services	2,052.50	1,767.50	3,000.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	784,534.75	897,956.68	1,060,589.90
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	84,410.94	226,824.33	100,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	84,410.94	226,824.33	100,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,578,165.11	4,024,549.53	4,598,212.42

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	5,808,012.45	7,454,169.38	9,976,809.62
900 000 ENDING FUND BALANCES	2,913,008.69	5,349,040.62	2,398,868.62
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
281 000 Long-Term Capital Debt	2,895,003.76	2,105,128.76	7,577,941.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,895,003.76	2,105,128.76	7,577,941.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	176,237.21	45,536,040.81	43,688,343.89
900 000 Ending Fund Balance	135,329.39	43,538,343.89	28,271,930.89
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	110,837.00	0.00
200 000 Support Services	40,907.82	1,886,859.92	15,416,413.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	40,907.82	1,997,696.92	15,416,413.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	1,493,119.00	1,182,280.25	1,057,011.06
900 000 ENDING FUND BALANCE	469,413.19	335,161.06	295,867.68
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	1,023,705.81	847,119.19	761,143.38
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,023,705.81	847,119.19	761,143.38

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	757,210.49	791,355.44	884,526.47
900 000 ENDING FUND BALANCE	201,453.12	265,426.47	265,426.47
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	27,616.81	9,045.63	14,175.00
300 000 Community Services	528,140.56	516,883.34	604,925.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	555,757.37	525,928.97	619,100.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

2024-2025 Community Recreation Program

Fund 80: Community Service Fund Summary



The Community Service Fund (Lake Mills Recreation Dept.) was established to provide recreational activities for District residents that extend beyond the regular and extracurricular offerings of the District and those offered by the City of Lake Mills. A variety of activities of interest to community members are provided throughout the year, many of which are seasonal recreational activities for youth or adult participants. Adult and Senior enrichment opportunities are also provided.

Major programs offered by the Community Recreation Dept. include:

YOUTH PROGRAMS

- Baseball
- Football
- Softball
- Soccer
- Basketball
- Volleyball
- Yoga
- Dance Clinic (Poms/Hip hop)
- Ski Club
- Tots program
 - Sports Sampler
 - 4k Soccer
 - 4k T-Ball
- Sports Officiating Class
- Kick Off to Summer Event
- Youth Enrichment League (YEL)
 - Robotics Camp
 - Learn to Sew Camp
 - Coding Camp
 - Video Game Design Camp
- One Day Programs
 - Babysitter course
 - Basic Auto Care

CHILD CARE

- Summer Playground Program
- Before & After School Care
- Adventure days (when school is not in session)

ADULT PROGRAMS

- Volleyball-Men/Women/Co-ed
- Open Gym-Pickleball
- Co-ed Pickleball
- Men's Basketball
- Goaltimate Frisbee
- Sunrise Yoga
- Bird Watching Class
- Nordic Walking Class

OTHER COMMUNITY PROGRAMS

- Disc Golf Rentals
- Snow Shoe Rentals
- Discount Attraction Tickets
- Community Wide Book Read

These programs meet the Wisconsin Department of Public Instruction's criteria for use of the Community Service Fund as they are open to the general public (residents of the Lake Mills Area School District or nonresidents for an additional fee), there are direct costs associated with operating the programs that are funded either through participant registration fees and/or tax levy and these programs are not part of the curricular or extracurricular offerings of the Lake Mills Area School District.

Expenses for these programs include:

- Salary, wages & benefits of Community Recreation Director and Supervisors.
- Wages for Staff, Officials, SPP/BASP Staff, Instructors, Concessions, etc
- Supplies & Materials related to program offerings (participant t-shirts, craft supplies, balls, etc.)
- New/Replacement equipment purchases related to program offerings.

Additionally, the Community Service Fund is used for the following:

- Contribution to the School Resource Officer's salary
- Contribution to the Rock Lake Activity Center

2024-2025 Post Employment Balance Sheet Summary

BALANCE SHEET - FUND 73 POST EMPLOYMENT BENEFIT TRUST

Beginning Balance July 1, 2024		\$638,392.78
Transfer for OPEB Trust	\$264,594.70	
Retiree Insurance Contribution	\$12,062.04	
Interest Earnings	<u>\$4,091.71</u>	
		\$280,748.45
Less Benefit Payments OPEB Trust		<u>(\$233,041.33)</u>
Ending Balance June 30, 2025		<u><u>\$686,099.90</u></u>

BALANCE SHEET - FUND 73 POST EMPLOYMENT PENSION TRUST

Beginning Balance July 1, 2024		\$351,648.27
Transfer for Pension Trust	\$215,508.30	
Interest Earnings	<u>\$1,976.16</u>	
		\$217,484.46
Less Benefit Payments OPEB Trust		<u>(\$165,507.72)</u>
Ending Balance June 30, 2025		<u><u>\$403,625.01</u></u>

Lake Mills Area School District

Debt Schedule Service Summary

Fund 38 (Non-Referendum Debt)

Calendar Year	Principal	Interest	Total
2024	\$205,000.00	\$5,125.00	\$210,125.00

Fund 39 (Referendum Approved Debt)

Calendar Year	Principal	Interest	Total
2024	\$1,960,000.00	\$688,278.76	\$2,648,278.76
2025	\$2,645,000.00	\$1,834,691.82	\$4,479,691.82
2026	\$3,610,000.00	\$2,447,822.52	\$6,057,822.52
2027	\$1,540,000.00	\$2,336,247.52	\$3,876,247.52
2028	\$1,600,000.00	\$2,272,272.52	\$3,872,272.52
2029	\$2,325,000.00	\$2,198,322.52	\$4,523,322.52
2030	\$2,395,000.00	\$2,127,797.52	\$4,522,797.52
2031	\$2,450,000.00	\$2,074,447.52	\$4,524,447.52
2032	\$2,505,000.00	\$2,017,335.02	\$4,522,335.02
2033	\$2,685,000.00	\$1,952,335.02	\$4,637,335.02
2034	\$2,890,000.00	\$1,850,697.52	\$4,740,697.52
2035	\$3,030,000.00	\$1,713,897.52	\$4,743,897.52
2036	\$3,180,000.00	\$1,570,247.52	\$4,750,247.52
2037	\$3,335,000.00	\$1,419,372.52	\$4,754,372.52
2038	\$3,500,000.00	\$1,274,875.64	\$4,774,875.64
2039	\$3,675,000.00	\$1,136,773.76	\$4,811,773.76
2040	\$3,845,000.00	\$988,993.76	\$4,833,993.76
2041	\$4,005,000.00	\$829,490.63	\$4,834,490.63
2042	\$4,180,000.00	\$660,675.00	\$4,840,675.00
2043	\$4,360,000.00	\$484,537.50	\$4,844,537.50
2044	\$4,545,000.00	\$298,031.25	\$4,843,031.25
2045	\$4,740,000.00	\$100,725.00	\$4,840,725.00

Debt Schedule Name	Issue Date	Start Date	Maturity Date	Original Amount	Current Balance
Elementary School 2013 Borrowing	3/1/2013	1/1/2013	3/1/2033	\$ 9,400,000	\$ 2,740,000
HS Addition & MultiPurpose Facility					
2018 Referendum	3/6/2019	1/1/2019	3/1/2039	\$ 9,390,000	\$ 7,385,000
General Obligation Refunding Bond	12/1/2021	1/2/1900	9/1/2032	\$ 11,835,000	\$ 10,470,000
District Wide 2025 Referendum #1	3/5/2025	3/5/2025	9/1/2045	\$ 45,000,000	\$ 43,800,000

LAKE MILLS AREA SCHOOL DISTRICT

2025

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

2026

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

M	T	W	T	F
	1	2	3	
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

● First Day of School
 ● No School
 ● Last Day of School
 ● Summer School



#LCatPride

2025-26 District Calendar

JULY	
7 - 22	Summer School - Session 2
	Swim Lessons
AUGUST	
14	District Picture Day
SEPTEMBER	
1	Labor Day - No School
2	First Day of School
29 - Oct 3	Homecoming Week
OCTOBER	
29	Quarter 1 Ends
30	Staff Inservice - No School
31	No School
NOVEMBER	
10	Staff Inservice - No School
26 - 28	Thanksgiving Break - No School
DECEMBER	
24 - 31	Winter Break - No School
JANUARY	
1	New Year's Day - No School
2	Winter Break - No School
5	School Resumes
16	Quarter 2 & Semester 1 Ends
19 & 20	Staff Inservice - No School
MARCH	
9	Staff Inservice - No School
27	Quarter 3 Ends
30 - April 3	Spring Break - No School
APRIL	
6	School Resumes
MAY	
25	Memorial Day - No School
31	Graduation
JUNE	
3	Last Day of School
	Quarter 4 & Semester 2 Ends
4	Staff Inservice - No School



Lake Mills Area
SCHOOL DISTRICT

Lake Mills Elementary School

155 East Pine Street
Lake Mills, WI 53551
920.648.2338

8:05 a.m. - 3:10 p.m.

Lake Mills Middle School

318 College Street
Lake Mills, WI 53551
920.648.2358

8:00 a.m. - 3:05 p.m.

Lake Mills High School

615 Catlin Drive
Lake Mills, WI 53551
920.648.2355

7:50 a.m. - 3:07 p.m.