

Waterloo School District



SEPTEMBER 26, 2022

**BUDGET HEARING – 6:00 P.M.
ANNUAL MEETING – 6:30 P.M.**

**WATERLOO CAFETERIA
813 NORTH MONROE STREET
WATERLOO, WISCONSIN**

BOARD OF EDUCATION:

**Matt Schneider, President
Charlie Crave, Vice President
Karen Stangler, Treasurer
Kate Lewandowski, Clerk**

**Sara Cummings, Director
Jim Setz, Director
Susan Quamme, Director**

September 26, 2022

Welcome to the Budget Hearing and Annual Meeting of the Waterloo School District. Your interest, input and support are appreciated.

Wisconsin Statute 65.90(4) requires common school districts to hold a Budget Hearing in conjunction with the Annual Meeting. The purpose of the budget hearing is to provide an overview of the proposed budget and allow eligible electors an opportunity to ask questions.

Common school districts are directed by Wisconsin Statute 120.08 to conduct an Annual Meeting in a school building on the 4th Monday in July at 8:00 p.m., unless otherwise directed by the electors of the district, but not before May 15th or after October 31st. At the September 27, 2021 Annual Meeting, the electorate voted to hold the 2022 Annual Meeting on September 26, 2022. The powers of annual meeting are limited to those specified in Wisconsin Statute 120.10.

Eligible electors (voters) are residents of the Waterloo School District who are 18 years of age or older and who have lived in the school district for a minimum of 28 days prior to the annual meeting. If any person's qualifications as an elector are challenged, the chairperson of the meeting shall administer the required oath of affirmation. Any challenged person who refuses to take such oath of affirmation may not vote.

Robert's Rules of Order will be observed during the Budget Hearing and Annual Meeting to facilitate orderly conduct of business. We ask that electors of the District please move to a microphone, wait to be recognized by the chair, and give their name when they wish to address those in attendance. The chair reserves the right to limit debates and limit speakers to given time limits as deemed appropriate. The chair will call for voice votes on motions and may, at the chair's discretion, call for a show of hands. Secret ballots may be requested from the floor.

Thank you for attending.

Sincerely,

*Brian Henning
District Administrator*

WATERLOO SCHOOL DISTRICT
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OFFICIAL/LEGAL

BUDGET HEARING AND ANNUAL MEETING AGENDA

Waterloo School District Community Room
813 North Monroe Street
Waterloo, Wisconsin, 53594
Monday, September 26, 2022
6:00 P.M. Budget Hearing / 6:30 P.M. Annual Meeting

1. Budget Hearing
 - A. Call to Order – Matt Schneider, Board President
 - (1) Introductory Remarks
 - (2) Review Ground Rules
 - (3) Designation of Parliamentarian
 - B. Reading of Budget Hearing and Annual Meeting Notice – Kate Lewandowski, Clerk
 - C. Budget Review – Susan Gould, Business Manager
Brian Henning, District Administrator
 - D. Budget Discussion
 - E. Adjournment

2. Annual Meeting
 - A. Call to Order – Matt Schneider, Board President
 - B. Election of Chairperson Pro Tem*
*Board President or Vice-President may serve in this capacity if nominated and agrees to accept
 - C. Adoption of Agenda
 - D. Presentation/Adoption of 2021 Annual Meeting Minutes – Kate Lewandowski, Board Clerk (The reading of the minutes may be omitted if the electorate so desires.)
 - E. Presentation/Adoption of the Clerk's Report – Kate Lewandowski Board Clerk (The reading of the Clerk's Report may be omitted if the electorate so desires.)
 - F. Presentation/Adoption of Treasurer's Report – Karen Stangler, Board Treasurer (The reading of the Treasurer's Report may be omitted if the electorate so desires.)
 - G. Resolutions:
 - (1) Salaries of School Board Members
 - (2) Reimbursement of School Board Members
 - (3) Transportation
 - (4) Legal Proceedings
 - (5) Tax for Operation and Debt Service
 - (6) Furnish Textbooks for Students
 - (7) Acquire by Purchase or Condemnation Real Estate
 - (8) School Lunches
 - (9) Establish Annual Meeting Date
 - H. New Business
 - (1) Any other business, which may be properly considered under the Powers of the Annual Meeting.
 - I. Adjournment

**WATERLOO SCHOOL DISTRICT
NOTICE OF ANNUAL MEETING
(Sec. 120.08(1)(c))**

NOTICE IS HEREBY GIVEN to the qualified electors of the Waterloo School District that the Annual Meeting of said district for the transaction of business will be held in the Waterloo School District Community Room at 813 North Monroe Street, Waterloo, Wisconsin 53594, on the fourth Monday in September, that being September 26, 2022, at 6:30 p.m. The budget hearing will precede the Annual Meeting at 6:00 p.m.

Dated this 8th day of September, 2022.

Kate Lewandowski, District Clerk

RECOMMENDED RESOLUTIONS

- (1) Salaries of School Board Members: Be it resolved by the electors of the Waterloo School District that school board member will receive an annual stipend of \$ _____ and a meeting rate of \$ _____ per meeting.

PAST YEARLY SALARY AND PER MEETING RATE

	<u>2021-2022</u>
President	\$350.00-\$30.00
Vice President	\$300.00-\$30.00
Clerk	\$300.00-\$30.00
Treasurer	\$300.00-\$30.00
Directors (3)	\$300.00-\$30.00

Moved by _____ Seconded by _____

- (2) Reimbursement of School Board Members: Be it resolved by the electors of the Waterloo School District that school board members will be reimbursed for appropriate and necessary expenses actually incurred in the course of carrying out board functions.

Moved by _____ Seconded by _____

- (3) Transportation: Be it resolved by the electors of the Waterloo School District that the school board be authorized to collect taxes within the general fund tax levy to finance a contract to provide for student transportation services.

Moved by _____ Seconded by _____

- (4) Legal Proceedings: Be it resolved by the electors of the Waterloo School District that the school board be authorized to provide for prosecution or defense of proceedings in which the school district has an interest.

Moved by _____ Seconded by _____

- (5) Tax for Operation and Debt Service: Be it resolved by the electors of the Waterloo School District that a tax be levied on all taxable property of the district for:

	<u>Recommended</u>
General Fund expenditures in the amount of	\$2,633,047.00
Debt Service in the amount of	\$1,146,057.00
Non-Referendum Debt in the amount of	\$ 0.00
Community Services in the amount of	\$ 200,000.00
TOTAL	\$3,979,104.00

Moved by _____ Seconded by _____

- (6) Furnish Textbooks for Students: Be it resolved by the electors of the Waterloo School District to authorize the School Board to furnish textbooks for students.

Moved by _____ Seconded by _____

- (7) Acquire by Purchase or Condemnation Real Estate: Be it resolved by the electors of the Waterloo School District to authorize the School Board to Acquire by purchase or Condemnation Real Estate.

Moved by _____ Seconded by _____

- (8) School Lunches: Be it resolved by the electors of the Waterloo School District to authorize the School Board to furnish School Lunches.

Moved by _____ Seconded by _____

- (9) Establish Annual Meeting Date: Be it resolved by the electors of the Waterloo School District that the Annual Meeting date will be the fourth Monday of September, September 25, 2023.

Moved by _____ Seconded by _____

WIS. STATS. 120.10
POWERS OF ANNUAL MEETING

The annual meeting of a common or union high school district may:

- (1) **CHAIRPERSON AND CLERK.** Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.
- (2) **ADJOURNMENT.** Adjourn from time to time.
- (3) **SALARIES OF SCHOOL BOARD MEMBERS.** Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.
- (4) **REIMBURSEMENT OF SCHOOL BOARD MEMBERS.** Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.
- (5) **BUILDING SITES.** Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals as fixed by the lease.
- (5m) **REAL ESTATE.** Authorize the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.
- (6) **TAX FOR SITES, BUILDINGS AND MAINTENANCE.** Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.
- (7) **TAX FOR TRANSPORTATION VEHICLES.** Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.
- (8) **TAX FOR OPERATION.** Vote a tax for the operation of the schools of the school district.
- (9) **TAX FOR DEBTS.** Vote a tax necessary to discharge any debts or liabilities of the school district.
- (10) **SCHOOL DEBT SERVICE FUND.** Vote a tax to create a fund for the purpose of 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 district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. 67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.
- (10m) **SCHOOL CAPITAL EXPANSION FUND.** Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. 120.08(1)(c).
- (11) **TAX FOR RECREATION AUTHORITY.** Vote a tax for the purposes specified in s. 66.0123.
- (14) **LEGAL PROCEEDINGS.** Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.
- (15) **TEXTBOOKS.** Authorize the school to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.
- (16) **SCHOOL LUNCHESES.** Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.
- (19) **CONSOLIDATION OF HIGH SCHOOLS.** In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

**ANNUAL MEETING MINUTES
WATERLOO SCHOOL DISTRICT
WATERLOO SCHOOL DISTRICT COMMUNITY ROOM
SEPTEMBER 27, 2021**

MINUTES OF THE ANNUAL MEETING OF THE WATERLOO SCHOOL DISTRICT, City of Waterloo, Towns of Elba, Lowell, Milford, Portland, Waterloo, Shields, and York, Jefferson County, Wisconsin held on September 27, 2021.

The Annual Meeting of the Waterloo School District Waterloo, et al, was called to order at 6:30 p.m. by President Thompson in the Waterloo Community Room located in the City of Waterloo, Jefferson County, Wisconsin following the conclusion of the Budget Hearing. Roll call being taken the following were present: Thompson, Stein, Kegler, Setz, Schneider, and Lewandowski. Stangler was absent. A list of others present is on file in the District Office.

Nominations were sought for a Chairperson Pro Tem of the meeting. Jim Setz nominated Charles Crave. Motion by Cory Calvert, seconded by Michael Chopin, to close nominations and cast a unanimous ballot. Motion carried on a voice vote. Charles Crave was elected to be the Chairman Pro Tem for the Annual Meeting.

Motion by Jim Setz, seconded by Kate Lewandowski, to adopt the meeting agenda as posted. Motion carried on a voice vote.

Motion by Gene Kegler, seconded by Cory Calvert, to dispense with the reading of the minutes of the September 28, 2020 Annual Meeting. Motion carried on a voice vote.

Motion by Matt Schneider, seconded by Debra Stein, to adopt the minutes of the September 28, 2020 Annual Meeting. Motion carried on a voice vote.

Motion by Jim Setz, seconded by Angela Byers-Kranz, to dispense with the reading of the Clerk's Report. Motion carried on a voice vote.

Motion by Jim Setz, seconded by Nancy Thompson, to adopt the Clerk's Report. Motion carried on a voice vote.

Motion by Jim Setz, seconded by Matt Schneider, to dispense with the reading of the Treasurer's Report. Motion carried on a voice vote.

Motion by Jim Setz, seconded by Gene Kegler, to adopt the Treasurer's Report. Motion carried on a voice vote.

Motion by Jeni Quimby, seconded by Erin Forrest, to recommend the salary of the Board of Education 2021-2022 year remain the same, that being \$300.00 per year, with the Board President earning \$350.00 per year, with a per meeting rate of \$30.00. Motion carried on a voice vote.

Motion by Jeni Quimby, seconded by Gene Kegler, to authorize by resolution that School Board Members be reimbursed for appropriate and necessary expenses actually incurred in the course of carrying out board functions. Motion carried on a voice vote.

Motion by Matt Schneider, seconded by Jim Setz, to authorize by resolution that the School Board be authorized to collect taxes within the general fund tax levy to finance a contract to provide for student transportation services. Motion carried on a voice vote.

Motion by Jeni Quimby, seconded by Debra Stein, to authorize by resolution that the School Board be authorized to provide for prosecution or defense of proceedings in which the School District has an interest. Motion carried on a voice vote.

Motion by Michael Chopin, seconded by Erin Forrest, to authorize by resolution that a tax be levied on all taxable property of the district for: the General Fund expenditures in the amount of \$2,892,307.00; Debt Service in the amount of \$1,076,840.00; Non-Referendum Debt in the amount of \$0.00; and Community Services in the amount of \$271,216.00; totaling \$4,240,363.00. Motion carried on a voice vote.

Motion by Deb Stein, seconded by Matt Schneider, to authorize by resolution that the School Board be authorized to furnish textbooks to students. Motion carried on a voice vote.

Motion by Gene Kegler, seconded by Michael Chopin, to acquire by purchase or condemnation real estate. Motion carried on a voice vote.

Motion by Nancy Thompson, seconded by Cory Calvert, to furnish school lunches. Motion carried on a voice vote.

Motion by Deb Stein, seconded by Jim Setz, to authorize by resolution that the Annual Meeting date will be the fourth Monday of September, September 26, 2022, 6:00 p.m. Budget Hearing and 6:30 p.m. Annual Meeting, which can begin as soon as the Budget Hearing is complete. Motion carried on a voice vote.

Chairperson Pro Tem Charles Crave asked if there was any other business to take care of under the power of the annual meeting. None considered.

Motion by Erin Forrest, seconded by Jim Setz, to adjourn. Motion carried on a voice vote at 6:47 p.m.

FUND DEFINITIONS

#	FUND TITLE	DEFINITION
10	General	Used to account for all financial transactions related to the District's current <u>operation, except those required to be accounted for in another fund.</u>
20	Special Projects	Used to account for activities funded by specific state or federal grant programs that the DPI has directed the District to account for in this fund. As of 7/01/2005, the DPI has dictated that Fund 21 must be utilized to account for activities/gifts where revenues/receipts are received in one fiscal year and the related expenditures are in another fiscal year. Fund 27 is used to account for all special education expenditures, including federal IDEA Flow Through and Early Childhood Entitlement grants.
30	Debt Service	Used to account for transactions related to the repayment of promissory notes, bonds and state trust fund loans. Fund 38 is reserved for transactions related to non-referendum debt incurred after August 12, 1993.
40	Capital Projects	Used to account for expenditures financed through the issue of promissory notes, bonds, state trust fund loans, land contracts or an approved capital expansion fund. <u>Fund 41</u> – Capital Expansion Fund – Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites only. Equipment cannot be acquired through the use of this fund. <u>Fund 46</u> – Long Term Capital Improvement Trust Fund – A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the General Fund. The contribution from Fund 10 to Fund 46 is recorded as the expenditure for shared cost and equalization aid purposes. There is a five year wait period to use the funds from the date of the Fund 46 establishing deposit. Funds may only be used for purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other district fund. Fund 49 – Other Capital Project Fund – Used to report Capital Project Fund activities.
50	Food Service	Used to account for all activities related to student food service programs operated by the District.
60	Custodial	This fund is used to account for custodial activity, which is primarily related to pupil organizations, parent organizations, and certain scholarships pursuant to GASB 84, including the district not having administrative involvement with the custodial assets.
72	Private Purpose Trust	This fund is used to account for district-controlled trusts (other than pension, OPEB, and Investment) or an equivalent arrangement in which the district itself is not a beneficiary, benefits are provided in accordance with the trust, and the funds are legally protected from the creditors of the district.
80	Community Service	Used to account for programs that serve members of the community, such as the community pool, fitness center and tennis courts.
90	Cooperative Program	Used to account for special multi-district projects for which it is necessary to keep a separate record of expenditures so that participating districts' share of expenditures and resulting state or federal revenues will be determined accurately.

CLERK'S REPORT

The Department of Public Instruction has recommended this format as the minimum detail that a school board should provide for budget adoption at its Annual Meeting. Any changes thereafter made by the school board shall be done in accordance with the provisions of Wisconsin Statute 65.90(5).

BUDGET ADOPTION 2022-2023			
GENERAL FUND (FUND 10)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
Beginning Fund Balance (Account 930 000)	2,558,408.53	2,822,332.53	3,606,149.63
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)	2,822,332.53	3,606,149.63	3,077,353.63
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,243,399.84	3,163,810.65	2,645,047.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	6,316.77	7,279.19	6,200.00
270 School Activity Income	23,514.92	114,107.78	28,750.00
280 Interest on Investments	4,728.09	6,144.55	6,000.00
290 Other Revenue, Local Sources	31,637.86	99,109.96	85,400.00
Subtotal Local Sources	3,309,597.48	3,390,452.13	2,771,397.00
Other School Districts Within Wisconsin			
310 Transit of Aids	6,183.66	8,571.24	7,980.00
340 Payments for Services	396,398.00	463,271.00	310,000.00
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	402,581.66	471,842.24	317,980.00
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	550.00	0.00
Subtotal Intermediate Sources	0.00	550.00	0.00
State Sources			
610 State Aid -- Categorical	73,385.89	72,919.24	65,000.00
620 State Aid -- General	5,405,765.00	5,650,648.00	5,951,677.00
630 DPI Special Project Grants	11,637.12	19,010.46	66,498.00
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	27,311.87	27,694.74	27,584.00
690 Other Revenue	625,362.52	703,002.80	748,591.00
Subtotal State Sources	6,143,462.40	6,473,275.24	6,859,350.00

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	72,991.32	315,874.74	641,931.00
750 IASA Grants	95,443.36	145,806.00	120,000.00
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	48,058.99	127,892.00	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	216,493.67	589,572.74	811,931.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	205.00	675.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	205.00	675.00	0.00
Other Revenues			
960 Adjustments	4,822.62	11,013.24	4,500.00
970 Refund of Disbursement	8,739.28	5,922.80	10,000.00
980 Medical Service Reimbursement	0.00	530.43	0.00
990 Miscellaneous	5,387.89	2,719.12	2,500.00
Subtotal Other Revenues	18,949.79	20,185.59	17,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,091,290.00	10,946,552.94	10,777,658.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,602,944.62	1,665,825.21	1,916,589.00
120 000 Regular Curriculum	1,937,724.50	1,978,681.76	2,170,562.00
130 000 Vocational Curriculum	265,691.30	312,076.36	260,950.00
140 000 Physical Curriculum	316,861.07	323,002.90	307,808.00
160 000 Co-Curricular Activities	213,731.99	276,293.06	266,853.00
170 000 Other Special Needs	23,138.50	34,727.54	41,181.00
Subtotal Instruction	4,360,091.98	4,590,606.83	4,963,943.00
Support Sources			
210 000 Pupil Services	319,489.84	403,385.74	417,512.00
220 000 Instructional Staff Services	313,878.58	403,312.10	461,920.00
230 000 General Administration	302,795.50	350,748.80	305,681.00
240 000 School Building Administration	611,258.94	656,085.30	701,334.00
250 000 Business Administration	1,871,641.82	1,641,215.93	2,201,797.00
260 000 Central Services	63,889.16	52,341.13	53,298.00
270 000 Insurance & Judgments	103,069.68	101,077.45	103,492.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	197,635.03	222,319.25	181,095.00
Subtotal Support Sources	3,783,658.55	3,830,485.70	4,426,129.00
Non-Program Transactions			
410 000 Inter-fund Transfers	795,253.47	675,425.64	839,676.00
430 000 Instructional Service Payments	888,362.00	1,055,631.14	1,076,706.00
490 000 Other Non-Program Transactions	0.00	10,586.53	0.00
Subtotal Non-Program Transactions	1,683,615.47	1,741,643.31	1,916,382.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,827,366.00	10,162,735.84	11,306,454.00
Budget Surplus (Deficit) for Fiscal Year	263,924.00	783,817.10	(528,796.00)

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	7,471.35	206,785.68	202,170.85
900 000 Ending Fund Balance	206,785.68	202,170.85	202,170.85
REVENUES & OTHER FINANCING SOURCES	342,121.55	155,358.32	116,677.00
100 000 Instruction	40,057.22	49,623.15	32,571.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	102,750.00	110,350.00	84,106.00
TOTAL EXPENDITURES & OTHER FINANCING USES	142,807.22	159,973.15	116,677.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
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	695,253.47	675,425.64	839,676.00
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	917.53	0.00
Subtotal Local Sources	0.00	917.53	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	90,000.00	90,000.00	90,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	33,514.05	0.00	0.00
Subtotal Other School Districts within Wisconsin	123,514.05	90,000.00	90,000.00
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	22,858.06	37,841.45	23,000.00
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	22,858.06	37,841.45	23,000.00
State Sources			
610 State Aid -- Categorical	340,016.00	309,080.00	310,000.00
620 State Aid -- General	2,124.00	0.00	2,166.00
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	4,000.00	4,782.13	4,700.00
Subtotal State Sources	346,140.00	313,862.13	316,866.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	158,605.95	315,755.14	260,278.00
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	25,554.77	68,490.20	25,000.00

790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	184,160.72	384,245.34	285,278.00
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	1,371,926.30	1,502,292.09	1,554,820.00
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	972,820.39	1,036,415.71	1,164,050.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	972,820.39	1,036,415.71	1,164,050.00
Support Sources			
210 000 Pupil Services	161,407.70	221,287.97	153,884.00
220 000 Instructional Staff Services	87,155.33	128,929.52	117,396.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	62,489.81	78,176.59	76,865.00
260 000 Central Services	115.23	200.00	0.00
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	2,756.28	1,459.28	2,925.00
Subtotal Support Sources	313,924.35	430,053.36	351,070.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	85,181.56	35,823.02	39,700.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	85,181.56	35,823.02	39,700.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,371,926.30	1,502,292.09	1,554,820.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	339,255.16	329,189.05	247,558.08
900 000 ENDING FUND BALANCES	329,189.05	247,558.08	248,083.08
TOTAL REVENUES & OTHER FINANCING SOURCES	1,134,165.15	1,066,500.29	1,146,657.00
281 000 Long-Term Capital Debt	1,144,231.26	1,148,131.26	1,146,132.00
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	1,144,231.26	1,148,131.26	1,146,132.00
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	3,395,935.53	85,345.47	0.26
900 000 Ending Fund Balance	85,345.47	0.26	0.26
TOTAL REVENUES & OTHER FINANCING SOURCES	1,983.32	152.33	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	3,312,573.38	85,497.54	0.00
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	3,312,573.38	85,497.54	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	19,437.67	226,789.38
900 000 ENDING FUND BALANCE	19,437.67	226,789.38	287,185.38
TOTAL REVENUES & OTHER FINANCING SOURCES	349,190.49	564,800.64	405,080.00
200 000 Support Services	329,752.82	357,448.93	344,684.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	329,752.82	357,448.93	344,684.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	56,059.21	119,215.83	284,935.33
900 000 ENDING FUND BALANCE	119,215.83	284,935.33	404,854.33
TOTAL REVENUES & OTHER FINANCING SOURCES	179,887.91	343,852.22	266,500.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	114,974.62	178,132.72	146,581.00
400 000 Non-Program Transactions	1,756.67	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	116,731.29	178,132.72	146,581.00

The Community Service Fund is utilized to provide various services to district residents. These services include open swim, lap swim, aqua aerobics, swim parties, weight training, exercise equipment, opportunities for organized exercise classes and tennis courts. Wages and benefits to provide these services constitute the majority of the Community Service Funds' expenditures. General operations/cleaning costs for the pool and weight room are borne by the District's general fund. The tennis courts cannot be utilized by the district for interscholastic competition due to WIAA regulations. The district does not have either a WIAA swim or tennis team.

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
GROSS TOTAL EXPENDITURES -- ALL FUNDS	16,245,388.27	13,594,211.53	14,615,348.00
Interfund Transfers (Source 100) - ALL FUNDS	0.00	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	16,245,388.27	13,594,211.53	14,615,348.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-16.32%	7.51%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
General Fund	3,229,978.00	3,151,643.00	2,633,047.00
Referendum Debt Service Fund	1,133,606.00	1,065,840.00	1,146,057.00
Non-Referendum Debt Service Fund	50,000.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	125,000.00	271,216.00	200,000.00
TOTAL SCHOOL LEVY	4,538,584.00	4,488,699.00	3,979,104.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.10%	-11.35%

Treasurer's Report

	FUND BALANCE	2021-2022	2021-2022	FUND BALANCE
FUND	6/30/2021	REVENUE	EXPENSES	6/30/2022
FUND 10–GENERAL FUND	2,822,332.53	10,946,552.94	10,162,735.84	3,606,149.63
FUND 21 - SPECIAL PROJECT FUND	206,785.68	155,358.32	159,973.15	202,170.85
FUND 27 - SPECIAL EDUCATION	0.00	1,502,292.09	1,502,292.09	0.00
FUND 38-NON-REFERENDUM DEBT SERVICE FUND	0.00	0.00	0.00	0.00
FUND 39-DEBT SERVICE FUND	329,189.05	1,066,500.29	1,148,131.26	247,558.08
FUND 49–CAPITAL PROJECT FUND	85,345.47	152.33	85,497.54	0.26
FUND 50 - FOOD SERVICE	19,437.67	564,800.64	357,448.93	226,789.38
FUND 80 - COMMUNITY SERVICE	119,215.83	343,852.22	178,132.72	284,935.33

2022-2023 BUDGET MESSAGE

Each January the District begins its budget development process for the next school year. The process continues through the balance of the school year, into the summer and culminates with the Board of Education approving the tax levy on the fourth Monday in October. District employees present budget requests to their respective supervisor or administrator. Beginning with the 2019–2020 budget cycle, the District changed its department and building budgeting approach from zero based to a site-based budgeting process. The district administration provides the building administrators a budget amount for each of the buildings. The building administrators distribute these amounts to the different classrooms and groups under their direct supervision. The administrative team reviews, prioritizes, refines and may eliminate some requests. The Board tentatively approves the budget in the spring or early summer, but revisions continue throughout the summer and fall. The Board approved a preliminary budget at its August 1, 2022 meeting.

Prior to the 1993-94 school year, school boards had discretionary authority to set the tax levy to meet Board and District priorities. In 1993-94, however, Wisconsin established revenue limits for public school districts to control the growth of school budgets and school property taxes. Part of the legislation that went into effect that year created a format for determining the maximum revenue that a district may receive in state equalization aid, local property taxes and computer aid in Funds 10, 38, 41.

The revenue limit is somewhat complex, but the most important factors in calculating a district's revenue limit are: student enrollment, the allowable increase (decrease) in per pupil revenue and the District's prior-year controlled revenue. In 2011 the legislature voted to decrease the statutorily allowed amount per pupil from \$200.00 to (\$562.30). The legislature also passed Act 10, removing most bargaining rights of public employee associations (unions) and requiring that employees contribute their legal share of Wisconsin retirement and a portion of their health insurance costs. For the 2014-15 school year, the revenue limit increase was \$75.00 per pupil. For the 2015-2016, 2017-2018 and the 2018-2019 school year, the revenue limit increase was \$0.00 per pupil. A Per Pupil Categorical Aid Program has provided \$450.00 per member in 2017-2018, \$654.00 per member in 2018-2019, and \$742.00 per member in 2019-2020, 2020-2021, 2021-2022, and 2022-2023 but this aid is outside of the revenue limit calculation.

The revenue limit calculation has become a critical “first-step” component in school budgeting, because it creates a definitive line that the Board of Education cannot exceed when establishing the school budget and tax levy. The staff, administration and Board have prepared a budget that complies with its revenue limit and does the best job possible of meeting the educational needs of students in the Waterloo School District.

2022-2023 Revenue Limit Calculation
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\$8,273,384	1.	2021-2022 Base Funds - Prior Year Controlled Revenue		
			\$5,650,648	General/Equalized Aid
			\$3,219	Computer Aid
			\$17,074	Aid for Exempt Personal Property
			\$3,151,643	Certified Fund 10 Tax Levy
			\$549,200	Less: Levy for Non-Recurring Exemptions
			\$8,273,384	Equals: 2022-2023 Base Funds
800	2.	Base Membership		
				(2019 = 847, 2020=831, 2021 = 816)
\$10,341.73	3.	2021-2022 Base Per Member		
				<i>(Divide line #1 by line #2)</i>
\$0.00	4.	2022-2023 Per Member Increase		
\$10,341.73	5.	2022-2023 Maximum Base Per Member		
793	6.	Current Membership Multiplier		
				(2019 = 831, 2020 = 816, 2021 = 802)
\$8,200,992.00	7.	2022-2023 Revenue Limit for Funds 10-38-41		
				<i>(Multiply line #5 by line #6)</i>
\$72,392.00	8.	Hold Harmless		
\$0.00	9.	Transfer of Service Exemption		
\$0.00	10.	Referendum to Exceed Revenue Limit		
\$72,392.00	11.	Declining Enrollment Exemption for 2022-2023		
\$238,948.00	12.	Adjustments Private School Voucher Deduction 2022-2023		
\$8,584,724.00	13.	2022-2023 Revenue Limit		
\$5,951,677.00	14.	2022-2023 General/Equalized Aid Estimate		
\$2,633,047.00	15.	2022-2023 Allowable Limited Revenue		
\$2,633,047.00	16.	2022-2023 Total Limited Revenue to be used Funds 10-38-41		
\$1,146,057.00	17.	2022-2023 Fund-39 Tax Levy (Referendum Approved)		
\$200,000.00	18.	2022-2023 Fund-80 Tax Levy		
\$0.00	19.	2022-2023 Prior Year Levy Chargeback		
\$3,979,104.00	20.	2022-2023 Total Tax Levy–All Funds		<i>(Add lines #16, #17, #18 and #19)</i>

The proposed 2022-2023 budget and tax levy under consideration by the electorate this evening were developed on data from the Department of Public Instruction (DPI). Please realize that it will again be necessary to modify the budget and/or tax levy in October, when the District has certified:

- Third Friday enrollment data
- Wisconsin Department of Revenue (DOR) equalized value information
- Final state equalization aid figure from the DPI.

The audit of the 2021-2022 financial operation of the Waterloo School District was conducted by Hawkins Ash CPA’s. Mrs. Monica Hauser was the Partner in charge and will present the audit report to the Board of Education at a regular meeting of the Waterloo School District Board of Education. Audit reports are kept on file in the District Office and may be reviewed by interested parties.

Your attendance at this meeting is a visible sign of your interest in the District’s educational program. The education of our youth is important to all of us and requires a collective effort of the school, students, parents, and community members. By working together, we will continue to provide Waterloo School District children with a solid education that will prepare them for success.

Waterloo School District Student Enrollment Report

	FTE Weight	2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
		September	January	September	January	September	January	September	January	September	January	September	January	September	January

ELEMENTARY SCHOOL

Pre-School Speech Only	0.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3-Year-Old ECH	0.5	2	5	3	3	3	4	3	3	3	3	5	7	3	3
4-Year-Old ECH	0.5	0	1	3	4	0	0	0	0	0	0	0	0	0	0
Kindergarten -4 yr.	0.5	2	0	1	1	0	0	0	0	0	0	0	0	0	0
Kindergarten -4 yr.	0.6	48	49	47	51	62	58	48	49	29	26	36	39	48	45
Full Day Kindergarten -5 yr.	1	50	50	52	50	49	47	60	55	56	55	29	30	46	46
Grade 1-4	1	240	228	229	219	221	216	201	204	197	200	215	209	180	185
Pre-K-4 Total		342	333	335	328	335	325	312	311	285	284	285	285	277	279

INTERMEDIATE SCHOOL

5-6 Total		107	106	133	127	122	122	125	121	124	124	108	108	101	97
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MIDDLE SCHOOL

7-8 Total		117	116	112	105	129	128	144	140	138	137	125	124	135	128
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SENIOR HIGH SCHOOL

9-12 Total		293	283	289	279	268	267	268	264	272	263	294	290	290	288
Total Pre-K-12 FTE Adjusted Enrollment Third Friday (Jan/Sept)		838	816	847	816	828	817	829	815	806	796	796	812	803	792
Average FTE Membership (Jan/Sept)		827	831	822	822	801	804	798							
FTE Summer School Enrollment		31	33	30	30	15	1	16							
Total FTE State Aid Membership		838	847	828	829	806	796	803							

2022-2023 General Fund Expenditure Budget

The proposed 2022-2023 General Fund Expenditure Budget is \$11,306,454.00. The proposed budget represents a \$1,143,718.16 or 11.25% increase over actual 2021-2022 General Fund Expenditures. Actual 2021-2022 expenditures are compared to the proposed 2022-2023 Expenditure Budget in the chart below:

	Actual Expenses 2021-2022	Proposed Expenses 2022-2023	Percent of Budget	Dollar Change	Percent Change
SALARIES	\$4,707,654.07	\$5,023,724.00	44.43%	\$316,069.93	6.71%
EMPLOYEE BENEFITS	2,027,841.06	1,925,022.00	17.03%	(102,819.06)	-5.07%
PURCHASED SERVICES	2,209,501.72	2,717,714.00	24.04%	508,212.28	23.00%
NON-CAPITAL OBJECTS	465,793.27	590,943.00	5.23%	125,149.73	26.87%
CAPITAL OBJECTS	65,601.60	78,000.00	0.69%	12,398.40	18.90%
DEBT RETIREMENT	-	-	0.00%	-	0.00%
INSURANCE & JUDGMENTS	101,077.45	103,492.00	0.92%	2,414.55	2.39%
OPERATING TRANSFERS - OUT	641,703.80	839,676.00	7.43%	197,972.20	30.85%
DUES AND FEES	<u>25,750.24</u>	<u>23,383.00</u>	<u>0.21%</u>	<u>(2,367.24)</u>	-9.19%
	<u>\$10,244,923.21</u>	<u>\$11,301,954.00</u>	<u>99.96%</u>	<u>\$1,057,030.79</u>	

SALARIES: This budget category includes wages and salaries paid to all non-special education personnel, including board members, administrators, teachers and support staff. It will consume 44.43 percent of the total 2022-2023 budget and is \$316,069.93 or 6.71% percent higher than the actual salary and wage expenditures in 2021-2022.

FRINGE BENEFITS: This budget category includes employer social security, Wisconsin Retirement System (WRS) contributions, life insurance, health insurance, payment-in-lieu of health insurance, dental insurance, disability insurance and early retirement benefits for non-special education personnel. Fringe benefits for these non-special education employees will consume 17.03 percent of the total 2022-2023 budget. This figure is \$102,819.06 or 5.07 percent lower than the actual 2021-2022 fringe benefit expenditures. The District offers a high deductible health plan (HDHP) in conjunction with a health savings account (HSA) contribution as well as the prior health insurance options (point of service and health management organization) through Dean Health. Currently the District pays 90% of the high deductible health plan (HDHP) premium and contributes a portion of the deductible amount (\$4,000/\$2,000) to the employee's HSA. If employees chose to continue on the point of service (POS) or health management organization (HMO) plans, which have higher premiums, the District currently pays 75% for the point of service (POS) plan premiums and 90% of the health maintenance organization (HMO) plan premiums. The dental insurance increased by 0% for this plan year. Social security, disability insurance and contributions to the Wisconsin Retirement System are driven by employee wages. The Wisconsin Retirement System contribution rates increased from 13.0% for the calendar year of 2022 to 13.6% for 2023 as set by the Employee Trust Funds Board. Employees are responsible for ½ of the retirement percentage.

PURCHASED SERVICES: This budget category includes repair, service agreements, telephone, heat, electricity, water and sewer, postage, printing, small construction projects, student transportation and tuition payments including open enrollment. Purchased services will consume 24.04 percent of the total 2022-2023 budget. This expenditure category will be \$508,212.28 or 23.00 percent higher than actual 2021-2022 purchased service expenditures.

NON-CAPITAL OBJECTS: This budget category includes library books and textbooks, workbooks, audio-visual teaching aids, computer software, paper and instructional supplies. Non-capital objects will consume 5.23 percent of the total 2022-2023 budget. It is \$125,149.73 or 26.87 percent higher than actual 2021-2022 non-capital object expenditures.

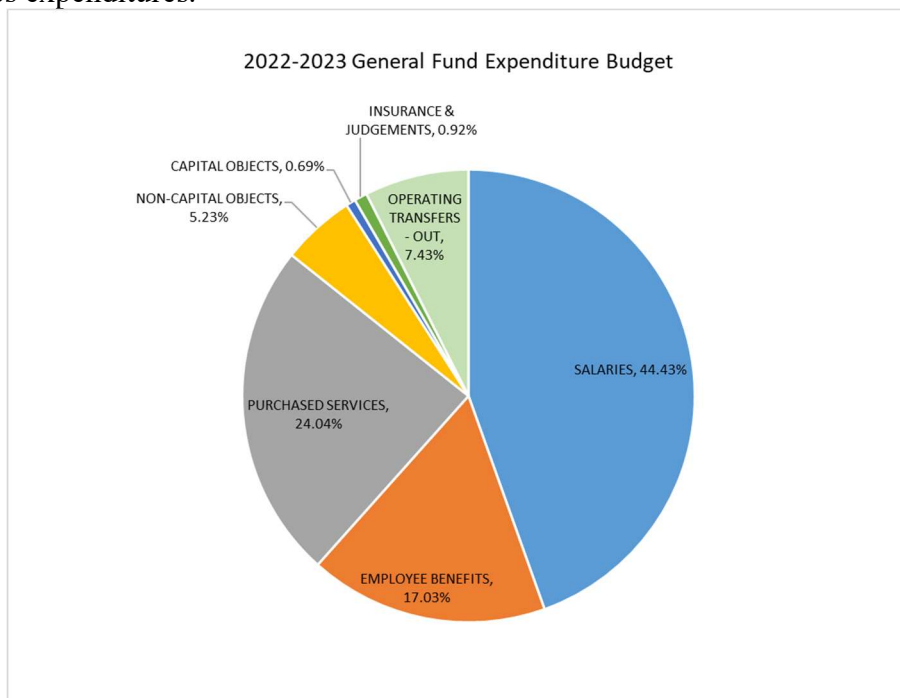
CAPITAL OBJECTS: This budget category includes all equipment that individually costs more than \$5,000 and will consume .69 percent of the total 2022-2023 budget. It is \$12,398.40 or 18.90 percent more than the actual 2021-2022 capital object expenditures.

DEBT RETIREMENT: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.00 percent of the total 2022-2023 budget

INSURANCE AND JUDGMENTS: This budget category includes liability, property, and worker compensation insurance premiums as well as actual unemployment compensation claims paid. It will consume 0.92 percent of the total budget in 2022-2023 and is \$2,414.55 or 2.39 percent higher than the actual 2021-2022 insurance and judgment expenditures.

OPERATING TRANSFERS-OUT: This budget category is used to transfer monies from Fund-10 to Fund-27, to cover special education salaries, benefits, open enrollment transfers, out-of-District tuition payments, transportation, 66.0301 agreements and the non-salary and benefit expenditures that support special education programs. This category also is used to transfer monies from Fund 10 to Fund 50 to cover food service program expenses if that fund operates at a deficit. Operating Transfers-Out will consume 7.43 percent of the total budget in 2022-2023 and is \$197,972.20 or 30.85 percent higher than actual 2021-2022 expenditures.

DUES AND FEES: This budget category includes dues, fees and membership fees and will consume 0.21 percent of the total 2022-2023 budget. It is \$2,367.24 or 9.19 percent lower than the actual 2021-2022 dues and fees expenditures.



2022-2023 General Fund Revenue Budget

The proposed 2022-2023 General Fund Revenue Budget is \$10,777,658.00. The proposed revenue budget shows a decrease of \$168,894.94 or -1.5% percent from prior year actual revenue. The chart below compares actual 2021-2022 revenues to anticipated 2022-2023 revenues:

	Actual Revenue 2021-2022	Proposed Revenue 2022-2023	Percent of Budget	Dollar Change	Percent Change
LOCAL SOURCES	3,390,452.13	2,771,397.00	25.71%	-619,055.13	-18.26%
INTERDISTRICT PYMTS WITHIN WI	471,842.24	317,980.00	2.95%	-153,862.24	-32.61%
INTERMEDIATE SOURCES	550.00	0.00	0.00%	-550.00	0.00%
STATE SOURCES	6,473,275.24	6,859,350.00	63.64%	386,074.76	5.96%
FEDERAL SOURCES	589,572.74	811,931.00	7.53%	222,358.26	37.72%
ALL OTHER REVENUES	<u>20,860.59</u>	<u>17,000.00</u>	<u>0.16%</u>	<u>-3,860.59</u>	<u>-18.51%</u>
TOTAL	<u>10,946,552.94</u>	<u>10,777,658.00</u>	<u>100.00%</u>	<u>(\$168,894.94)</u>	<u>-1.54%</u>

LOCAL SOURCES: This revenue source includes property taxes, mobile home taxes, payment for services, building or equipment rental fees, school activity income, student fees and interest on investments. Local sources will provide 25.71 percent of the general fund revenue in 2022-2023, which is a decrease of \$619,055.13 or 18.26 percent.

INTER-DISTRICT PAYMENTS FROM WISCONSIN SCHOOLS: This revenue source includes transfer of open enrollment aid and the transfer of grant monies from consortium grants that have another district serving as the fiscal agent for the grant. It will provide 2.95 percent or \$317,980 of the total 2022-2023 general fund revenue.

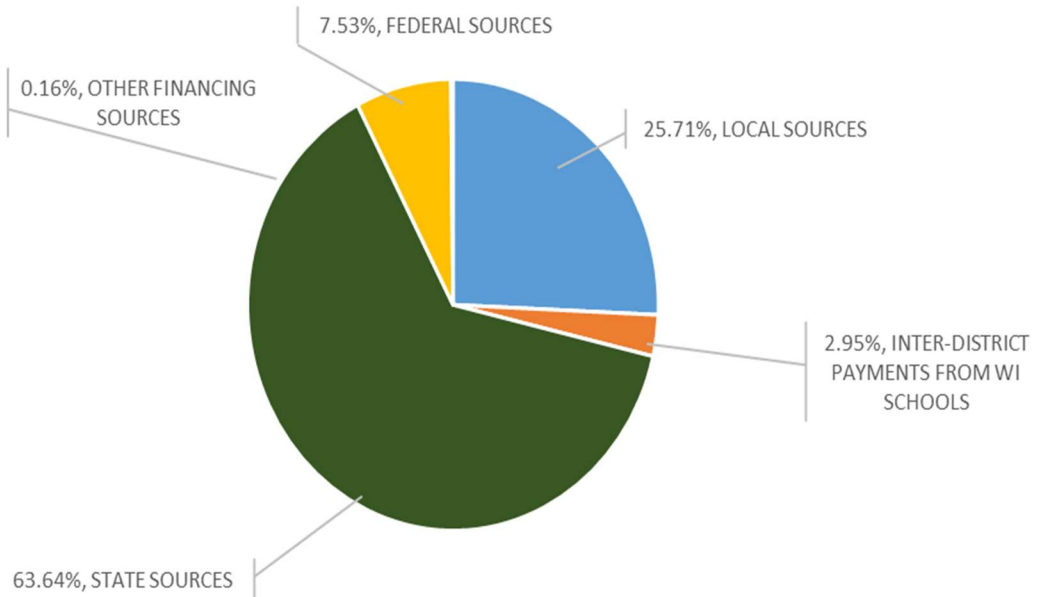
INTERMEDIATE SOURCES: This revenue source includes the transit of grant monies from intermediate sources such as CESA 2 and Madison Area Technical College. Transit of aid as an intermediate source will provide 0.00% or \$0.00 of the total 2022-2023 general fund revenue.

STATE SOURCES: This revenue source includes library aid, transportation aid, equalization aid, per pupil categorical aid and special DPI project grants. State sources will provide 63.64 percent of the total 2022-2023 general fund revenue, which is an increase of \$386,074.76 or 5.96 percent.

FEDERAL SOURCES: This revenue source includes numerous federal competitive and entitlement grants. This revenue category will provide \$811,931.00 or 7.53 percent of the total 2022-2023 general fund revenue, an increase of \$222,358.26 or 37.72 percent.

OTHER REVENUES: This revenue source includes refunds of disbursements and adjustments from prior years and E-Rate funds. This revenue category will provide \$17,000.00, which is 0.16 percent of the total 2022-2023 general fund revenue and represents an expected decrease from the 2021-2022 total of \$3,860.59.

2022-2023 General Fund Revenue Budget



Local property taxes and state equalization aid continue to be the primary General Fund revenue sources for Wisconsin school districts. Although recent property tax relief efforts have been a positive thing, we must remember that the state is collecting taxes to provide school districts with equalization aid and all of us contribute to that tax bill. The chart below shows the percent of general fund revenues that have come to the Waterloo School District in equalization aid and property taxes (including mobile home tax) over the past five years and the projection for 2022-2023.

General Fund Revenue	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023
Equalization Aid	\$5,327,387 54.97%	\$5,220,557 52.07%	\$5,381,775 52.04%	\$5,491,316 54.08%	\$5,405,765 53.57%	\$5,650,648 51.62%	\$5,951,677 55.22%
Property Taxes	\$3,407,796 35.16%	\$3,791,640 37.82%	\$3,530,396 34.14%	\$3,140,747 30.93%	\$3,243,400 32.14%	\$3,163,811 28.90%	\$2,645,047 24.54%
Total General Fund Revenue	\$9,692,308	\$10,025,185	\$10,341,692	\$10,153,777	\$10,091,290	\$10,946,553	10,777,658

Proposed 2022 – 2023 Tax Levy

Per-Pupil Aid was established in the 2011 Wisconsin Act 32 as Per-Pupil Adjustment Aid and renamed to Per-Pupil Aid in the 2013 Wisconsin Act 20. The Act provided each district to receive aid in the amount of \$75.00 per-pupil in 2013-2014, \$150.00 per-pupil for 2014-2015 and 2015-2016, \$250.00 per-pupil for 2016-2017, \$450.00 per-pupil for 2017-2018, \$654.00 per-pupil for 2018-2019 and \$742 per pupil for 2019-2020, 2020-2021, 21-22, as well as estimated for 2022-2023. These Per-Pupil amounts are multiplied by the district current year membership to arrive at total aid to be received. Waterloo School District received \$130,500 in Per-Pupil Aid for the 2015-2016 fiscal year and \$214,500 in 2016-2017, \$382,500 in 2017-2018, \$553,938 in 2018-2019, \$619,392 in 2019-2020, 607,952 in 20-21, \$594,342 in 21-22 and \$597,310 has been estimated for fiscal year 2022-2023. Per-Pupil Aid does not affect equalization aid, which has been estimated to increase \$301,029 for the fiscal year 2022-2023.

The 2022-2023 Debt Service (39) Fund tax levy will be \$1,146,057. The Waterloo School District brought forth two Referendum Questions to the taxpayers on August 14, 2018. Question 1 was to cover the cost of district-wide school building and improvement programs consisting of safety and security upgrades, ADA compliance updates, capital maintenance and building infrastructure improvements, a restroom addition, site improvements and acquisition of related furnishings, fixtures and equipment. Question 2 was to pay the cost of a district-wide school building program to construct an addition for a fitness center, gymnasium, locker rooms, commons, site improvement, and acquisition of related furnishings, fixtures and equipment. Both of the Referendum Questions were passed by majority vote and general obligation bonds were sold in the amount of \$7,300,000 for Question 1 and \$8,900,000 for Question 2. The District's Debt Service Schedule for this goes through March of 2038.

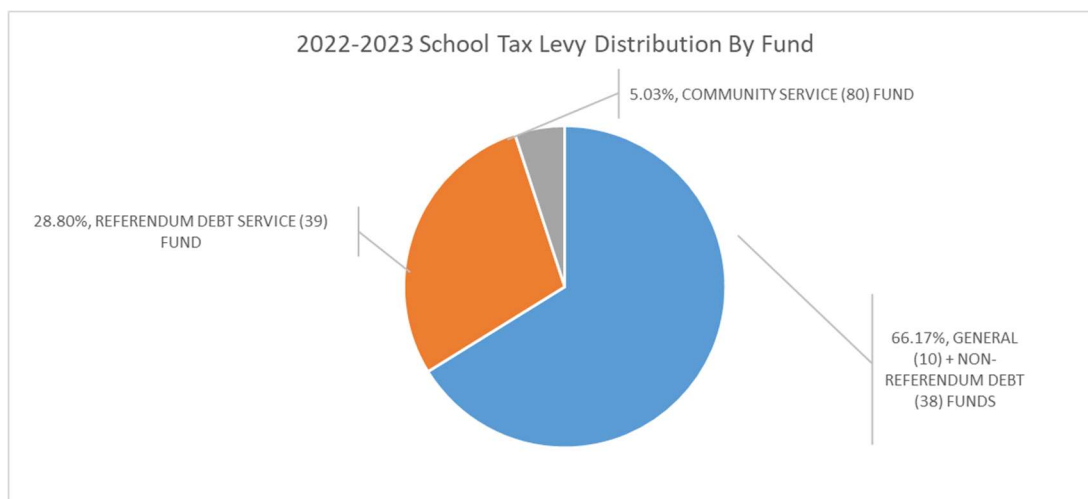
The 2022-2023 Community Service (80) Fund tax levy is currently at \$200,000, which is reflective of the anticipated expenditures planned for the operation of the community portion of the fitness center and community pool, as well as a community recreational program that is being considered.

The tax levies for Funds 10, 38 and 41 are controlled by the revenue limit rules and Fund 80 by Act 20. Within the total 2022-2023 tax levy, 66.17 percent will be collected for the General (10) Fund, 28.80 percent will be collected for Referendum Debt Service (39) Fund and 5.03 percent for the Community Service (80) Fund.

The following charts compare the proposed 2022-2023 school tax levy to the tax levy of the previous two years and show the portion of the tax levy that each accounting fund will receive in 2022-2023.

2022 – 2023 School Tax Levy Distribution Chart

<u>Fund</u>	Actual	Actual	Proposed	Change	Change
	<u>2020-2021</u>	<u>2021-20022</u>	<u>2022-2023</u>	<u>Dollar</u>	<u>Percent</u>
10 – General	\$3,229,978.00	\$3,151,643.00	\$2,633,047.00	(\$518,596.00)	-19.70%
30 – Debt Service	1,183,606	1,065,840	1,146,057	80,217	7.00%
80 – Community Service	125,000	271,216	200,000	(71,216)	-35.61%
<u>Chargeback</u>	-	-	-	-	
Total School Tax Levy	<u>\$4,538,584.00</u>	<u>\$4,488,699.00</u>	<u>\$3,979,104.00</u>	<u>(\$509,595.00)</u>	-12.81%
Mill Rate	\$9.52	\$8.86	\$7.84	(\$1.02)	-13.01%



Mill Rate

The mill rate is determined by dividing the Tax Levy by the Equalized Value of the District to achieve a tax rate per \$1,000 of equalized value. The District used a .08% increase to property valuation to calculate the proposed mill rate for 2022-2023. This increase yields a 2022-2023 mill rate of \$7.84 per \$1,000 of equalized property value. Note, a lower value in equalized property value results in a higher mill rate and a higher equalized property value results in a lower mill rate.

Area School Mill Rate Comparison

The average Wisconsin school district mill rate in 2021-2022 was \$8.64 per \$1,000 of equalized value. The data depicted in the chart below was taken from a Department of Public Instruction web site.

	2021-2022	2020-2021	2019-2020	2018-2019
District	Mill Rate	Mill Rate	Mill Rate	Mill Rate
CAMBRIDGE	9.12	9.38	10.23	10.56
COLUMBUS	9.64	10.1	8.7	9.06
DEERFIELD	10.35	10.55	11	11
DODGELAND	9.33	10.47	9.65	11.15
JOHNSON CREEK	11.59	11.58	11.37	12.25
LAKE MILLS	8.41	8.42	9.33	9.16
MARSHALL	8.14	10.47	10.6	10.56
WATERLOO	8.86	9.75	10.35	9.95
WI HEIGHTS	11.5	11.92	10.73	11.22
STATE AVG	8.64	9.22	9.37	9.46

Projected Growth – Equalized Value

County	Municipality	2019-2020	2020-2021	2021-2022	% of District	2022-2023
Dane	T. York	17,652,375.00	17,649,380.00	18,862,834.00	3.72%	
Dodge	T. Elba	2,817,427	2,945,718.00	3,040,029.00	0.60%	
Dodge	T. Lowell	24,124,573.00	24,944,760.00	26,959,171.00	5.32%	Calculation Based on
Dodge	T. Portland	106,115,681.00	110,888,622.00	118,448,585.00	23.38%	.08%
Dodge	T. Shields	1,410,881.00	1,423,729.00	1,513,486.00	0.30%	Increase
Jefferson	C. Waterloo	227,226,100.00	236,117,000.00	256,338,000.00	50.60%	In Value
Jefferson	T. Milford	2,362,012.00	2,306,067.00	2,404,335.00	0.47%	
Jefferson	<u>T. Waterloo</u>	<u>63,100,318.00</u>	<u>69,305,524.00</u>	<u>78,989,518.00</u>	<u>15.59%</u>	
	District Value	444,809,367	465,580,800	506,555,958	100%	506,985,904

History of Waterloo School District Equalized Value and Mill Rate

	Fall 2007	Fall 2008	Fall 2009	Fall 2010
Total Levy	3,358,667	3,410,029	3,896,671	3,763,523
Total Equalized Value	379,235,544	392,463,723	392,108,603	388,923,254
Percent Change	3.34%	3.49%	-0.09%	-0.81%
Mill Rate	8.86	8.69	9.94	9.68
K-12 Average	8.45	8.61	9.18	9.8

	Fall 2011	Fall 2012	Fall 2013	Fall 2014
Total Levy	3,917,969	3,783,664	3,903,208	3,859,537
Total Equalized Value	373,762,310	380,696,309	362,444,353	367,400,057
Percent Change	-3.13%	1.04%	-4.79%	1.37%
Mill Rate	10.4	9.94	10.77	10.5
K-12 Average	9.88	10.21	10.37	10.25

	Fall 2015	Fall 2016	Fall 2017	Fall 2018
Total Levy	4,007,284	3,744,891	3,827,538	3,516,700
Total Equalized Value	380,227,062	396,364,093	398,059,970	416,954,620
Percent Change	3.49%	4.24%	0.43%	4.75%
Mill Rate	10.54	9.45	9.62	9.95
K-12 Average	10.25	9.97	9.79	9.46

	Fall 2019	Fall 2020	Fall 2021	Fall 2021
Total Levy	3,131,587	3,229,978	3,151,643	2,633,047
Total Equalized Value	444,809,367	465,580,800	506,555,958	506,555,958
Percent Change	6.68%	4.67%	4.50%	0.00%
Mill Rate	10.35	9.52	8.86	7.84
K-12 Average	9.37	9.59	8.64	Unavailable

2021-2022 Municipal Taxes Receivable

As provided by Wisconsin Statute, taxpayers may postpone payment of half of their taxes until July 31. The chart below shows that the District had collected 75.78 percent of its 2021-2022 tax levy at the conclusion of its fiscal year on June 30, 2022.

County	Municipality	2021-2022 Tax Levy	Paid by 6/30/22	Balance Due as of 6/30/22
Dane	T. York	\$ 167,147.54	\$ 127,910.45	\$ 39,237.09
Dodge	T. Elba	26,938.34	18,266.83	8,671.51
Dodge	T. Lowell	238,890.89	164,944.95	73,945.94
Dodge	T. Portland	1,049,597.85	762,378.72	287,219.13
Dodge	T. Shields	13,411.32	9,037.27	4,374.05
		<u>\$ 1,328,838.40</u>	<u>\$ 954,627.77</u>	<u>\$ 374,210.63</u>
Jefferson	C. Waterloo	2,271,464.99	1,771,697.96	499,767.03
Jefferson	T. Milford	21,305.32	15,323.90	5,981.42
Jefferson	T. Waterloo	699,942.75	531,878.86	168,063.89
		<u>\$ 2,992,713.06</u>	<u>\$ 2,318,900.72</u>	<u>\$ 673,812.34</u>
		<u>\$ 4,488,699.00</u>	<u>\$ 3,401,438.94</u>	<u>\$ 1,087,260.06</u>
			75.78%	24.22%

Operational “Cash-Flow” Borrowing

In recent years, the Board has revised its Fund Balance Policy to increase the amount of operating cash on hand to cover operating expenses during the period when the State is allowed to delay aid payments for the current fiscal year. The Board policy on Fund Balance states, “. . . the Board of Education shall strive to build and maintain a general fund balance at a level equivalent to at least the amount of three months of the operating expenditures of the general fund.” The District does not anticipate that it will complete the process for a line-of-credit for the 2022-2023 fiscal year.

Waterloo School District – Fund 39 Summary of Indebtedness

Purpose/Project	2001 Addition	2008 Addition	2019 Project 1	2019 Project 2
<u>Date of Issue</u>	<u>3/1/2001</u>	<u>5/5/2008</u>	<u>12/10/18</u>	<u>03/04/19</u>
<u>Average Interest Rate</u>	<u>4.54%</u>	<u>3.33%</u>	<u>3.55%</u>	<u>3.5375%</u>
<u>Loan Amount</u>	<u>\$1,520,000.00</u>	<u>\$1,375,000.00</u>	<u>\$7,200,000.00</u>	<u>\$9,000,000.00</u>
<u>Repayment Schedule</u>	<u>04-01 & 10-01</u>	<u>04-01 & 10-01</u>	<u>03-01 & 09-01</u>	<u>03-01 & 09-01</u>
2021-2022	\$ 0.00	\$ 0.00	\$520,962.50	\$627,093.76
06-30-2022 Balance	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$6,305,000.00</u>	<u>\$7,470,000.00</u>

In 2007-2008 - District passed a \$1,375,000 referendum for boiler and HVAC replacement.
 In 2018-2019 - District passed a \$7,200,000 referendum for school building improvements.
 In 2018-2019 -District passed a \$9,000,000 referendum for building new building construction projects.

FORWARD

The annual report to the district should provide not only the fiscal summary of the year's activities, but also a report of the value added to the community and society because of this allocation of funds. The reports that follow demonstrate that by working together as a school and community we have contributed to growth and success of the students of the Waterloo School District.

In the following pages, you will read about PK-12 initiatives that have affected the educational programs for the students in the Waterloo School District. You will also find reports from various support programs that are an integral part of the educational system in this community. Through this document, we intend to provide an overview of the past year and to outline goals and initiatives for the coming year.

We are excited about the progress and growth in the Waterloo School District and appreciate this opportunity to share with you. The District is involved in several initiatives that will enable our students to be successful in the global economy of the Twenty-first Century. We are also increasingly driven by state and federal mandates that control all areas of our budget and programs.

We encourage you to contact us with any questions.

Brian C. Henning

2022-2023 DISTRICT GOALS

The District is currently engaged in a District-wide Strategic Planning initiative. The District has pushed the reset button and throughout the year will engage Staff, students, community members, and School Board to retool and refocus on goals that will serve the District for the coming years. The District is expected to completed its Strategic Plan during the 2022-2023 school year.

Waterloo PK-4

The 2021-2022 school year was a return to our normal schedule. Teachers worked very hard to ensure that all students were “respectful, responsible and ready to learn.” Students, teachers and staff can be proud of how they moved onward and upward to meet the challenges of 2021-2022!

Pre-Primary

Our pre-primary program includes students in Early Childhood, four-year-old-kindergarten and five-year-old kindergarten. The teachers in these three grade levels met consistently to share and to collaborate. Together they learned and grew as pre-primary educators. 4K students were here all day, every day for the first time in Waterloo! Our 4K-ers were nothing short of amazing at mastering the art of learning and play. Their learning will positively impact the district in so many ways.

Math

We use Into Math this year for grades 5K-5. With both paper and digital resources available, this curriculum served all of our learners. We will continue to have more professional development during the 2022-2023 school year as well. Waggle, a component of Into Math, still needs to be explored so students are able to benefit from this extension. To boost our students' math learning and engagement this past year, we returned to the use of a program called DreamBox for students in 2-8. This is an intelligent adaptive tool that adjusts in real time and it analyzes the types of mistakes students are making.

Literacy

Reading and Writing Workshop was our model for literacy in grades 4K-4. This year we evaluated two different reading resources to use with our students next school year. After discussions with all involved, we have decided to adopt the Houghton Mifflin Wonders reading curriculum as our resource for teaching literacy PreK-4. We will be reviewing the new Wisconsin State Standards to ensure that each standard is embedded into our curriculum. We aim to foster a love of reading in all of our students! Other exciting events in literacy included a 4K Community Helpers Parade as an extension of a Workshop.

Social Studies

Our curriculum is based on the Wisconsin Standards. Through project-based learning students are naturally encouraged to apply the skills of inquiry, collaboration, decision making, and problem solving. In grades PK-4, social studies was closely aligned with reading and writing workshop units. Integrating literacy and social studies can lead to powerful gains and provide essential connections in learning.

Science

We continue to use FOSS Science in grades K-4. Students are beginning to develop a love of science and inquiry. Waterloo is lacking authentic stem education throughout PK-8. There will be some thoughtful reflection as to how to bring this into the district in the near future.

Monitoring Student Growth

We continue to use STAR assessments (reading, math, and early literacy) to monitor student progress in grades 4K-4. Our students in grades 3 and 4 also took the Wisconsin Forward Exam this spring. Nearly 120 English Learners (ELs) in grades K-8 also took the ACCESS test to assess their language levels. We monitored student reading growth using Fountas and Pinnell (F&P) Benchmark Reading Assessment, which is given to each student K-4 at least one time each semester. Teams of teachers, reading specialists, and administrators met regularly to discuss the data for all grade levels. The results for the Wisconsin Forward Exam and the ACCESS test (for English Learners) were made available to us in August of 2022. In the fall digital data walls will guide our teaching and learning; there will be an increased focus on using data to drive our instructional practices. We will be exiting approximately seven students from the English

as a Second Language (ESL) program; this number is consistent with years past. However, there will not be a high math class this fall; we had one student in grades 5- 8 score “At or Above” Benchmark in Math on the STAR assessment. We are prepared to provide interventions to students who need a boost so that more students score at the proficient level or above.

Contests and Challenges

We pulled off an in-person Talent Show in May. Students showed off their talents in singing, dancing, hula hooping, roller blading and comedy. The show was enjoyed by many!

PBIS

In the spring of 2021, the Wisconsin RtI Center recognized Waterloo Middle School and Elementary School in Behavior at the Bronze level for the schools’ work toward fully implementing a school-wide system that, according to national research, leads to improved student outcomes.

By establishing our equitable, multi-level system of supports, we increase consistency of effective instruction, build staff knowledge and skills to equitably support all learners, use data to proactively identify and provide support for students, and create a positive culture that nurtures relationships with students and their families, and communities. This strong foundation helps learners gain the skills needed to graduate ready for college or a career!

Technology

What a year it was for learning and growing around technology! Every student in grades 4K-1st had an iPad assigned to them. These devices were used in the classrooms as well as at home, especially when a student needed to learn remotely. Every student in grades 2-4 had a Chromebook issued to them. Much of their curriculum included digital components including but not limited to: Words Their Way, Into Math, and other educational apps. We were very fortunate to have such success in terms of technology and learning during a pandemic.

New Roles

As Elizabeth Gould has moved on from Waterloo, Holli Viken has stepped into the role of principal. Her positive attitude and enthusiasm for young students are going to be great for the elementary school.

5-8

CHRISTINE ZIEMANN, 5-8 PRINCIPAL

Waterloo 5-8

The 2021-2022 school year was a great one for 5-8 staff! We began to dig into the Professional Learning Community Model and teachers were able to meet together weekly to talk about Essential Standards, Learning Targets, and Behavioral Strategies. We will continue these discussions into the 2022-2023 school year with even more refined conversations that are content specific. This year we have a schedule that will allow content area teachers a common time to meet.

Math

In 2021-2022, Grade 5 used the Into Math program. With both paper and digital resources available, this curriculum served all of our learners. We will continue to have professional development for our teachers so that they can discover all the resources that are available within this robust program. This year, we will add grade 6 to the Into Math program to offer a more continuous scope and sequence of the PreK-6 math curriculum. As we develop more small group strategies and supports, Waggle, a component of Into Math, will continue to be explored so students are able to benefit from this extension. To boost our students' math learning and engagement this past year, we continued the use of a program called DreamBox for students in 2-8. This is an intelligent adaptive tool that adjusts in real time and it analyzes the types of mistakes students are making.

Staff and students in grades 7-8 continued to use College Preparatory Mathematics (CPM). This curriculum calls for a collaborative learning environment. Since this is a program that is used 7-12, our math department worked together to identify the best strategies for learning. This collaboration will continue into the 2022-2023 school year.

Literacy

Reading and Writing Workshop is an effective model for literacy in grades 4K-8. In 2021-2022, we continued to adapt our units to students' needs and interests. As we reviewed the new Wisconsin State Standards to ensure that the standards are embedded into our curriculum, the ELA dept. investigated various resources available. At the end of the school year, new ELA resources were chosen to be implemented during the 2022-2023 school year. PreK-4 will be using the Wonders resource while 5-8 will be using Savvas My View and My Perspectives. Professional development opportunities throughout the school year will occur for both of these resources, and our PLCs will enable us to have focused conversations about moving students forward in English Language Arts.

Social Studies

Last year, an added focus was placed in geography in grades 7 and 8. Our curriculum is based on the Wisconsin Standards which provide an important foundation to prepare students to become engaged, informed participants committed to the ideas and values of our democratic republic. Through project-based learning students are naturally encouraged to apply the skills of inquiry, collaboration, decision making, and problem solving. In grades PK-6, social studies has been closely aligned with reading and writing workshop units. Integrating literacy and social studies can lead to powerful gains and provide essential connections in learning. As we dig deeper into our Standards for Social Studies, we may begin to look at supplemental resources that will increase the rigor and expectations for our students in the area of social studies.

Science

We continue to use FOSS Science in grades K-5 and continue to use Inspire Science in grades 6-8. Both programs are designed to develop a love of science and inquiry. As we continue to use the resources that we have, we realize that Waterloo is lacking authentic stem education throughout PK-8. The math and science departments will continue to reflect on course offerings for grades 5-8 and will develop future course proposals for STEM Education.

Monitoring Student Growth

We continue to use STAR assessments (reading, math, and early literacy) to monitor student progress in grades 4K-8. Our students in grades 3-8 also took the Wisconsin Forward Exam this spring. Nearly 120 English Learners (ELs) in grades K-8 also took the ACCESS test to assess their language levels. Teams of teachers, reading specialists, and administrators met regularly to discuss the data for all grade levels. The results for the Wisconsin Forward Exam and the ACCESS test (for English Learners) were made available to us in August of 2022. The IS/MS uses a digital data wall to guide our teaching and learning and teams of teachers meet monthly to dig into our academic data. The foundation of our Professional Learning Communities is to determine what we want students to know and be able to do, how we will know if they learned it, how we will respond if they didn't learn it, and how we will extend the learning for those who know it. Because of this, there will be an increased focus on using data to drive our instructional practices.

Contests and Challenges

There were a few opportunities offered this year for extra practice and friendly competition. Our Student Council developed the "Pirate Games" and the different Pirate Times competed against each other throughout the school year in various activities. We also continued to participate in the Southern Lakes Advanced Learners Network. Students competed in math competitions, Geography Bees, Academic Bowls, and Arts Immersion.

PBIS

During 2021-2022, we began to renew our focus on Positive Behaviors and Supports. Monthly data review and Drill Downs into the data helped drive our focus for the school year. We held PreK-8 celebrations and recognitions throughout the school year. In 5-8 we recognize students with our Student Spotlight awards. Teachers nominate students each month who have demonstrated character, leadership, collaboration, good work ethic, and a positive attitude. In 2022-2023, we will continue to work towards a more cohesive PreK-8 PBIS model and will re-ground our understanding of PBIS. Our focus will be on putting preventative measures in place to create positive learning environments.

Technology

Many of our resources across the content areas have an on-line component associated with them. Students in grades 5-8 are each assigned a chrome book for school use and teachers all utilize Google Classroom. With the new ClassLink application, students will find it easier to access all the various online resources that are available to them. In 2022-2023, we are reverting back to GoGuardian as a tool for teachers to monitor student activity while online. This was a request from the teaching staff due to the ease of use of the program as compared to our previous program, Lightspeed.

HIGH SCHOOL	SHAWN BARTLET, PRINCIPAL
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It was good to get back to some normalcy for the 2021-2022 school year. We were able to provide in-person instruction for the entire school year. It was great to see the hallways packed, the cafeteria filled, and the smiles on the students' faces each day. The students were excited to get back to in-person learning full-time - to have assemblies, athletic events with student sections, and classrooms full of their peers and friends. The staff worked extremely hard to get students caught back up from the past year and a half. We implemented a 30-minute flex time at the end of the school day to help support students with their classes. Students signed up to meet with teachers during flex time based on what they needed more help with for their academics. We also incorporated an open campus for juniors and seniors during this time if they met specific requirements - 3.0 or higher gpa, no unexcused absences, and no suspensions. Students enjoyed having the option to leave early at the end of the day and it lowered the number of students in our building to help the teachers work with students in a smaller environment. The entire school community really stepped up during the school year to make it successful for everyone!

The Waterloo High School began the year with 265 students. These students were served by 20 teachers, 1 school counselor, 1 shared IMC Director, 14 shared teacher aides and 1.5 secretaries.

The Waterloo HS Future Business Leaders of America (FBLA) had 26 students participate in this year's Regionals with 3 advancing to state. Two students qualified for nationals. Gavin Olson and Matteo Cefalu qualified for Nationals, but due to illness, only Gavin was able to participate in Nationals and he placed 9th in Network Design.

The Patriot's Club had 43 members. They hosted the annual Veteran's Day assembly in-person in November.

The Student Council had 29 members.

Our Musical Department had 15 band students and 2 choir students participate in Solo & Ensemble. Two band students advanced to state in instrumental. One student went to the state Honors Band.

Ten students participated in forensics with 8 advancing to state.

There were 56 active members in FFA. We had 6 students attend the sectional leadership workshop. Seven students competed in the district speaking contest, with 3 students making it to the sectional speaking contest. Twenty students competed in the sectional CDE competition, with eight advancing to the State Competition. Twenty-five students participated in the Spring Trap Team, and 18 participated on the Fall Trap Team. Fifteen students competed in the State Trap Shooting Competition, where our team placed 2nd overall out of 51 teams, and our JV team won 1st place overall in their division. We also had 13 students show at various fairs throughout the summer and they had many outstanding accomplishments such as Overall Dairy Showman at the Dodge County Fair, and Overall 15-year-old champion in Sheep Showmanship at the State Fair.

Thirty-eight students participated in the Capitol Conference Math Meet in the fall and 16 participated in the spring.

The National Honor Society had 26 junior and senior students. These students excelled in the areas of scholarship, leadership, character, and service.

The average daily student attendance for 2021-22 was 92.7%. Rates from previous years are as follows:

2002-03 - 93.5%	2007-08 - 96.0%	2012-13 - 96.1%	2017-18 - 95.26%
2003-04 - 94.4%	2008-09 - 95.6%	2013-14 - 95.62%	2018-19 - 95.05%
2004-05 - 96.4%	2009-10 - 95.8%	2014-15 - 95.87%	2019-20 - 95.15%
2005-06 - 95.3%	2010-11 - 96.0%	2015-16 - 96.25%	2020-21 - 97.10%
2006-07 - 96.0%	2011-12 - 96.0%	2016-17 - 95.24%	

The dropout rate for 21-22 was 0%. Rates from previous years are as follows:

1996-97 - .94%	2001-02 - .98%	2006-07 - .68%	2012-13 - 0%	2017-18 - 0%
1997-98 - 1.15%	2002-03 - 1.25%	2007-08 - .37%	2013-14 - 0%	2018-19 - 0%
1998-99 - .68%	2003-04 - 0.00%	2009-10 - .37%	2014-15 - 0%	2019-20 - 0%
1999-00 - .23%	2004-05 - 0.00%	2010-11 - 0.00%	2015-16 - 0%	20-21 - 0.001%
2000-01 - .33%	2005-06 - .63%	2011-12 - 0.00%	2016-17 - .001%	

Finally, the Class of 2022 received approximately \$581,300 in scholarship money with \$165,000 of that being local money. The support is greatly appreciated.

PUPIL SERVICES/SPECIAL EDUCATION	MICHELE ARMENTROUT, DIRECTOR
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Special Education

The Special Education department focused on aligning our practices and procedures Early Childhood through Grade 12. Special education ensures that students receive the needed support so that they may access, engage, and make progress in grade-level curriculum. We worked really hard to increase clarity in the writing of our IEPs. We emphasized the importance of building skills to increase independence. We created an IEP Toolkit for special educators to help support their work in preparing for IEP meetings. We increased our use of the WI DPI Social Emotional Competencies when writing goals around social/emotional, and/or behavior needs. Waterloo had 19 initial special education referrals in 2021-2022 with 12 students qualifying for special education.

In Spring, our department spent time better understanding updates to the Procedural Compliance Self-Assessment that our district will be completing in the coming school year. Wisconsin school districts are required to complete this Self-Assessment every five years. This is an exciting journey as it allows us to review our processes and procedures as our Ad Hoc committee analyzes a sample of evaluations, IEPs, and

implementation data. This allows us to celebrate our areas of strength and find ways that we can improve our practice.

Student Services

With the addition of a school counselor, we were able to staff one counselor per building level. Mid-year, we were also able to hire a full-time school psychologist. Our team participated in working to create Equitable Multi-Leveled Systems of Support (E-MLSS). The team developed a Student Support Team process that can be systematically used at all levels. We wanted a consistent way to collect data and resources to support students who may be struggling academically, emotionally, and/or behaviorally. Our SEL/Mental Health Committee met throughout the year to determine needs and next steps for the district. This team utilized data from the Wisconsin Youth Risk Behavior Survey and the School Climate and Safety Surveys as well as various school data (academic, behavior, attendance, etc.). Over the summer, the team met twice to delve into the Wisconsin Comprehensive Mental Health System components and completed the SHAPE Quality Mental Health Assessment for our district. Results were used to determine the area of focus for 2022-2023.

School Counseling at the Elementary School

Small group counseling continued to be provided, as identified through teacher or family referrals and school administrator requests. Focus areas included: social skills, emotion regulation, coping skills, self-control, self-esteem and anger management. Classroom lessons, now called C.A.R.E.S., helped students develop their Career and Academic Goals, emphasized our PBIS Waterloo Way ('RRR) and emotional social skills. During the last couple of years, we have seen a continual increase of mental health needs with students. Throughout this school year, we will be unpacking the new WI-DPI Social Emotional Learning competencies and aligning these with the new WI-DPI school counseling standards. These will all be incorporated in the Elementary counseling program's Essential Standards.

School Counseling at the IS/MS

Building social and emotional learning was the overall goal of the counseling program. Pep assemblies, individual counseling, small and large group counseling is an integral part of the IS/MS counseling program. Classroom guidance lessons promoted anti-bullying, building self-esteem, social relationships and leadership. DBT lessons promoted SEL learning and the abilities to work as members of a team. The counselor incorporated Student Council activities to build school climate and school spirit via the Pirate Games. Students were encouraged to work on academic preparation, set and attain goals, career guidance and career planning. The counselor took the 8th grade students on a career field trip to Madison College and helped them transition to high school.

School Counseling at the High School

Our high school counselor continued with one-on-one senior meetings at the start of the school year to help students create a college and/or career readiness plan. A representative from UW-Madison will offer a free FAFSA training session in October to talk to seniors and parents and the FAFSA process. We included a FAFSA help session after the presentation for any seniors and parents who wanted one-on-one help filling out the FAFSA for the first time. We also continued working with our representative from Madison College. She comes to meet with interested seniors to help them apply; waiving the application fee for any seniors who worked with her.

This year we have 13 students participating in Youth Apprenticeship working with businesses in our local community to gain valuable work experience. Last year we had the highest percentage of students enrolled of all nearby districts and the program has again grown this year. Our local businesses have done an excellent job in teaching our students career skills that will help them become employed full time in the near future. About 50% of our Youth Apprenticeship students continue working with their YA employers after graduation. We currently have students working in Accounting, Agriculture, Banking, Electrical Fundamentals, Hospitality, and Welding.

The 2021-2022 Fitness Center goals were:

- Continue marketing efforts to the community about our new fitness center space to increase memberships.
- Offer new classes to help promote increased usage of our facility/increase memberships.
- Offer inviting programs to increase district staff usage to help promote healthy lifestyles and overall wellness.

Throughout the 2021-2022 school year, the physical education, health classes and special education departments utilized the fitness center and weight room daily. The K-12 physical education teachers instructed various physical fitness routines centered on the five components of fitness (muscular strength, muscular endurance, cardiovascular fitness, flexibility, and body composition). Instruction focused on proper weightlifting techniques, appropriate use of the various fitness machines, and proper weight room etiquette. The strength and conditioning record board continues to be an incentive for many students to participate in fitness testing and strength and conditioning classes. Our new Varsity Basketball Coach, Jared Brown, and Athletic Director/Teacher/Coach Thurston Schuster are excited to offer more supervised weight room offerings to both middle and high school students and sports teams before school as well. This was well received over the summer, and they are hoping these habits will continue through the school year.

We have continued daily use of our fitness center/weight room facility from our community members. Our focused efforts this school year will be to not only retain current members, but to also increase our community memberships. Our facility is equipped with top-notch amenities such as cable TV, Apple TV's, Bluetooth music capabilities, and free WI-FI, which provides an excellent patron experience. We continue to use our software system (EZFacility) with an app for members to use for online package purchases and bookings. We continue to offer designated 'Teacher/Staff Workout Time' from 3:30-4:00pm, Monday-Friday, so that WSD teachers and staff can have time just for themselves, without students or other community members. We are very proud to be able to offer Waterloo a safe place to get mentally, physically, and socially healthy for everyone!

Fitness Center memberships include all of our class programming. We strive to stay up to date with the latest fitness trends to attract new members. Our member numbers for Zumba and Boot Camp classes remain steady as in many previous years. We are so thankful to have amazingly dedicated staff that have been here for many years, which supports valued consistency for members. We have added an experienced senior exercise instructor, Sandy O'Gorman, who is super motivated to reel in new members of our senior community. Her program is designed for seniors to maintain their strength, balance, and coordination to remain independent at home and in the community. This class is now offered 3 times a week! Sandy's energy is contagious! Kirsten Haukness Setz started teaching Yoga last March to our teachers and community both one time per week. We are working collaboratively this year to help increase her member numbers to make this a well-known offering for us like Bootcamp and Zumba as well. The 'Indoor Track Walking/Walk the Halls' program continues to be an option for community members. This community outreach program is for residents /nonresidents of Waterloo to walk at the walking track in the new Fieldhouse or walk the halls in our building. The program begins in October and ends in May. This provides a great opportunity for the community, teachers, etc. to keep healthy during the long, cold months.

The Wellness Committee will continue their efforts to engage WSD teachers and staff with different wellness opportunities throughout the school year. We have focused our programming on the 8 pillars of wellness (Emotional, Personal & Professional, Nutritional, Environmental, Financial, Social, Physical, Spiritual). Examples of our upcoming offerings include: Wake Up and Walk (walking in Fieldhouse), March Wellness Madness, Iron Man Challenge, Sprint Walking Challenge, Walktober Walking Challenge, Recipe Exchanges, Podcast club, Book/Movie Club, Pickleball Tournament, Snowshoeing, hikes at Garmin Nature Preserve, and Yoga/Meditation. A survey has been sent to all staff for feedback to help make this better and better every year. Our goal is to increase our climate and culture in the district through a variety of different programs where everyone can find self-fulfillment throughout the school year.

For more information about packages and offerings, please check the Waterloo School District website or email Janessa Henning, henningj@waterloo.k12.wi.us.

The 2022-2023 Fitness Center goals are to:

- Continue to increase new membership growth in both local and surrounding communities

- Continue to increase staff usage (through the dedicated staff workout time, challenges, programming, etc.)
- Work with other local businesses/health industry leaders to offer insightful presentations, offerings to community members (i.e.: free blood pressure screenings, nutrition experts, etc.)
- Carry some of our wellness challenges that are offered to WSD Staff by offering them to the Fitness Center/Pool members well

WATERLOO COMMUNITY POOL

JANESSA HENNING, DIRECTOR

2021-2022 goals for the Waterloo Community Pool were to:

- Continue to promote our affordable pool packages
- Continue to increase swimming lesson attendance through promotion, advertising and outreach to surrounding areas without an indoor pool
- Explore other water class options for increased membership usage/package sales
- Foster relationship with swim team leaders/parents to continue interest in a swimming program in Waterloo

Waterloo Community Pool plays a major part in our physical education curriculum grades 4-12. Within these classes, basic swimming strokes, water safety, and recreational/ lifelong skills are being taught with a progressive approach. Students are consistently building on previously learned skills. We are very thankful to offer this section of Phys Ed both in fall and the spring.

Our Community Pool packages remain very affordable. When coupled with our Fitness Center packages, we can offer classes and offerings of a large-scale fitness facility, at a fraction of the cost, right here in Waterloo. It is always a pleasure of mine to show off our 55-year-old pool when giving tours of the facility. Everyone is very impressed and excited for the opportunities it brings to our small town.

Our American Red Cross Group Swimming Lessons offerings have been a huge success post the COVID-19 pandemic when we were not able to host lessons, or at least not to full capacity. We have increased our marketing efforts to our neighbors in Columbus, Marshall, Lake Mills, and Deerfield, which has been successful in keeping our classes full as well. Electronic/social media marketing has greatly supported our ability to spread the word and reach many more families. Our lessons are typically filling in less than 48 hours from opening registration. We have been getting excellent feedback from parents and have many returning families with each round of lessons.

The Community Pool recently recruited 6 new lifeguarding staff (5 sophomores and 1 senior). We typically hire high school students, and they are often involved in many extra curriculums/sports. With our active staff roster of 13 lifeguards, we have never had to close the pool due to inadequate staffing. Many other pools in our area are not as lucky and struggle hiring/retaining staff. I actively recruit excellent swimmers in the sophomore class to become lifeguards and work to retain them for the next three years. This system has worked exceptionally well the last three years of my tenure. I know parents will certainly appreciate consistency in their swimming lessons instructors from this retention.

The morning Aqua Aerobics class also holds good attendance numbers year after year. The average class size is 9-15 attendees for each class! Instructor Lynda Fourrier and some of the other gals have been consistently coming for 30+ years, which is super impressive. Our Aqua Aerobics class in the evenings also has great attendance. Aqua Aerobic members (both morning and evening) do a great job of recruiting new members all the time! We are hoping to add Instructor Sandy O’Gorman with some additional water programming as well throughout the school year.

The Waterloo USS swim team (aka H₂O Loo) dissolved due to lack of sufficient membership numbers in February of 2020. Watertown Aquatic Team (WAT) has contracted for pool rental/usage for the last 2 years. WAT’s leaders have been excellent to work with and we look forward to continuing a partnership with them. This is a win-win for Waterloo swimmers who want to utilize their ‘home’ pool. We also have had Madison Scuba Team rent our pool for 1 weekend per month for the past year. Our Community Pool continues to offer rental for birthday parties/events, usually with the addition of the Community Room for the cake, presents, etc. We are thankful to continue to have pool rental income to support our pool expenses.

Our online software (EZFacility) continues to be popular for our members. This software allows members to

purchase Fitness Center and Community Pool packages online and schedule workout times, at their convenience. These features enhance our customer/member experience, and also increases staff productivity, data tracking, and management for future growth/sustainability as well.

The Community Pool chemical room received major upgrades in Spring of 2022. Upgrades included a new large pool filter and electronic controls that notify us via text messages or emails if there is a problem right away. We also put in new main drains. These upgrades will support chemical consistency and overall safety to our pool for all to enjoy.

For more information about packages and offerings, please check the Waterloo School District website or contact Janessa Henning: henningj@waterloo.k12.wi.us | (920) 478-3511.

The 2022-2023 goals for the Waterloo Community Pool are:

- As Fitness Center memberships increase, we will continue to promote our affordable pool packages
- Maintain high group swim lesson participation to support pool revenue; continue partnerships with neighboring communities
- Continue to explore other water class programming for increased membership usage/package sales
- Add popular ‘pop up’ programming to increase our open swim use for families

BUILDING AND GROUNDS

TAMMY RENFORTH, DIRECTOR

The District believes that a safe, well-maintained and pleasant environment is necessary for optimal learning. District residents have made a substantial investment in school facilities over the years, so maintaining the community’s investment is a Board of Education priority. Providing educational facilities that are appropriate for instruction, environmentally efficient, and designed to create a safe place for children to learn and teachers to teach is of paramount importance. Each summer, the building and grounds staff, along with a crew of summer workers, removes all furnishings from each classroom, washes all furniture, walls and equipment, and shampoos carpeted flooring or strips, seals and waxes hard surfaced flooring.

The District utilizes a preventive maintenance program to service and maximize the life of equipment that operates the building mechanical systems. Groundwork includes snow removal, lawn care and work on the various athletic fields. During the school year, the custodial staff cleans and makes repairs to the building on a daily basis. During the 2021-2022 fiscal year and the summer of 2022, the District completed the following major repairs and improvements to the buildings and grounds:

- New blacktop on the elementary playground and driveway behind the school
- Sealed the existing blacktop in front of the school
- Painted the Elementary Gym
- New water softener for the High School and Pool

The Waterloo Board has a standing Building and Grounds subcommittee, which annually reviews a Three-Year Facility and Maintenance Plan. The District along with the Building and Grounds subcommittee will continue working on the Maintenance Plan for the District facilities.

The 2021-2022 school year was another year of transition and challenge for the Food Service Program. The predominant issue faced was the food supply chain shortage. Menu adjustments were made frequently in an effort to create meals when only partial food shipments were received. The second entree option was temporarily discontinued to help combat the supply chain disruption as well.

Despite the challenges our food service program faced, student meal participation returned to pre-pandemic levels. This increased participation, the federal reimbursement rate, and strategic meal planning contributed to the district increasing their Fund 50 balance by over \$200,000. I am proud of our amazing food service team. They worked efficiently, economically, and most importantly were welcoming to the students, staff, and visitors of the Waterloo School District.

During the 2022-2023 school year, the District will do what is necessary to continue working through any challenges that may arise while developing new strategies and methods to continue being a self-sustaining program. The district will continue to assist the state in providing families with P-EBT benefits while they are available. Ensuring that our students receive the fuel they need to power their bodies and minds for learning all day is important. To meet this need, the district will continue the Healthy Snack program for 4K. Our staff are already working hard towards another year of success and meeting the nutritional needs of the students.

The District believes that the ultimate goal of technology is to improve student learning and achievement by increasing the use and integration of technology as a learning tool across the PK-12 curriculum. District residents have made a substantial investment in school facilities over the years, so maintaining the community's investment is a Board of Education priority. Providing up-to-date technology equipment that is appropriate for instruction; employing a qualified network administrator, technician, and support staff; training staff to use technology; and providing staff time to collaborate with colleagues to implement what they have learned can make technology more of an instructional tool in all classrooms.

Each summer, configurations are reviewed and modified to provide a secure, functional network. Servers and other infrastructure are updated, and computers have maintenance performed on them. Computer systems have maintenance performed on them and a new software "image" applied, which includes new software and updates. Doing this allows the District's network and computers to run efficiently.

Over the past year, the District made progress in the following areas:

- Migration from eDirectory to Active Directory and Azure Active Directory for user authentication
- Automatic rostering of classes, students, and teachers into various systems through ClassLink
- Single sign-on to applications through Azure Active Directory
- Migration to cloud-enabled accounts and licensing for Microsoft and Adobe software
- Replacement of three grades of student Chromebooks
- Replacement of tech-ed, business-ed, and library lab computers
- Replacement of VMware host servers
- Replacement of Veeam backup repository server
- Updates to network software
- Laying the groundwork for future migration to cloud-based file storage and systems management

During the 2021-2022 School year, the District spent time focusing on student achievement, but also spent the year working with Ted Neitzke from CESA 6 around the District's Strategic Planning. It has never been more evident that we need to know what direction we are heading or otherwise any road will do. These are adverse times we live in and being flexible and quick to adapt will be important to overcome the obstacles that seem to be coming our way fast and furious these days.

The District was again recognized on the State Report card as being a school that meets expectations based on the set of criteria established by the Department of Public Instruction. The High School and Middle School were recognized for exceeding expectations on the state report card as outstanding individual schools. On the national level, the High School was again recognized by US News as being a top school in the nation. While we have a great deal to be proud of, we also want to keep raising the bar on student achievement. Much of this past year was again spent figuring out how to stay afloat during a global pandemic

At the District level, time has been spent continuing our commitment to the holistic child philosophy. For the second time in two years we were able to provide free lunch for all students. Mental health as well as physical health services have been ramped up with additional staff and a partnership with Oregon Mental Health Clinic. The District maintains the goal to create an environment where all students can grow and thrive not only in academics, but in life. The District has maintained a personalized approach to meeting the needs of each and every child in the District. In that process, we have focused on all aspects of the child to help them become better learners and healthier individuals. Quality education, coupled with strong health and wellness programs, translates to smart, happy, and healthy students. The District SEL committee is highly motivated and has some great plans for 2022-2023 and beyond to support students.

As the District is coming out of the pandemic, we are working hard to make up for lost time that resulted from the COVID-19 disruptions. Our staff and students did a great job adjusting to variables the Pandemic sent our way and we remain committed to mitigating COVID fallout across the entire PreK-12 spectrum. We have a hardworking staff, and I know the students will meet their teachers at the level they need to.

Also, in 2021-2022, we welcomed two new School Board members to the team with the addition of Susan Quamme and Sara Cummings. We also said goodbye to long-time Board members Nancy Thompson and Deb Stein and we thank them for their service. Our School Board has never been more focused on making this the best school it can be, and that is evident in their work the second Monday of each month. Each of them is committed to children and staff, and we are lucky to have such dedicated servant leaders in our community.

This past year the District also welcomed two new Administrators in the District. Special Education/Pupil Services Director Mrs. Michele Armentrout and grades 5-8 principal Mrs. Christine Ziemann. It is great to have them on our team and we look forward too many years of service with them in the District. In addition, Mrs. Holli Viken took over as PreK-4 principal for outgoing principal Mrs. Elizabeth Gould. Mrs. Viken will be missed as part of the teaching staff, but we are excited about bringing her wealth of talents to the Administrative leadership team.

Overall the future is bright for the Waterloo School District and everyone has a great deal to be proud of on so many levels in Waterloo. Our challenge in order for us to sustain the high level of achievement in Waterloo will be financial. The district is seeing reduced revenue and record high inflation and that is a pathway that is not sustainable. The District is pursuing an operating referendum on the November 2022 election for the amount of \$700,000 for each of the next 5 years.

2022-2023 Certified Staff

Emily Marty	Speech & Language	Jessica Leonard	Instructional Coach
Ashley Novak	4th Grade	Lacey Moreland	4-Year-Old Kindergarten
Jennifer Bennehoff	HS Cross Categorical	Keith Setz	HS Math
Michael Birschbach	4th Grade	Jacob Merkle	7th and 8th Grade
Amanda Bosnak	MS/HS Agriculture	Demaris Milfred	ESL
Deb Braatz	4K-12 PE/Health	Rebecca Jacob	Kindergarten
Sophie Burke	2nd Grade & ESL	Teagan Ochoa	PK-8 Counselor
Megan Burns	HS Science	Curtis Christian	3rd Grade
Nathan Campbell	IS Cross Categorical	Jennifer Porter	2nd Grade
Michael Chopin	MS/HS Tech Education	Krista Sale	5th and 6th Grade
Joseph Christensen	5th Grade	Mckinzie Salomaki	Speech & Language
Lynette Diericks	Spanish & ESL	Shelly Scharenbrock	HS Mathematics/Physics
Lynn Dose	MS/HS Business Education/AD	Kari Scheifen	Kindergarten
Megan Due	MS Cross Categorical	Emily Schimelfenyg	HS English & ESL
Megan Maurer	ES/IS Art	Sarah Schneider	1st Grade
Thurston Schuster	PE/AD	Scott Schumann	HS History/Spanish
Leslie Fugate	PK-12 Library/Media	Samantha Schuster	2nd Grade
Theresa Habeck	MS/HS Art	Jessica Danks	PE/Health
Erika Ring	Kindergarten	Shane Seefeld	HS Math
Kirsten Haukness	IS/MS/HS Instrumental Music	Ashley Solofra	7th and 8th Grade
Katie Henry	HS Cross Categorical	Jennifer Keuler	HS English
Jennifer Hewitt	4-Year-Old Kindergarten	Hope Swanson	1st Grade
Rachel Holden	HS English and Social Studies	Alex Ugoretz	5th and 6th Grade
Roni Jakel Sanders	5th and 6th Grade	Annaliesa Harbach	IS/MS/HS Choir
Krista Kaltenberg	4th Grade	Kelsey Urbaniak	6th and 7th Grade
Chelsea Schenk	8th Grade	Kaitlin Venden	3rd Grade
Dennis Klubertanz	PE/Health	Amy Schuamann	Interventionist/Title I
Kim Ryan	ES Cross Categorical	Megan Wagner	1 st Grade
Jacqueline Lefevre	HS Science	Zachary Wedel	HS Social Studies
Tyler Kopplin	HS Counselor	Camryn Schmidt	HS ESL Teacher
Cianna Kruckenberg	MS English & ESL	Heather Rynearson	Early Childhood/4-Yr-Old Kind
John Ganey	MS Science	Tori Hush	Floating Substitute
Tracy Grant	Floating Substitute	Destiny Falkenham	Elementary Music
Emma Veitch	Occupational Therapy	Dale Thoreson	5-8 Guidance
Martin Kral	MS Science	Sheila Feider	Psychologist

Instructional Aides

Shonitt Angers	Jenny Ahorner	Tina Avila	Susan Conley
Jan Ellerman	Barb Erdman	Anela Garcia	Rene Garza
Shawn Hebl	Maria Heredia	Cyndy Karls	Melanie Degler
Jamie Merfeld	Kim Noonan	Elida Peralta	Larissa Schumann
Jared Brown	Ken Wegner	Jessica Wredberg	Elise Weihert
Chris Radloff	Brianna Mott	Christine Riege	Christine Steensen

Brian C. Henning, District Administrator

Beth KarnickAdministrative Assistant
Cory Calvert..... Network Administrator
Luke StayerDistrict Network Technician
Todd Forman..... Network Assistant
Sarah Borchert⁽¹⁾ 55% School Nurse
Deisy Estrada Family and Community Engagement Coordinator

Susan Gould, Business Manager

Carleen Benninger and Lauren Burton..... Payroll and Benefits Specialist/Accounts Payable
Kathy Tarnowski..... Food Service Secretary
Janessa Henning.....Pool & Fitness Center Director

Shawn Bartelt, High School Principal

Thurston Schuster/Lynn Dose.....7-12 Athletic Directors
Laurie Billingsley.....High School/9-12 Activities Director Secretary
Kathy Tarnowski.....High School/Activity Accounts Secretary

Holli Viken, PreK-4 Principal

Christine Ziemann, 5-8 Principal, Curriculum Director

Sarah Deppe PK-8 Secretary
Edith Mejia..... PK-8 Secretary
Elida Peralta.....PK-8 Translations

Michele Armentrout, Director of Pupil Services

Kerri Yenor Pupil Services Secretary
Mckinze Salomacki, Emily Marty.....Speech Therapy
Emma Veitch.....Occupational Therapy
Brenda KlingamanPhysical Therapy Assistant ⁽¹⁾
Kathryn Kraft.....Physical Therapist ⁽¹⁾
Deb Bilau..... Vision ⁽¹⁾
Diane Contreras.....Audiologist ⁽¹⁾
Nancy Keith..... Deaf and Hard of Hearing ⁽¹⁾
Charmaine Martin.....Orientation and Mobility ⁽¹⁾

Tammy Renforth, Building and Grounds Director/Safety Coordinator

(Building and Grounds Department)

Juan Garcia, Duane Olson, Randy Retzlaff, Robert Schulenburg, James Schultz, Kurt Kelsey
Christine Riege and Tia Elliott Custodians
Roger Hovde Maintenance/Custodian

Food Service

Helen McNichol, Linda Bengsch, Jill Luebke, Linda Sturgill, Pat Schulenburg, Christine Riege, and
Christine Steensen

Transportation Contractor

Kobussen Bus LTD..... Brinda Thompson Contract Manager, Waterloo Operations
Contracted employee (1)

