



Lake Mills Area

SCHOOL DISTRICT

2023-24
Annual Report

September 23, 2024



Lake Mills Area

SCHOOL DISTRICT

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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 23, 2024

Dear LMASD Community Members,

Welcome and thank you for taking 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.

This year's school district theme is "Be Legendary!" I'm proud to say that our staff is legendary in the positive impact that they have on our students each and every day. One of the LMASD belief statements in our strategic plan states the following:

*We believe that ALL of our students and their families are important.
Therefore, it is the responsibility of everyone in the learning community
to build relationships and trust with our students and families.*

The Lake Mills Area School District is a special place. Words such as supportive, approachable, energetic, and creative resonate among our families and staff. The Annual Meeting is an opportunity to share with the community how the school board and administrative team have worked to create a proactive operational plan that aligns our budgetary resources with our needs so that we can continue to provide the learning environment that all have come to expect.

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



Lake Mills Area
SCHOOL DISTRICT

Lake Mills High School
Library Media Center
615 Catlin Drive
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 will accept)
- D. Adoption of Agenda
- E. Announcement of the availability of the 2023 Annual Meeting Minutes
- F. Levy a tax to meet the proposed budget for the 2024-2025 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 2024-25 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 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. Set the hour of the Budgetary Hearing and Annual Meeting
- N. Adjournment



Budgetary Hearing Minutes
September 25, 2023
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, 2023-2024 Lake Mills Area School District total revenues and expenditures, and the property tax and mill rate.

The 2023-2024 budget projects operating expenditures of \$19,550,803.77 and revenues of \$18,432,479.

The Budgetary Hearing Adjourned at 6:17 p.m.



Annual School Meeting Minutes
September 25, 2023

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 6:18 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.

Kirk Lund moved and Ken Eimers seconded to adopt the Agenda. Motion passed.

Brianna Behselich acknowledged the availability of the 2023 Annual Meeting Minutes in the booklet provided.

Amy Litscher moved and Ken Eimers 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 \$11,748,054 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.

Amy Litscher moved and Andrea Graham 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 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. 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 Kirk Lund 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.

Amy Litscher moved and Tasha Naylor 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.

Tasha Naylor moved and Kirk Lund seconded that the fourth Monday in September, that being September 23, 2024, 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, Kirk Lund moved, and Amy Litscher seconded to Adjourn the Annual Meeting at 6:28 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 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.

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. 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. Proposed Motion

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

L. 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. 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 of the next annual meeting. (September 23, 2024 has been suggested)

N. 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

Recommended 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 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	5,886,113.19	6,206,522.15	6,766,560.41
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)	6,206,522.15	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,206,522.15	6,766,560.41	5,988,955.47
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,485,606.81	8,025,518.83	7,877,030.00
240 Payments for Services	19,191.94	25,928.25	16,500.00
260 Non-Capital Sales	2,063.00	1,710.00	0.00
270 School Activity Income	46,996.84	99,352.66	45,000.00
280 Interest on Investments	25,849.97	164,392.97	50,000.00
290 Other Revenue, Local Sources	176,294.31	217,964.29	84,000.00
Subtotal Local Sources	6,756,002.87	8,534,867.00	8,072,530.00
Other School Districts Within Wisconsin			
310 Transit of Aids	20,171.00	23,708.64	0.00
340 Payments for Services	863,043.97	966,439.15	1,216,948.00
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	883,214.97	990,147.79	1,216,948.00
Other School Districts Outside Wisconsin			
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
Intermediate Sources			
510 Transit of Aids	22,169.47	5,677.20	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	22,169.47	5,677.20	0.00
State Sources			
610 State Aid -- Categorical	103,698.63	119,516.40	68,000.00
620 State Aid -- General	9,310,146.00	8,663,012.00	9,259,058.00
630 DPI Special Project Grants	40,784.09	96,045.46	0.00
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	7,875.86	8,766.25	8,000.00
690 Other Revenue	1,195,220.51	1,176,670.51	1,144,764.00
Subtotal State Sources	10,657,725.09	10,064,010.62	10,479,822.00
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	721,648.09	302,894.01	18,000.00
750 IASA Grants	46,505.00	102,713.52	104,343.00
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	217,895.88	14,120.92	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Subtotal Federal Sources	986,048.97	419,728.45	122,343.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,300.00	1,500.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,300.00	1,500.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	22,980.76	42,302.33	25,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	22,980.76	42,302.33	25,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	19,329,442.13	20,058,233.39	19,916,643.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,868,212.52	2,781,776.85	2,983,942.68
120 000 Regular Curriculum	3,982,574.13	4,235,691.22	4,699,168.07
130 000 Vocational Curriculum	649,731.38	620,030.01	601,123.67
140 000 Physical Curriculum	330,561.85	355,662.22	367,548.92
160 000 Co-Curricular Activities	336,352.87	338,542.45	335,750.00
170 000 Other Special Needs	291,618.72	327,215.37	327,125.89
Subtotal Instruction	8,459,051.47	8,658,918.12	9,314,659.23
Support Sources			
210 000 Pupil Services	641,108.54	545,183.17	543,617.28
220 000 Instructional Staff Services	1,510,982.17	1,673,094.71	1,502,998.78
230 000 General Administration	460,155.41	550,926.50	511,803.18
240 000 School Building Administration	1,307,579.12	1,377,145.03	1,470,300.04
250 000 Business Administration	2,949,986.64	2,791,996.53	3,012,850.91
260 000 Central Services	9,037.60	7,620.26	8,675.00
270 000 Insurance & Judgments	177,269.00	196,116.72	212,089.00
280 000 Debt Services	10,409.96	11,356.32	14,000.00
290 000 Other Support Services	550,182.59	554,366.84	570,539.18
Subtotal Support Sources	7,616,711.03	7,707,806.08	7,846,873.37
Non-Program Transactions			
410 000 Inter-fund Transfers	1,747,114.22	1,947,476.73	2,309,743.34
430 000 Instructional Service Payments	1,186,156.45	1,183,994.20	1,222,972.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	2,933,270.67	3,131,470.93	3,532,715.34
TOTAL EXPENDITURES & OTHER FINANCING USES	19,009,033.17	19,498,195.13	20,694,247.94

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	179,507.78	183,791.75	194,512.16
900 000 Ending Fund Balance	183,791.75	194,512.16	194,512.16
REVENUES & OTHER FINANCING SOURCES	334,263.98	323,585.94	250,000.00
100 000 Instruction	261,797.14	261,954.47	250,000.00
200 000 Support Services	60,982.87	48,411.06	0.00
400 000 Non-Program Transactions	7,200.00	2,500.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	329,980.01	312,865.53	250,000.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
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	1,747,114.22	1,947,476.73	2,309,743.34
Local Sources			
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
Other School Districts Within Wisconsin			
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
Other School Districts Outside Wisconsin			
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
Intermediate Sources			
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
State Sources			
610 State Aid -- Categorical	872,660.71	884,578.00	925,000.00
620 State Aid -- General	77,830.00	84,469.00	65,000.00
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	7,643.28	8,087.87	0.00
Subtotal State Sources	958,133.99	977,134.87	990,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	490,394.75	481,490.61	638,803.00
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	125,396.05	172,069.99	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	615,790.80	653,560.60	738,803.00
Other Financing Sources			
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	3,321,039.01	3,578,172.20	4,038,546.34

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
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	2,600,293.40	2,709,219.42	3,052,263.04
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,600,293.40	2,709,219.42	3,052,263.04
<i>Support Sources</i>			
210 000 Pupil Services	325,933.32	442,634.54	486,125.23
220 000 Instructional Staff Services	194,275.16	208,122.63	252,524.63
230 000 General Administration	0.00	2,340.00	3,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	107,859.13	129,392.17	135,933.44
260 000 Central Services	1,920.00	2,052.50	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	629,987.61	784,541.84	880,583.30
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	90,758.00	84,410.94	105,700.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	90,758.00	84,410.94	105,700.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,321,039.01	3,578,172.20	4,038,546.34

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	2,008,176.57	1,196,369.73	2,913,008.69
900 000 ENDING FUND BALANCES	1,196,369.73	2,913,008.69	5,209,302.69
TOTAL REVENUES & OTHER FINANCING SOURCES	4,611,344.42	4,611,642.72	4,400,000.00
281 000 Long-Term Capital Debt	5,419,184.65	2,895,003.76	2,103,706.00
282 000 Refinancing	3,966.61	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	5,423,151.26	2,895,003.76	2,103,706.00
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	34,050.38	25,977.36	135,329.39
900 000 Ending Fund Balance	25,977.36	135,329.39	135,329.39
TOTAL REVENUES & OTHER FINANCING SOURCES	85,090.98	150,259.85	150,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	93,164.00	40,907.82	150,000.00
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	93,164.00	40,907.82	150,000.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	650,359.45	707,053.92	469,413.19
900 000 ENDING FUND BALANCE	707,053.92	469,413.19	221,579.95
TOTAL REVENUES & OTHER FINANCING SOURCES	866,450.45	786,065.08	690,000.00
200 000 Support Services	809,755.98	1,023,705.81	937,833.24
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	809,755.98	1,023,705.81	937,833.24

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	206,776.49	192,966.92	201,453.12
900 000 ENDING FUND BALANCE	192,966.92	201,453.12	201,453.12
TOTAL REVENUES & OTHER FINANCING SOURCES	579,964.72	564,243.57	565,853.00
200 000 Support Services	28,428.72	27,616.81	9,500.00
300 000 Community Services	565,345.57	528,140.56	556,353.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	593,774.29	555,757.37	565,853.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
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.

2023-2024 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
- Gymnastics
- Soccer
- Basketball
- Volleyball
- Archery
 - S3DA
 - NASP
- Dance Clinic (Poms/Hip hop)
- Tennis Club
- Ski Club
- Open Gym
- Tots program
 - Sports Sampler
 - Tiny Tumblers
- Learn to Ice Skate Program
- Youth Enrichment League (YEL)
 - Robotics
 - Fencing
- One Day Programs
 - Beginning Watercolor
 - Youth Yoga
 - Fall Cookie Decorating
 - Babysitter course

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

OTHER COMMUNITY PROGRAMS

- Disc Golf Rentals
- Glow Disk Golf and tournament
- Knickerbocker Snowshoe candlelight hike and family games in the park
- SnowShoe Rentals
- Discount Attraction Tickets
- Family Fun Day
- Touch a Truck

SENIOR CENTER

- Day Trips
- Daily Programming

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

2023-2024 Post Employment Balance Sheet Summary

BALANCE SHEET - FUND 73 POST EMPLOYMENT BENEFIT TRUST

Beginning Balance July 1, 2023		\$583,292.57
Transfer for OPEB Trust	\$298,120.62	
Retiree Insurance Contribution	\$10,434.55	
Interest Earnings	<u>\$3,641.27</u>	
		\$312,196.44
Less Benefit Payments OPEB Trust		<u>(\$257,096.23)</u>
Ending Balance June 30, 2024		<u>\$638,392.78</u>

BALANCE SHEET - FUND 73 POST EMPLOYMENT PENSION TRUST

Beginning Balance July 1, 2023		\$308,875.44
Transfer for Pension Trust	\$268,419.12	
Interest Earnings	<u>\$1,609.48</u>	
		\$270,028.60
Less Benefit Payments OPEB Trust		<u>(\$227,255.77)</u>
Ending Balance June 30, 2024		<u>\$351,648.27</u>

Lake Mills Area School District

Estimated Debt Service Tax Levy

Fund 38

Non-Referendum Debt

Calendar Year	Principal	Interest	Total
2023	\$195,000.00	\$15,125.00	\$210,125.00
2024	\$205,000.00	\$5,125.00	\$210,125.00

Fund 39

Referendum Approved Debt

Calendar Year	Principal	Interest	Total
2023	\$4,340,000.00	\$753,626.26	\$5,093,626.26
2024	\$1,960,000.00	\$688,278.76	\$2,648,278.76
2025	\$1,445,000.00	\$635,303.76	\$2,080,303.76
2026	\$1,485,000.00	\$587,653.76	\$2,072,653.76
2027	\$1,540,000.00	\$529,203.76	\$2,069,203.76
2028	\$1,600,000.00	\$465,228.76	\$2,065,228.76
2029	\$2,325,000.00	\$391,278.76	\$2,716,278.76
2030	\$2,395,000.00	\$320,753.76	\$2,715,753.76
2031	\$2,450,000.00	\$267,403.76	\$2,717,403.76
2032	\$2,505,000.00	\$210,291.26	\$2,715,291.26
2033	\$2,685,000.00	\$145,291.26	\$2,830,291.26
2034	\$550,000.00	\$102,153.76	\$652,153.76
2035	\$570,000.00	\$85,353.76	\$655,353.76
2036	\$590,000.00	\$67,953.76	\$657,953.76
2037	\$610,000.00	\$49,953.76	\$659,953.76
2038	\$635,000.00	\$30,881.88	\$665,881.88
2039	\$655,000.00	\$10,480.00	\$665,480.00



2024-2025 District Calendar

DAILY SCHEDULE



Lake Mills High School: 7:50 am – 3:07 pm
 Lake Mills Middle School: 8:00 am – 3:05 pm
 Lake Mills Elementary School: 8:05 am – 3:10 pm



SEPTEMBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

September 3: First Day of School
 September 27: Inservice – No School

OCTOBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October 31: Inservice – No School

NOVEMBER

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November 1: No School
 November 27-29: Thanksgiving Break

DECEMBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

December 23-31: Winter Break

JANUARY

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

January 1: New Year's Day – No School
 January 20: Inservice – No School
 End of 1st Semester

FEBRUARY

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

February 28: Inservice – No School

MARCH

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

March 24-28: Spring Break

APRIL

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

April 18: No School
 April 21: Inservice – No School

MAY

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

May 26: Memorial Day – No School

JUNE

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14

June 1: Graduation – 1:00 pm
 June 6: Last Day of School – HS 11:00 am | MS 11:10 am | ES 11:15 am – End of 2nd Semester