



# LUMBERJACK LEDGER

## SCHOOL DISTRICT OF LADYSMITH

### Newsletter

### Blast Off to 4K: Ready, Set, Learn! Registration Now Open for 4K

We all want to give our children the best possible start in life. One of the most significant ways to ensure this is through early education, and the School District of Ladysmith is excited to announce the opening of 4K registration for the upcoming school year!

#### Why 4K Matters:

4K, or 4-year-old kindergarten, is an essential early learning opportunity that provides children with the foundation they need to thrive in school and beyond. Research has shown that early education is crucial for a child's cognitive, social, and emotional development. It helps children develop language skills, basic math concepts, and problem-solving abilities, while also fostering social skills like sharing, listening, and working with others.

The benefits of 4K extend well into the future. Students who attend a quality 4K program are more likely to perform better academically in the years to come, and they often have a smoother transition into formal schooling. At the School District of Ladysmith, we are dedicated to providing a nurturing, engaging, and enriching environment where your child can grow and succeed.

Let's make sure your child's educational journey starts off on the right foot—register for 4K today! We look forward to welcoming your child to the School District of Ladysmith!

#### Child Development Day Event:

Child Development Day will be held the same time as our 4K registration event on Wednesday, March 5, 2025. We encourage children turning 3 or 4 years old before Sept. 1, 2025 to attend! It is a time to have your child come to school for a brief Developmental Screening from our Early Childhood Team.

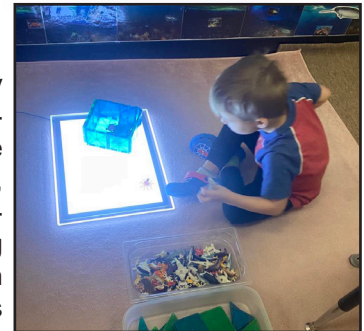
Our team will evaluate key skills such as motor development, language, socialization and early learning abilities. It is also a time to ask questions about child development, learn about community resources and address any concerns you might have!

To register, select from the same 4K sessions listed to the right. Walk-ins are welcome! Can't make it? Have questions? Contact Tami Moore at 715-532-5464 or email her at [tmoore@sdlwi.org](mailto:tmoore@sdlwi.org).

#### Details of 2025-2026

#### 4K Registration Day:

To ensure that every eligible child has the opportunity to participate in this valuable program, the School District of Ladysmith will be holding a special 4K registration day. Families of students turning 4 years old before September 1, 2025 are encouraged to attend!



#### When: Wednesday, March 5, 2025

Where: Ladysmith Elementary  
115 E 6th Street E, Ladysmith

(Select a session or walk-ins welcome!)

Session 1 8:30 am - 11:30 am

Session 2 12:30 pm - 2:30 pm

Session 3 2:30 pm - 5:30 pm

Three easy ways to sign-up for a session:

1. Scan the QR code
2. Go to our website: [www.sdlwi.org](http://www.sdlwi.org)
3. Contact Tami Moore [tmoore@sdlwi.org](mailto:tmoore@sdlwi.org)



Can't make it? Have questions? Contact Tami Moore at 715-532-5464 or email her at [tmoore@sdlwi.org](mailto:tmoore@sdlwi.org).

### New for 2025-2026!

Ladysmith Schools will be  
piloting an all-day  
**FIVE DAY-A-WEEK**  
4K program!

## MESSAGE FROM THE DISTRICT ADMINISTRATOR

# Embracing the Spirit of the Lumberjack

Let me take a moment to introduce myself. My name is Jason LeMay and I was selected as the next District Administrator for the School District of Ladysmith in April of 2024. Since I officially started in the school district on July 1, 2025, I have found this to be a wonderful school district filled with wonderful students and a great staff. To highlight all the great things happening in the school district, it was decided to resurrect the district newsletter. These newsletters will come out three times a year and highlight things going on throughout the school district and recognize students, staff and community members.

In this inaugural issue, I wanted to take a moment to reflect on what it means to be a "Lumberjack" and how this spirit shapes not only our students, but also the broader community that supports them.

*I have this to say . . .*

Being a "Lumberjack" is about much more than our school mascot—it is a reflection of the strength, resilience, and hard work that define our students, our staff and the people who call this community home. Just like the lumberjacks of old, we face challenges head-on, working together to achieve something greater than any one individual could accomplish alone.

Whether it's in the classroom, or in our community, we can always pride ourselves on the spirit of collaboration and determination that binds us together.



As a school district, we are fortunate to be part of a close-knit rural community where support is abundant and the connections between school and town run deep.

It is this strong sense of community that makes our district not just a place of learning, but a place of growth, opportunity, and pride.

Our students benefit from knowing they are part of something bigger than themselves, and they learn firsthand the importance of working together to achieve their goals.

This newsletter is an opportunity for us to share some of the exciting things happening in our school district and keep everyone—whether you're a parent, a business owner, or a lifelong resident—connected to what's going on within our schools.

From athletic events to academic achievements, and everything in between, there is so much to celebrate. As we continue to build a strong foundation for our students, we also strengthen our entire community. When our schools thrive, so does our town.

The benefits of a strong school district extend far beyond the classroom. A well-supported school system leads to a more engaged and informed com-

munity, with students who are prepared to succeed in a rapidly changing world.

Whether they stay close to home or venture out into the broader world, the skills and values they acquire here help them become the kind of people who contribute to the success of their communities.

I encourage you to stay involved, to support our students and staff, and to continue to nurture the spirit of the Lumberjack in all that we do.

Together, we can ensure that our district remains a place where hard work, perseverance, and pride in our community continue to thrive for generations to come.

Thank you for being part of what makes our school district and community so special.

Together, we are stronger. Together, we are the Ladysmith Lumberjacks! **#GoLadysmith!**

Partners in Education,

Jason LeMay  
District Administrator

# Celebrating CTE Month: Empowering Students in Rural Wisconsin

February marks Career and Technical Education (CTE) Month, a time to recognize the invaluable skills and opportunities CTE programs offer students, especially those in rural school districts like ours. In Wisconsin, where rural communities often face unique challenges, a robust CTE curriculum can be a game-changer, helping students chart successful career paths without leaving their local areas.

## Real-World Skills for Local Success

One of the greatest advantages of CTE is its focus on hands-on, practical training. In rural districts, where access to larger industries or higher education institutions may be limited, CTE equips students with marketable skills that are in demand both locally and nationally. Whether it's learning trades like welding, automotive technology, or agriculture, or diving into fields like health care, business, or IT, students leave CTE programs ready to enter the workforce and contribute immediately to their communities.

## Beyond the Classroom

CTE programs provide much more than classroom instruction. They offer students the chance to earn industry



**Real World Applications:** Holden Heath operates a mini skid steer at the fall Build My Future event. In all of our CTE programming, students can transfer their skills from the classroom to real-life application.

certifications, participate in apprenticeships, and engage with local employers through internships and work-based learning experiences. These real-world connections not only strengthen the local workforce but also help students build professional networks that can lead to future employment opportunities.

In rural areas, these partnerships can be especially vital, as they often create a direct bridge between education and employment. Local businesses and

industries rely on skilled workers, and CTE programs serve as a vital pipeline for training these individuals, ensuring that our community thrives with talented, homegrown professionals.

## Strengthening Rural Communities

CTE programs in rural Wisconsin schools don't just benefit students—they strengthen entire communities. By preparing students with valuable skills and experience, these programs contribute to the economic growth of local towns, reducing the need for young adults to leave their communities in search of work. With a talented local workforce, businesses are more likely to thrive, and communities can continue to grow and prosper.

## A Bright Future Ahead

As we celebrate CTE Month, we honor the dedicated educators and local businesses who work together to provide our students with the skills they need to succeed. In rural Wisconsin, where opportunities can sometimes seem limited, CTE opens doors to a world of possibilities. It's an investment in our students' futures and the future of our communities—one skill at a time.

As a school district we hope to continue to support and expand our CTE offerings, ensuring that all students, regardless of where they live, have access to the training, opportunities and pathways that will help them thrive in the careers of tomorrow.



## Middle School Hosts Successful “Math Matters” Fair

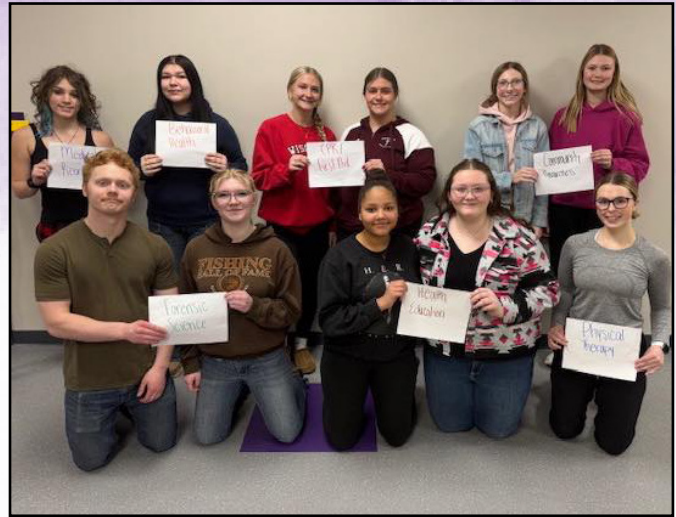
The 2025 Math Matters Fair was a huge success! The 8th graders did a phenomenal job presenting their activities and showed amazing leadership, patience and enthusiasm with the elementary and sixth grade participants.

Thank you to all those students and families for attending the event. The event was made possible with a grant from the Ladysmith Educational Enrichment Fund (LEEF).

## LUMBERJACK HIGHLIGHTS



**TOP SPELLERS** - Ladysmith Middle School held their Spelling Bee, and it was a buzzing success! Nine amazing contestants from grades 6-8 competed, showing off their spelling skills. Congratulations to (l to r) Brady, Sawyer and Ivan (1st place), — our school champs! These three represented Ladysmith at the regional spelling bee in Chippewa Falls.



**HOSA Members Compete** - Eleven Ladysmith High School HOSA members recently showcased their talents at the Regional Leadership Conference (RLC), competing for a chance to advance to the State Leadership Conference in April at the WI Dells!

## Elementary Student Council Starts Bags for Benches! Drive

The Elementary Student Council has launched a new initiative: **Bags for Benches!**

The student council members are enthusiastic about their goal of recycling a minimum of **1,000 pounds of plastic** in the next 12 months. By reaching this goal, the elementary will earn a Trex bench made from recycled plastic bags.

Not all types of plastic can be used, so please refer to the types of plastic shown on the right.

Bags can be dropped off at the elementary school or sent with elementary students. Questions? Contact Ms. Rozak ([layne.rozak@sdlwi.org](mailto:layne.rozak@sdlwi.org)) or Ms. Reynolds ([kreynolds@sdlwi.org](mailto:kreynolds@sdlwi.org)).

### What can be recycled?

All plastic must be clean, dry and free of food residue.



**A Night at the Pablo** - High School students got to explore, eat dinner and go shopping in downtown Eau Claire before seeing *The Addams Family Broadway Musical* at the Pablo Center! During their time downtown, students ran into lots of cast members all around in cafes and shops. After the performance, students were lucky enough to meet several of the cast members again, including the actors and actresses that played Alice, Gomez and Wednesday! The field trip was made possible with a grant from the Ladysmith Educational Enrichment Fund (LEEF).



1700 Edgewood Ave E  
Ladysmith, WI 54848  
p: 715-532-5277  
f: 715-532-7445  
w: [www.sdlwi.org](http://www.sdlwi.org)

## LUMBERJACK HIGHLIGHTS

LADYSMITH HIGH SCHOOL PRESENTS

# Jazz 2025 DINNER

**MARCH 27TH**  
**LMHS CAFETERIA**  
**6 PM**

JOIN US FOR AN EVENING FILLED WITH GREAT COMPANY, TASTY FOOD, AND INCREDIBLE LIVE MUSIC PERFORMED BY OUR TALENTED JAZZ BAND AND CONCERT CHOIR.

**ADMISSION \$25**



PLEASE CONTACT LILIA MEIVES (LMEIVES@SDLWI.ORG) OR DAREN TRAN (DTRAN@SDLWI.ORG) TO PURCHASE TICKETS. LIMITED TICKETS WILL BE SOLD AT THE DOOR



**21st Annual SnoBall 2025** - Last week, over 90 students with special needs from 11 area school districts came together at Tee-Away Golf Course for a day of dancing, laughter, and unforgettable memories. A huge **THANK YOU** to our generous community for all the donations and to the amazing volunteers who made this event possible!

### SUBSTITUTES NEEDED

Like most districts, we need additional substitute teachers, classroom aides, and custodians. Anyone interested in becoming a substitute you can contact Amy Rydlund at 715-532-5531 ext. 21400 or via email at [arydlund@sdlwi.org](mailto:arydlund@sdlwi.org). She will help answer questions and walk you through paperwork. This is a rewarding experience and an opportunity to earn additional income.

## Elementary School Store Looks for Donations for PBIS Program

As we enter the second year of our school store, part of our Positive Behavioral Interventions and Supports (PBIS) program, the elementary is reaching out for your support.

The school store has provided our elementary students with a wonderful opportunity to redeem the "Lumber Loot" they earn for positive behavior, and it has been a joy to witness their excitement and engagement.

In our opening year, the store was primarily funded through out-of-pocket contributions from teachers and a grant. However, as the supplies from this grant are diminishing, we are seeking donations to ensure we can sustain this valuable resource for our students. It is essential for us to continue offering a variety of options for our children to choose from, as their efforts in earning Lumber Loot deserve to be rewarded appropriately.

If you would like to contribute, we have set up an Amazon link (QR CODE) where you can make donations directly to our school store:

Items ordered will be shipped directly to the Ladysmith Elementary School. Cash donations can also be made and dropped off at the Elementary School Office.

Your generosity will make a significant difference in our students' experiences. If you have any questions you can contact Karlene McGinnis, School Store Coordinator, at [kmcginnis@sdlwi.org](mailto:kmcginnis@sdlwi.org).



Amazon School Store Wish List

## NUTRITION DEPARTMENT

### Welcome to the School District of Ladysmith Nutrition Department!

The Nutrition Department believes that healthy, balanced meals are essential for students to perform their best academically and socially. Our dedicated team has made a concerted effort to provide quality meals to our students. From whole grains to seasonal fruits and vegetables, they are committed to providing options that meet the diverse dietary needs of all students.

Did you know our district is a Community Eligibility Provision (CEP) approved district? **This means that every student in our district receives one complete breakfast and one complete lunch free of charge every day.** If a student misses breakfast before school, we offer a 2nd chance mid-morning breakfast for our high school students. We also offer Smart Snack approved items for sale at our High School that provide additional options for students.

Students in after-school study groups can also receive a free after school snack to help with their study focus.

Are you interested in summer school? Our nutrition team will make sure that nutritional needs are met during our 3 week summer session with a complete breakfast and lunch free of charge!

As we continue to innovate and improve, we are excited to explore new ways to engage with students and families. We are always open to feedback and suggestions to make our food service even better. We are dedicated to ensuring that every student has access to the fuel they need to thrive, and we are thankful for the continued support from families and the district.

They are here to provide students with their nutrition needs so they can focus on their education needs!



*Our team works hard to provide nutritious meals that meet or exceed the dietary requirements and guidelines, continually introducing new food items on our menus for students to try, as well as repeating the student favorites.*

#### Questions?

**Feel free to contact our Director of Nutrition Services:**

Shelly Hayden, CDM, CFPP

shayden@sdlwi.org

715-532-5531 ext. 28300



*This is our wonderful staff. They are parents, family, and friends of the students and their families in our district and are here to help all of our students with their nutrition needs.*



*Great pride is taken in our colorful cafeterias and new outdoor seating area at the middle/high school.*





# REFERENDUM **project completed**

## Checkout the final results of the 2022 Referendum Project!

In April 5, 2022, the Ladysmith School District held a successful referendum to address critical infrastructure and educational needs.

Approved by approximately 60% of voters, the referendum authorized the district to issue \$21 million in bonds for comprehensive facility improvements.

The goal was to enhance the learning environment, improve safety measures, and modernize outdated infrastructure to better serve students and staff.

The decision to hold a referendum came from a unanimous vote on December 15, 2021 by the school board, after a year-and-a-half-long facility study and community task force process involving parents, non-parents, staff, students and business owners.

One of the primary areas of focus was upgrading the district's school buildings. This included replacing aging mechanical systems, improving heating and cooling efficiency, and installing a new roof at the elementary school to address longstanding maintenance concerns.

Classrooms were also renovated with modern technology and updated layouts to support interactive and flexible learning. Additionally, safety enhancements such as improved security systems and controlled entry points were implemented to provide a more secure school environment.

Beyond interior renovations, the referendum also allowed for significant improvements to the district's outdoor spaces. Sports fields were upgraded to provide safer and more functional athletic facilities for students and community events. Parking lots and sidewalks were also improved to enhance traffic flow, accessibility, and overall safety for pedestrians and drivers.

The project also included crucial site enhancements such as improved water drainage systems to prevent flooding and erosion, ensuring long-term sustainability.

These upgrades not only helped protect school properties but also contributed to a better-maintained and more welcoming environment for students, staff, and visitors.

With the referendum's approval, the district partnered with Kraus-Anderson to lead construction and renovation efforts.

The completion of the Ladysmith School District referendum projects marked a very significant milestone in the improvement of our infrastructure. With major renovations finished, students and staff now benefit from modernized classrooms, enhanced safety measures, and

improved outdoor facilities.

The successful completion of these projects and the support of the referendum, reflects the district's dedication to maintaining high-quality educational spaces.

In May of 2024, community members were invited to attend an open house event and tour the facilities. We understand that not everyone may have been able to attend, but may still have had a desire to see the finished project.

This special insert highlights the referendum project that was completed. We hope you, as a community member, are proud of what was accomplished with your support.

**Our sincere thanks to the School District of Ladysmith Community!**



## REFERENDUM **goals**

*The Board, administration, and a community task force identified the following as the most pressing issues to be addressed:*

1. Improve safety and security of campus
2. Update building systems and infrastructure
3. Remodel classrooms at both the middle and high school levels to expand sizes, improve acoustics and allow for flexible learning areas
4. Improve public restrooms, locker rooms and auditorium
5. Expand gym space to accommodate school programming, after-school activities, and community use
6. Improve athletic field safety with better drainage, new bleachers, new press box, and updates to the softball field
7. Replace parking lots
8. Repair exterior envelope and foundation

# REFERENDUM project completed



**Restroom Refresh:** Restroom facilities throughout the middle and high school saw worn fixtures replaced, as well as new flooring and paint installed.

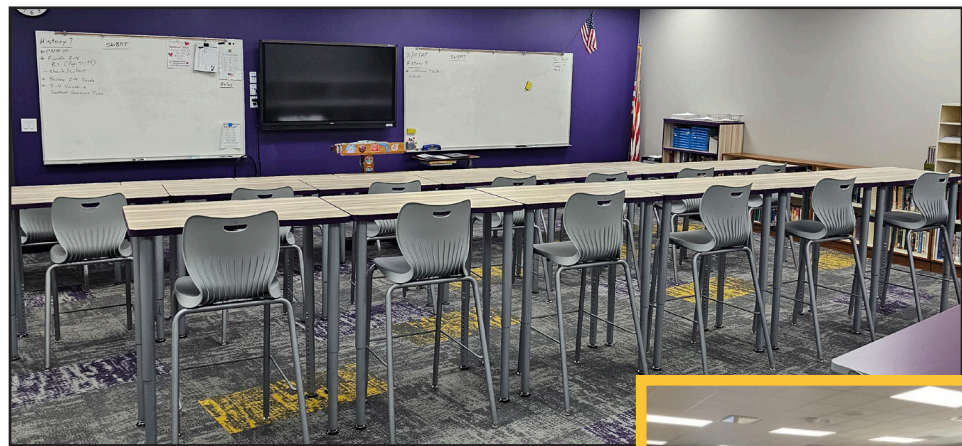


**Flexible Media Center Space:** The new media center is approximately 3,000 square feet and allowed the existing media center to be renovated into classrooms.

The concept of this new space centers around the “North Woods” with features including a flexible reading area with exterior views of the woods beyond, high clearstory windows for increased natural light with large roof overhangs to decrease glare, the use of natural wood in the interior, and exposed wood beam structure.



**New Lab Space!:** The new science classrooms have a shared Science Lab for middle school science with perimeter cabinets and sinks for experiments.



**Remodeled Classrooms:** New and existing classrooms saw updates with furniture and flooring. New ceilings, lighting and remodeling have created a better learning environment for all students that had been crowded and dingy.

## New & Remodeled spaces

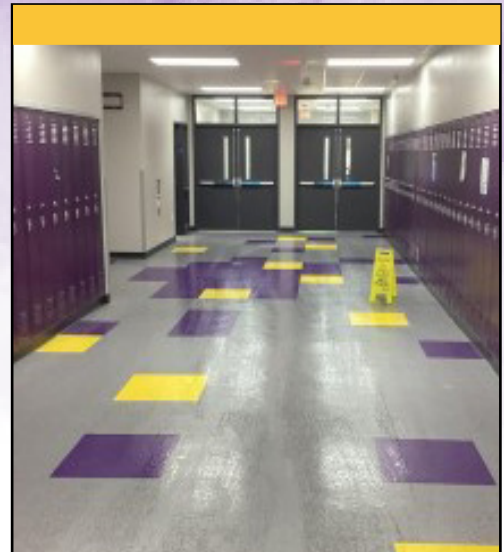




# REFERENDUM project completed



**Revitalized Auditorium (above):** Significant improvements were made to the auditorium, enhancing its functionality for both educational and extracurricular activities. The upgrades included modernizing the sound and lighting systems, providing better audio-visual capabilities for performances, presentations, and assemblies. New seats were installed to improve comfort and worn and stained carpeting was replaced. With these upgrades, the auditorium now serves as a more versatile and dynamic venue, enriching the student experience and providing the community with a modern space for cultural and artistic events.



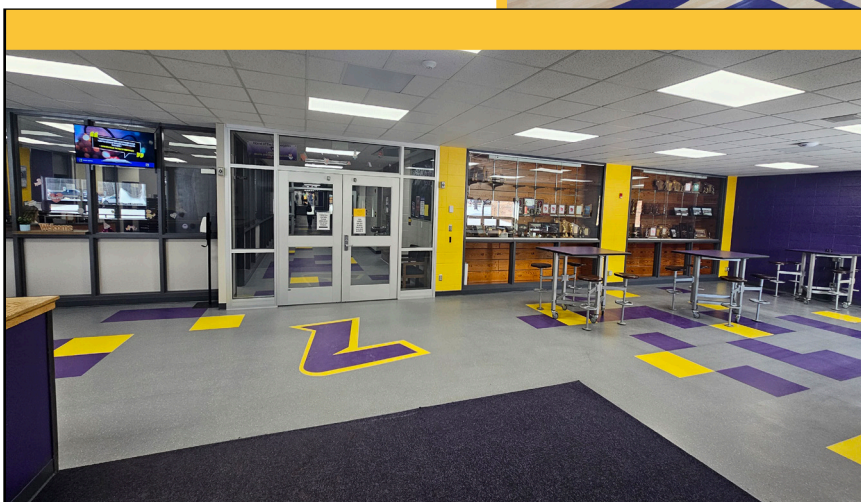
**Hallways:** The new and renovated halls are infused with school spirit. New doors provide an added layer of safety.



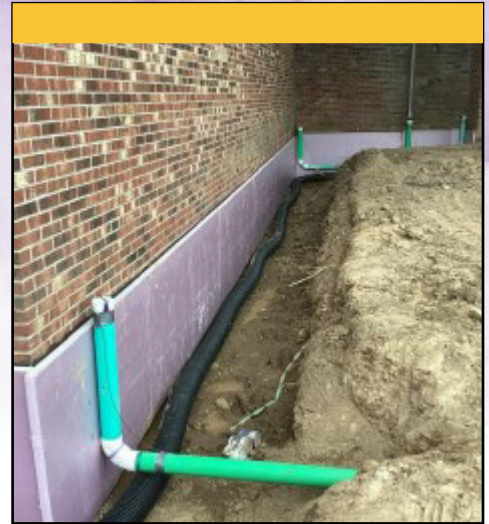
## New & Remodeled spaces

**Hitting the hardwood:** A new gymnasium (above) was added to accommodate physical education and extracurricular activities, offering students a space for sports and events.

**Main entry (left):** In addition to the transaction counter in the Office, new doors provide a secured entry controlling visitor access to the remainder of the school.



# REFERENDUM project completed



**Foundation Improvements:** Drain tile and storm pipe leads roof water runoff away from the buildings. Prior, water pooled by the foundation of the build-

**Roof work (above):** Re-roofing of the Elementary School (Gym is the only area remaining there) and Middle/High School occurred. **Heating and cooling improvements (right):** New roof-top units and boilers were installed. These replaced units well past their useful life expectancy.

## Updated Building systems

Significant updates were made to the building systems to improve efficiency, safety, and comfort. The district replaced aging HVAC systems, enhancing climate control and air quality throughout the buildings. This modernization ensures more consistent temperatures in classrooms and common areas while reducing energy consumption.

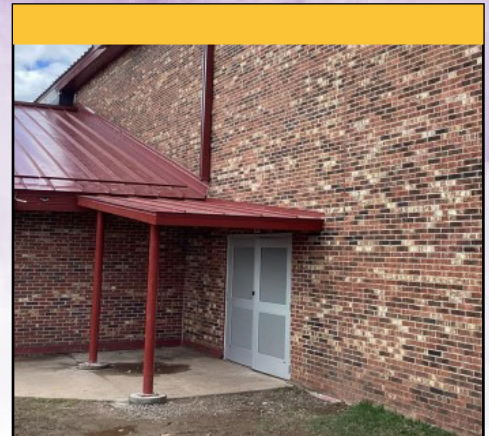
Additionally, upgrades were made to plumbing, electrical, and lighting systems, with energy-efficient solutions implemented to lower utility costs and improve sustainability.

The renovation also included improved fire alarm and security systems, as well as an outdated paging system, to better protect students and staff, ensuring a safer learning environment.

These updates were essential for creating a more reliable and sustainable infrastructure that will support the school's needs for years to come.



# REFERENDUM project completed



**New asphalt (left):** In addition to replacing the parking lot, forty additional spots were added and sections of driveways around the complex were replaced. **Building Clean-Up (above):** Brick washing was completed on to remove discoloration and build-up.

## Outdoor Areas revitalized

The interior of the building was not the only thing that saw changes. Improvements also focused on replacing worn and unsafe areas in the sports complex like the bleachers, goal posts and scoreboard, replacing the softball dugouts, and improving parking lots and sidewalks for better accessibility and safety.

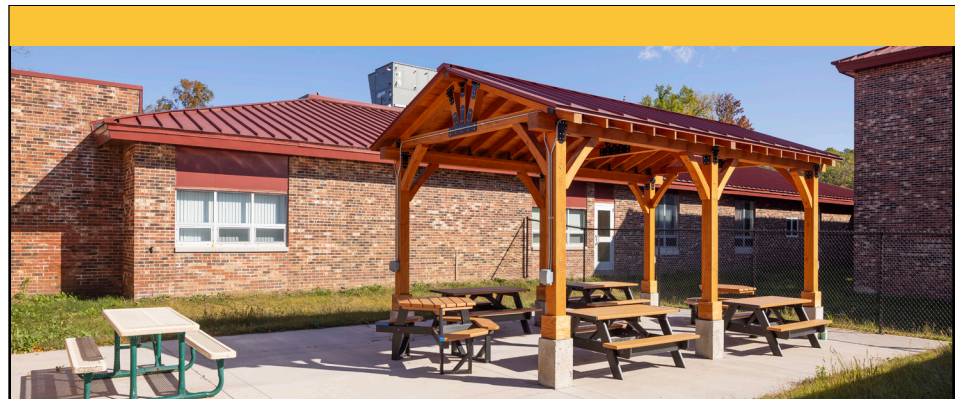
Drainage systems were also improved to prevent flooding and erosion, ensuring long-term sustainability.

These upgrades created more functional and welcoming outdoor spaces, benefiting both students and the broader Ladysmith community.



**Friday Night Lights (above):** Included in the project was the replacement of unsafe wooden bleachers, the erection of a new press box, as well as new lights, goal posts and scoreboard at the football field.

**Courtyard / Pavilion (right):** Along with improved water drainage, a new concrete patio, as well as a wood pavilion was added in the courtyard adjacent to the middle/high school cafeteria. This will allow the students and faculty to enjoy the outdoors with protection from the weather, either during lunch time, or as an outdoor classroom or study space.



TAX PAYER INFORMATION

**Making Sense of Your Property Tax Statement and School Taxes**

The following information is being provided by the School District of Ladysmith to assist you in reading and understanding your Real Estate Property Tax Bill for 2024.

Tax bills are mailed in mid-December each year. The School District of Ladysmith is one of Taxing Jurisdictions on your tax bill. Each jurisdiction sets its own tax levy.

Please note an important piece of information is not included on your property tax bill – the mill rate. The mill rate is the tax rate per \$1000 of estimated fair market value. The School District of Ladysmith mill (levy) rate is currently **\$8.57**.

**This sheet explains the terms of your tax bill, this NOT your tax bill.**

**Land Value vs. Improvements Value:**

Your property parcel is divided into your lot/land, and your improvements (house, garages, outbuildings, etc) are taxed at the same rate, although the values are likely different.

**Total Assessed Value:**

Your overall property parcel is divided into your lot/land, and your improvements (house, garages, outbuildings, etc) are taxed at the same rate, although the values are likely different.

**Average Assessment Ratio:**

The average assessment ratio is determined by the Wisconsin Department of Revenue and is used in calculating the estimated fair market value shown on the tax bill. The assessed value divided by the average assessment ratio = estimated fair market value.

**Estimated Fair Market:**

The estimated value calculated by the Wisconsin Department of Revenue, based on "Arms Length Sales" (sales between a willing buyer and seller) during the past year. As with the assessed value box, this is divided up between land/lot & improvements.

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	
9,000	52,800	61,800	0.6841	13,200	77,200	90,400	<input type="checkbox"/> A star in this box means unpaid prior year taxes
		<b>A.</b>		<b>B.</b>			
		<b>C.</b>		<b>D.</b>			
						<b>TOTAL DUE FOR FULL PAYMENT</b>	
						PAY BY January 31, 2025 ▶ \$ 1,479.17 Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.	
						614.07 DUE BY 01/31/2025 865.10 DUE BY 07/31/2025	

Taxing Jurisdiction	2023 Est. State Aids Allocated Tax Dist.	2024 Est. State Aids Allocated Tax Dist.	2023 Net Tax	2024 Net Tax	% Tax Change
RUSK COUNTY	286,025	290,211	387.96	474.82	22.4%
CITY OF LADYSMITH	1,847,064	1,919,308	671.50	684.72	2.0%
NORTHWOOD TECH COLLEGE	106,898	106,394	19.41	21.65	11.5%
LADYSMITH SCHOOLS	4,324,476	4,658,580	557.23	626.98	12.5%
<b>Total</b>	<b>6,564,463</b>	<b>6,974,493</b>	<b>1,636.10</b>	<b>1,808.17</b>	<b>10.5%</b>
			81.04	77.97	-3.8%
			301.65	251.03	-16.8%
			<b>1,253.41</b>	<b>1,479.17</b>	<b>18.0%</b>

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
LADYSMITH SCHOOLS	295,293.50	116.11	2027
LADYSMITH SCHOOLS	771,355.83	303.30	2042

**Referendum/Resolution Reminder:**  
 State law requires that the items listed are displayed on Wisconsin property tax bills for each county, municipality, school district and technical college that has a temporary change in tax levy approved after December 31, 2014, by referendum or resolution. This is not a special assessment for any individual jurisdiction listed on the bill. In this instance, it represents the two referendums passed for operational and facility needs for the School District of Ladysmith.

**Net Assessed Value Rate:**  
 This is the combined mill rate off all the taxing jurisdictions listed below, applied to your Total Assessed Value. The product of these two values equals your Total Tax before the lottery credit is applied.

**Payment:**  
 Your tax due is stated in the TOTAL DUE box. You have two payment options:  
 1. Pay in full by January 31; or  
 2. Two payments: one by

**A. State Aid:** This shows the revenue received from the state for each jurisdiction, for this and the prior year.  
**B. Information from Prior Years:** This shows the taxes due for each jurisdiction. For comparison, the figures for the prior year are listed with the percent change.  
**C. Net Property Tax:** This figure is the total property tax minus the lottery and gaming credit, described below.  
**D. First Dollar Credit and Lottery and Gaming Credit:** Like the School Levy Tax Credit, the First Dollar Credit issues revenues back to the public to offset property taxes. This money does not go to schools, although the state considers it part of its commitment to education. It should be automatically applied to all qualifying properties.

TAX PAYER INFORMATION con.

Here's a breakdown using an example of the same property's tax bills from 2023 and 2024:

- Wisconsin school districts use **Equalized Value** for tax purposes. This value is determined by the Wisconsin Department of Revenue and closely aligns with the **Total Estimated Fair Market Value** listed on your tax bill.
- Unlike other portions of your bill, the school tax portion does not use the **Total Assessed Value**.
- If you compare your current tax bill to last year's, you may notice an increase in your Total Estimated Fair Market Value.

This increase in Fair Market Value translates to an approximate **percentage increase in the school's tax portion** of your bill compared to last year. Any increase in your Fair Market Value is going to **increase your school's tax portion by at least the same percentage** compared to your prior year's taxes.

To better understand how the mill rate and Fair Market Value impacts your taxes, please consider the scenarios below based upon the tax bills from 2023 and 2024 above:

Sample 2023 Property Tax Bill

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.																																																																																											
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2023 Total Est. Fair Mkt Value: \$77,100  
 2023 Mill Rate (\$9.00): .00900  
 Tax Subtotal: \$693.90  
 Less the School Levy Tax Credit: -\$137.53  
**Ladysmith School Tax\*: \$556.37**

\*This calculation allows us to approximate the school portion of the tax bill. Variances between the sample property tax bill and this figure will be due to rounding related to the ave. assmt ratio.

Sample 2024 Property Tax Bill

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Multiply your Total Estimated Fair Market Value by the school district's mill rate. For reference, last year's mill rate was \$8.57 per \$1,000 of value

2024 Total Est. Fair Mkt Value: \$90,400  
 2024 Mill Rate (\$8.57): .00857  
 Tax Subtotal: \$774.73  
 Less the School Levy Tax Credit: -\$146.98  
**Ladysmith School Tax\*: \$627.79**

\*This calculation allows us to approximate the school portion of the tax bill. Variances between the sample property tax bill and this figure will be due to rounding related to the ave. assmt ratio.

If property values had not increased and the Est. Fair Market Value for 2023 and 2024 had stayed the same there would have been an overall decrease in the Ladysmith School Tax:

2023 Total Est. Fair Mkt Value:	\$77,100	2024 Total Est. Fair Mkt Value:	\$77,100
2023 Mill Rate (\$9.00):	.00900	2024 Mill Rate (\$8.57):	.00857
Tax Subtotal:	\$693.90	Tax Subtotal:	\$660.75
Less the School Levy Tax Credit:	-\$137.53	Less the School Levy Tax Credit:	-\$146.98
<b>Ladysmith School Tax:</b>	<b>\$556.37</b>	<b>Ladysmith School Tax:</b>	<b>\$513.77</b>

A decrease of approximately \$43.

**A BRIEF Q & A OF TAX INFORMATION**

**Q: Why did my property taxes go up this year?**

A: An increase in property taxes was not just a local anomaly. It occurred across the state. In Wisconsin, each person who owns property is subject to tax by multiple entities. For you, these entities include, but are not limited to: Rusk County, School District of Ladysmith, Township or City, and Northwood Technical College. Since your overall tax bill is composed of several entities, all will play a role in the amount of tax you owe. The levy from each of these entities, as well as the overall property value an owner has, will determine your overall tax bill.

**Q: If the school mill rate dropped from \$9.00 to \$8.57, why do I see an increase in taxes for the School District of Ladysmith?**

A: While the mill rate per \$1,000 of property value is one contributing factor to your overall bill, actual amount of property value a person has also is a factor. Since almost all property owners saw an increase in the Fair Market Value/Equalized Value of their property, the mill rate is, by law, applied to the new higher value.

Also, in the 2023-25 state budget, lawmakers agreed to increase the state's per pupil revenue limit by \$325 in both the 2023-24 and 2024-25 school years after freezing them for the previous two years amid high inflation. The limit governs how much revenue schools can raise from state general school aids and property taxes combined – the two largest sources of K-12 revenue. *In general, the larger the revenue limit increase, the larger the property tax increase – unless state lawmakers also significantly raise general school aids. General school aids did rise from 2023-24 to 2024-25, but it appears the State of Wisconsin did not raise it enough to cover the costs, also resulting in a tax increase.*

**Q: Can you give me an example that puts it all together?**

A: For example, if a property owner had a Fair Market Value of \$150,000 in 2023 and paid \$9.00/\$1,000, they would pay approximately \$1,350 for the school district's portion of tax. In 2024, the school district mill rate dropped to \$8.57/\$1,000 and the equalized value of the property increased to \$200,000. The tax increases to \$1,714 due to the increase in equalized/market value of the property, even though the mill rate dropped. The School District has no ability to impact the Equalized/Fair Market Value of a property and is legally required to use this property value for taxing purposes.

*Equalized or market values of homes increase when there are improvements within the community, when homes are located in desirable locations, and when supply of homes is lower than the demand. When there is an inventory shortage of homes, equalized market values increase.*

**Q: How is the School District of Ladysmith Tax Levy created?**

A: The School District of Ladysmith Tax Levy is made up of three individual levies which include:

1. Operating Levy: to support general operating costs, such as salaries, benefits, textbooks, technology, and transportation, of the district.
2. Referendum Approved Debt Levy: to pay down the outstanding debt, including principal and interest.
3. Community Service Levy: to support activities and programs that serve the community and are open to all age-appropriate residents.

The School District of Ladysmith Tax Levy is apportioned to the seven (7) municipalities the district serves based on Equalized Property Values to create "fairness in the District". Equalized values are provided by the Wisconsin Department of Revenue and are the estimated value of all taxable property in the district. The Mill Rate determines the AVERAGE tax per \$1,000 of property value. The 2024 SDL Mill Rate is \$8.57.

**Q: What is the notation at the bottom of my tax bill that lists the Ladysmith Schools and lists additional taxes.**

A: Your tax bill also includes additional information about school referendums. It is related to the principal and interest payments towards the school districts approved Fund 39 borrowings and our expiring non-recurring referendum. The amounts listed in the example are the City of Ladysmith's share which is split up proportionally by the municipalities within our school district. In looking at the sample tax bill you will see two separate referenda questions and the taxes attributed to each of these. For your reference, the one ending in 2027 is the voter approved non-recurring operational referendum and the line item ending in 2042 is the facility referendum.

School taxes are a significant factor in the property tax bills of Wisconsin residents, with local school districts' funding needs often driving increases in tax rates. However, other factors such as local government spending, changes in property valuations, and the state's funding policies also contribute to the overall property tax burden. Understanding these factors can help homeowners navigate the challenges of rising property taxes and potentially explore ways to reduce their financial impact.

We know these changes can sometimes be confusing, and we're here to ensure you understand how these adjustments are calculated and what they mean for your tax bill. Our school district is based upon a commitment to good stewardship of resources and transparent communication with our community members. That said, I offer my appreciation for your generous support of the School District of Ladysmith and I promise that we will make the most of every penny. If you have questions or would like more information, please contact me [jlemay@sdlwi.org](mailto:jlemay@sdlwi.org).

Partners in the Future,



Jason LeMay  
District Administrator

**Notice of School Board Election  
School District of Ladysmith  
Tuesday, April 1, 2025**

**NOTICE IS HEREBY GIVEN**, to the qualified electors of the School District of Ladysmith that a school board election will be held on Tuesday, April 1, 2025, to fill two (2) school board positions, two (2) three-year terms. These two (2) School Board Positions all begin on Monday, April 28, 2025.

Office	Incumbent
Director 1	Nancy Burmeister
Director 2	Dustin Mataczynski

The two candidates who receive the most votes will be awarded the 3-year terms.

**NOTICE IS FURTHER GIVEN**, that a Campaign Registration Statement and Declaration of Candidacy, must be filed no later than 5:00 p.m., on Tuesday, January 7, 2025, in the office of the school district clerk.

**NOTICE IS FURTHER GIVEN**, that if a primary is necessary, the primary will be held on Tuesday, February 18, 2025.

A description of the school district boundaries can be obtained from the school district office.

Dated this 13th day of November, 2024  
Jennifer Pearson,  
Board of Education Clerk  
School District of Ladysmith

## *Mission and Vision*

**Our mission is to empower ALL students to achieve their best.**

**Our vision is to ensure all students have the knowledge and skills for living, learning, and working successfully.**



### **MEMBERS OF THE BOARD OF EDUCATION**

<b>President</b> MIKE RUSSELL	<b>Deputy Clerk</b> DUSTIN MATA CZYNSKI
<b>Vice President</b> JEFF WALLIN	<b>Director</b> GERARD SCHUELLER
<b>Treasurer</b> NANCY BURMEISTER	<b>Director</b> LAURIE KEEBLE
<b>Clerk</b> JENNIFER PEARSON	<b>District Administrator</b> JASON LeMAY

## **NOTICE REGARDING SUMMER ELECTRONIC BENEFIT PROGRAM**

The Summer Electronic Benefit (EBT) program helps families buy food while school is out during the summer and nutritious school meals may not be available. Through Summer EBT, families can get one payment per summer for each eligible child in their household. For the 2024-25 school year, Summer EBT benefits will be sent to families with eligible children starting in May 2025.

**Your child will automatically qualify for Summer EBT if your household gets FoodShare, W-2 Cash Benefits, Food Distribution Program on Indian Reservations (FDPIR) benefits, or participates in certain income-based Medicaid programs** If your household does not participate in one of these programs, there are actions you can take to see if your child can qualify before Summer EBT benefits are sent out for Summer 2025.

- **You can apply to participate in one of the qualifying state benefit programs.** If you apply and are approved for FoodShare, W-2 Cash Benefits, FDPIR, or certain income-based Medicaid Programs before the end of Summer 2025, then your child who attends the School District of Ladysmith will be eligible for Summer EBT for 2025. To learn more about applying for any of these state benefits you can call 211, visit [access.wi.gov](https://access.wi.gov), or contact your local or tribal agency. Visit [dhs.wi.gov/forwardhealth/imagency/index.htm](https://dhs.wi.gov/forwardhealth/imagency/index.htm) to find the agency based on where you live who will help you apply or enroll for programs.
- **You can apply directly for Summer EBT.** You can apply on <https://wisconsin.summerebtapp.com> for Summer EBT. When applying for Summer EBT for your child(ren) who attend the School District of Ladysmith, you will need to show that your household meets the income requirements for the program. The Summer EBT webpage at [dhs.wi.gov/sebt](https://dhs.wi.gov/sebt) has more information on what these income requirements are.

**Note:** This information is for children that attend the School District of Ladysmith. If you have another child that goes to a different school, the steps here might not be the right ones for them to qualify for Summer EBT and they may get a different letter explaining how they would qualify. You can visit [dhs.wi.gov/sebt](https://dhs.wi.gov/sebt) to learn more.

Getting Summer EBT does not affect whether your child can get other benefits, such as meals offered through the Summer Food Service Program (SFS) or Seamless Summer Option (SSO). To learn more about SFSP or SSO meal sites near you, visit <https://dpi.wi.gov/community-nutrition/sfsp/find-summer-meals-site> or call 211. You can also text 'food' to 304-304. Getting Summer EBT also does not affect your child's or family's immigration status.

If you have other questions about the Summer EBT program, please visit the Summer EBT webpage at [dhs.wi.gov/sebt](https://dhs.wi.gov/sebt). You can also email your questions to [dhsebtssupport@wi.gov](mailto:dhsebtssupport@wi.gov).

# School District of Ladysmith

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## Come be a Lumberjack! Important dates for 2025-26 school year Open Enrollment

According to the Department of Public Instruction (DPI), open enrollment allows parents to apply for their children to attend public school in a district other than the one in which they reside. **Open Enrollment into the School District of Ladysmith runs February 3 - April 31, 2025.** Open Enrollment is for any nonresident student that wishes to attend our schools. Students that are currently open enrolled do not need to reapply.

All open enrollment information can be found by going to our website [www.sdlwi.org](http://www.sdlwi.org) and scroll to the "School Spotlight" section and then click on the "Enrollment" icon. If you have questions, please contact Carrie Becker at [cbecker@sdlwi.org](mailto:cbecker@sdlwi.org) or (715) 532-5277 ext. 21313.



*This newsletter includes only a small sample of all the good things happening at the School District of Ladysmith.  
Be sure and visit our Facebook page to see more.*