

# Waterloo School District



**SEPTEMBER 25, 2023**

**BUDGET HEARING – 6:00 P.M.**

**ANNUAL MEETING – 6:30 P.M.**

**WATERLOO COMMUNITY ROOM**

**813 NORTH MONROE STREET**

**WATERLOO, WISCONSIN**

**BOARD OF EDUCATION:**

Matt Schneider, President  
Charlie Crave, Vice President  
Susan Quamme, Treasurer  
Sara Cummings, Clerk

Jim Setz, Director  
Bill Farrey, Director  
Chad Yerges, Director



September 25, 2023

*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 26, 2022 Annual Meeting, the electorate voted to hold the 2023 Annual Meeting on September 25, 2023. 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 25, 2023

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 – Sara Cummings, 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 may serve in this capacity if nominated and agrees to accept
  - C. Adoption of Agenda
  - D. Presentation/Adoption of 2022 Annual Meeting Minutes – Sara Cummings, Board Clerk (The reading of the minutes may be omitted if the electorate so desires.)
  - E. Presentation/Adoption of the Clerk's Report – Sara Cummings, Board Clerk (The reading of the Clerk's Report may be omitted if the electorate so desires.)
  - F. Presentation/Adoption of Treasurer's Report – Susan Quamme, 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 25, 2023, at 6:30 p.m. The budget hearing will precede the Annual Meeting at 6:00 p.m.

Dated this 1st day of September 2023.

Sara Cummings, 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**

	<b><u>2022-2023</u></b>
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:

	<b><u>Recommended</u></b>
General Fund expenditures in the amount of	<b>\$3,588,426.00</b>
Debt Service in the amount of	<b>\$1,148,407.00</b>
Non-Referendum Debt in the amount of	<b>\$ 0.00</b>
Community Services in the amount of	<b><u>\$ 200,000.00</u></b>
<b>TOTAL</b>	<b>\$4,936,833.00</b>

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 23, 2024.

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 26, 2022**

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 26, 2022.

The Annual Meeting of the Waterloo School District Waterloo, et al, was called to order at 6:30 p.m. by President Schneider 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: Setz, Schneider, Cummings, Crave, Stangler and Cummings. Lewandowski 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 Gene Kegler, 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 Matt Schneider, seconded by Suzi Gould, to adopt the meeting agenda as posted. Motion carried on a voice vote.

Motion by Matt Schneider, seconded by Sara Cummings, to dispense with the reading of the minutes of the September 27, 2021 Annual Meeting. Motion carried on a voice vote.

Motion by Sara Cummings, seconded by Gene Kegler, to adopt the minutes of the September 27, 2021 Annual Meeting. Motion carried on a voice vote.

Motion by Jim Setz, seconded by Karen Stangler, to dispense with the reading of the Clerk's Report. Motion carried on a voice vote.

Motion by Matt Schneider, seconded by Sara Cummings, to adopt the Clerk's Report. Motion carried on a voice vote.

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

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

Motion by Nancy Thompson, seconded by Gene Kegler, 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 Cory Calvert, seconded by Matt Schneider, 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 Sara Cummings, 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 Karen Stangler, seconded by Jim Setz, 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 Cory Calvert, seconded by Karen Stangler, 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 \$2,663,047.00; Debt Service in the amount of \$1,146,057.00; Non-Referendum Debt in the amount of \$0.00; and Community Services in the amount of \$200,000.00; totaling \$3,979,104.00. Motion carried on a voice vote.

Motion by Susan Quamme, seconded by Sara Cummings, 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 Sara Cummings, 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 25, 2023, 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 Matt Schneider, seconded by Sara Cummings, to adjourn. Motion carried on a voice vote at 6:43 p.m.

## FUND DEFINITIONS

#	FUND TITLE	DEFINITION
10	<b>General</b>	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	<b>Special Projects</b>	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	<b>Debt Service</b>	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	<b>Capital Projects</b>	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	<b>Food Service</b>	Used to account for all activities related to student food service programs operated by the District.
60	<b>Custodial</b>	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	<b>Private Purpose Trust</b>	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	<b>Community Service</b>	Used to account for programs that serve members of the community, such as the community pool, fitness center and tennis courts.
90	<b>Cooperative Program</b>	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).

<b>BUDGET ADOPTION 2023-2024</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	2,822,332.53	3,560,895.56	2,633,782.58
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	0	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	3,560,895.56	0	0
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,560,895.56</b>	<b>2,633,782.58</b>	<b>2,583,577.95</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0	0	0
<b>Local Sources</b>	<b>3,164,407.32</b>	<b>2,871,974.85</b>	<b>3,599,046.00</b>
210 Taxes			
240 Payments for Services	0	0	0
260 Non-Capital Sales	8,349.19	4,867.61	4,660.00
270 School Activity Income	114,107.78	67,506.57	67,993.00
280 Interest on Investments	6,144.55	6,855.41	6,800.00
290 Other Revenue, Local Sources	108,019.48	108,624.59	104,900.00
<b>Subtotal Local Sources</b>	<b>3,401,028.32</b>	<b>3,059,829.03</b>	<b>3,783,399.00</b>
<b>Other School Districts Within Wisconsin</b>	<b>8,571.24</b>	<b>14,072.00</b>	<b>8,127.00</b>
310 Transit of Aids			
340 Payments for Services	463,271.00	613,546.00	605,000.00
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>471,842.24</b>	<b>627,618.00</b>	<b>613,127.00</b>
<b>Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>	<b>0</b>	<b>399.22</b>	<b>13,837.30</b>
510 Transit of Aids			
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	550	0	0
<b>Subtotal Intermediate Sources</b>	<b>550</b>	<b>399.22</b>	<b>13,837.30</b>

<b>State Sources</b>			
610 State Aid -- Categorical	72,919.24	82,666.63	88,541.00
620 State Aid -- General	5,650,648.00	5,831,705.00	5,901,117.00
630 DPI Special Project Grants	19,010.46	91,979.50	23,808.00
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	0	0	0
660 Other State Revenue Through Local Units	27,694.74	24,889.76	0
690 Other Revenue	723,797.13	733,918.29	667,456.00
<b>Subtotal State Sources</b>	<b>6,494,069.57</b>	<b>6,765,159.18</b>	<b>6,680,922.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	315,874.74	422,018.82	528,445.00
750 IASA Grants	145,806.00	129,783.58	236,598.00
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	127,892.00	115,004.11	0
790 Other Federal Revenue - Direct	0	0	0
<b>Subtotal Federal Sources</b>	<b>589,572.74</b>	<b>666,806.51</b>	<b>765,043.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	675	48,500.00	0
870 Long-Term Obligations	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>675</b>	<b>48,500.00</b>	<b>0</b>
<b>Other Revenues</b>			
960 Adjustments	11,013.24	0	0
970 Refund of Disbursement	25,372.31	30,638.26	0
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	2,719.12	24.2	0
<b>Subtotal Other Revenues</b>	<b>39,104.67</b>	<b>30,662.46</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>10,996,842.54</b>	<b>11,198,974.40</b>	<b>11,856,328.30</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	1,728,948.65	1,886,874.96	1,556,624.83
120 000 Regular Curriculum	2,039,044.08	2,426,601.45	2,874,826.84
130 000 Vocational Curriculum	312,076.36	269,327.56	265,646.18
140 000 Physical Curriculum	323,002.90	304,891.93	330,205.80
160 000 Co-Curricular Activities	277,066.61	303,550.65	285,519.00
170 000 Other Special Needs	34,727.54	37,569.50	1,750.00
<b>Subtotal Instruction</b>	<b>4,714,866.14</b>	<b>5,228,816.05</b>	<b>5,314,572.65</b>
<b>Support Sources</b>			
210 000 Pupil Services	407,455.34	392,212.72	443,903.93
220 000 Instructional Staff Services	403,486.10	431,371.09	426,109.16

230 000 General Administration	350,748.80	337,632.19	345,540.90
240 000 School Building Administration	656,085.30	600,171.33	689,104.50
250 000 Business Administration	1,641,215.93	2,672,857.06	2,266,303.65
260 000 Central Services	52,341.13	83,419.26	60,050.00
270 000 Insurance & Judgments	101,077.45	100,841.00	101,204.00
280 000 Debt Services	0	4,725.00	2,363.00
290 000 Other Support Services	223,081.85	248,165.86	154,403.80
<b>Subtotal Support Sources</b>	<b>3,835,491.90</b>	<b>4,871,395.51</b>	<b>4,488,982.94</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	641,703.80	923,890.56	996,557.34
430 000 Instructional Service Payments	1,055,631.14	1,101,985.26	1,106,420.00
450 000 Post-Secondary Scholarship Expenditures	0	0	0
490 000 Other Non-Program Transactions	10,586.53	0	0
<b>Subtotal Non-Program Transactions</b>	<b>1,707,921.47</b>	<b>2,025,875.82</b>	<b>2,102,977.34</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>10,258,279.51</b>	<b>12,126,087.38</b>	<b>11,906,532.93</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	206,785.68	202,170.43	186,165.40
<b>900 000 Ending Fund Balance</b>	<b>202,170.43</b>	<b>186,165.40</b>	<b>177,390.40</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>155,358.90</b>	<b>160,223.52</b>	<b>158,975.00</b>
100 000 Instruction	49,624.15	68,428.55	59,950.00
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	110,350.00	107,800.00	107,800.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>159,974.15</b>	<b>176,228.55</b>	<b>167,750.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0	0	0
<b>900 000 Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	641,703.80	923,890.56	996,557.34
<b>Local Sources</b>			
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	917.53	0	0
<b>Subtotal Local Sources</b>	<b>917.53</b>	<b>0</b>	<b>0</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0	0	0
340 Payments for Services	90,000.00	0	0
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0

<b>Subtotal Other School Districts within Wisconsin</b>	<b>90,000.00</b>	<b>0</b>	<b>0</b>
<b>Other School Districts Outside Wisconsin</b>	0	0	0
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>	37,841.45	13,598.79	13,000.00
510 Transit of Aids			
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
<b>Subtotal Intermediate Sources</b>	<b>37,841.45</b>	<b>13,598.79</b>	<b>13,000.00</b>
<b>State Sources</b>	309,080.00	335,723.01	410,005.00
610 State Aid -- Categorical			
620 State Aid -- General	0	0	0
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	4,782.13	0	0
<b>Subtotal State Sources</b>	<b>313,862.13</b>	<b>335,723.01</b>	<b>410,005.00</b>
<b>Federal Sources</b>	0	0	0
710 Federal Aid - Categorical			
730 DPI Special Project Grants	315,755.14	216,580.66	242,527.00
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	69,020.63	48,208.08	48,000.00
790 Other Federal Revenue - Direct	0	0	0
<b>Subtotal Federal Sources</b>	<b>384,775.77</b>	<b>264,788.74</b>	<b>290,527.00</b>
<b>Other Financing Sources</b>		0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>	0	0	0
960 Adjustments			
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	0	0
<b>Subtotal Other Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,469,100.68</b>	<b>1,538,001.10</b>	<b>1,710,089.34</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>	0	0	0
110 000 Undifferentiated Curriculum			



120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	0	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	1,001,302.53	1,080,978.19	1,229,452.77
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
<b>Subtotal Instruction</b>	<b>1,001,302.53</b>	<b>1,080,978.19</b>	<b>1,229,452.77</b>
<b>Support Sources</b>			
210 000 Pupil Services	221,287.97	172,838.44	207,772.18
220 000 Instructional Staff Services	128,040.04	196,856.87	131,224.39
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	77,876.86	61,739.60	67,421.00
260 000 Central Services	200	225	225
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	1,459.28	0	0
<b>Subtotal Support Sources</b>	<b>428,864.15</b>	<b>431,659.91</b>	<b>406,642.57</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	38,934.00	25,363.00	73,994.00
490 000 Other Non-Program Transactions	0	0	0
<b>Subtotal Non-Program Transactions</b>	<b>38,934.00</b>	<b>25,363.00</b>	<b>73,994.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,469,100.68</b>	<b>1,538,001.10</b>	<b>1,710,089.34</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	329,189.05	247,558.08	247,942.41
<b>900 000 ENDING FUND BALANCES</b>	<b>247,558.08</b>	<b>247,942.41</b>	<b>248,327.41</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,066,500.29</b>	<b>1,146,515.59</b>	<b>1,148,867.00</b>
281 000 Long-Term Capital Debt	1,148,131.26	1,146,131.26	1,148,482.00
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,148,131.26</b>	<b>1,146,131.26</b>	<b>1,148,482.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	85,345.47	0.26	0

<b>900 000 Ending Fund Balance</b>	<b>0.26</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	152.33	<b>0</b>	<b>0</b>
100 000 Instructional Services	0	0	0
200 000 Support Services	85,497.54	0	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0.26	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>85,497.54</b>	<b>0.26</b>	<b>0</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	19,437.67	226,789.38	307,708.47
<b>900 000 ENDING FUND BALANCE</b>	<b>226,789.38</b>	<b>307,708.47</b>	<b>365,258.23</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	564,800.64	<b>516,211.97</b>	<b>513,380.00</b>
200 000 Support Services	357,448.93	435,292.88	455,830.24
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>357,448.93</b>	<b>435,292.88</b>	<b>455,830.24</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	119,215.83	285,040.74	422,774.10
<b>900 000 ENDING FUND BALANCE</b>	<b>285,040.74</b>	<b>422,774.10</b>	<b>447,165.50</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	343,912.22	<b>280,785.17</b>	<b>279,750.00</b>
200 000 Support Services	0	0	0
300 000 Community Services	178,087.31	142,126.81	254,433.60
400 000 Non-Program Transactions	0	925	925
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>178,087.31</b>	<b>143,051.81</b>	<b>255,358.60</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
General Fund	3,151,643.00	2,861,348.00	3,588,426.00
Referendum Debt Service Fund	1,065,840.00	1,146,057.00	1,148,407.00
Non-Referendum Debt Service Fund	0	0	0
Capital Expansion Fund	0	0	0
Community Service Fund	271,216.00	200,000.00	200,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>4,488,699.00</b>	<b>4,207,405.00</b>	<b>4,936,833.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-6.27%</b>	<b>17.34%</b>

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

## Treasurer’s Report

	<b>FUND BALANCE</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>FUND BALANCE</b>
<b>FUND</b>	<b>6/30/2022</b>	<b>REVENUE</b>	<b>EXPENSES</b>	<b>6/30/2023</b>
FUND 10–GENERAL	3,560,895.56	11,198,974.40	12,126,087.38	2,633,782.58
FUNDS 21 & 27 - SPECIAL PROJECTS	202,170.43	1,698,224.62	1,714,229.65	186,165.40
FUNDS 38 & 39- DEBT SERVICES	247,558.08	1,146,515.59	1,146,131.26	247,942.41
FUND 49–CAPITAL PROJECTS	0.26	0.00	0.26	0.00
FUND 50 - FOOD SERVICE	226,789.38	516,211.97	435,292.88	307,708.47
FUND 80 - COMMUNITY SERVICE	285,040.74	280,785.17	143,051.81	422,774.10

### 2023-2024 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 28, 2023, 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.

<b>2023-2024 Revenue Limit Calculation</b>
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<b>\$8,118,258</b>	<b>1.</b>	<b>2023-2024 Base Funds - Prior Year Controlled Revenue</b>		
			\$5,831,705	General/Equalized Aid
			\$3,219	Computer Aid
			\$16,820	Aid for Exempt Personal Property
			\$2,861,348	Certified Fund 10 Tax Levy
			\$594,834	<u>Less: Levy for Non-Recurring Exemptions</u>
			\$8,118,258	Equals: 2023-2024 Base Funds
<b>785</b>	<b>2.</b>	<b>Base Membership</b>		
<b>\$10,341.73</b>	<b>3.</b>	<b>2023-2024 Base Per Member</b>		
				<i>(Divide line #1 by line #2)</i>
<b>\$658.27</b>	<b>4.</b>	<b>2023-2024 Per Member Increase</b>		
<b>\$11,000.00</b>	<b>5.</b>	<b>2023-2024 Maximum Base Per Member</b>		
<b>776</b>	<b>6.</b>	<b>Current Membership Multiplier</b>		
<b>\$8,536,000.00</b>	<b>7.</b>	<b>2023-2024 Revenue Limit for Funds 10-38-41</b>		
				<i>(Multiply line #5 by line #6)</i>
<b>\$0.00</b>	<b>8.</b>	<b>Hold Harmless</b>		
<b>\$0.00</b>	<b>9.</b>	<b>Transfer of Service Exemption</b>		
<b>\$590,000.00</b>	<b>10.</b>	<b>Referendum to Exceed Revenue Limit</b>		
<b>\$99,000.00</b>	<b>11.</b>	<b>Declining Enrollment Exemption</b>		
<b>\$284,582.00</b>	<b>12.</b>	<b>Adjustments Private School Voucher Deduction</b>		
<b>\$9,509,582.00</b>	<b>13.</b>	<b>2023-2024 Revenue Limit with Exemptions</b>		
<b>\$5,901,117.00</b>	<b>14.</b>	<b>2023-2024 General/Equalized Aid Estimate</b>		
<b>\$3,588,426.00</b>	<b>15.</b>	<b>2023-2024 Allowable Limited Revenue</b>		
<b>\$3,588,426.00</b>	<b>16.</b>	<b>2023-2024 Total Limited Revenue to be used Funds 10-38-41</b>		
<b>\$1,148,407.00</b>	<b>17.</b>	<b>2023-2024 Fund-39 Tax Levy (Referendum Approved)</b>		
<b>\$200,000.00</b>	<b>18.</b>	<b>2023-2024 Fund-80 Tax Levy</b>		
<b>\$0.00</b>	<b>19.</b>	<b>2023-2024 Prior Year Levy Chargeback</b>		
<b>\$4,936,833.00</b>	<b>20.</b>	<b>2023-2024 Total Tax Levy–All Funds</b>		<i>(Add lines #16, #17, #18 and #19)</i>

The proposed 2023-2024 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 2022-2023 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	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
		September	January	September	January	September	January	September	January	September	January	September	January	September	January
<b>ELEMENTARY SCHOOL</b>															
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	3	3	3	4	3	3	3	3	5	7	3	3	1	2
4 Year Old ECH	0.5	3	4	0	0	0	0	0	0	0	0	0	0	0	0
Kindergarten -4 yr	0.5	1	1	0	0	0	0	0	0	0	0	0	0	0	0
Kindergarten -4 yr	0.6	47	51	62	58	48	49	29	26	36	39	48	45	39	40
Full Day Kindergarten -5 yr	1	52	50	49	47	60	55	56	55	29	30	46	46	49	50
Grade 1-4	1	229	219	221	216	201	204	197	200	215	209	180	185	201	198
<b>Pre K-4 Total</b>		<b>335</b>	<b>328</b>	<b>335</b>	<b>325</b>	<b>312</b>	<b>311</b>	<b>285</b>	<b>284</b>	<b>285</b>	<b>285</b>	<b>277</b>	<b>279</b>	<b>290</b>	<b>290</b>
<b>INTERMEDIATE SCHOOL</b>															
<b>5-6 Total</b>		<b>133</b>	<b>127</b>	<b>122</b>	<b>122</b>	<b>125</b>	<b>121</b>	<b>124</b>	<b>124</b>	<b>108</b>	<b>108</b>	<b>101</b>	<b>97</b>	<b>103</b>	<b>102</b>
<b>MIDDLE SCHOOL</b>															
<b>7-8 Total</b>		<b>112</b>	<b>105</b>	<b>129</b>	<b>128</b>	<b>144</b>	<b>140</b>	<b>138</b>	<b>137</b>	<b>125</b>	<b>124</b>	<b>135</b>	<b>128</b>	<b>116</b>	<b>110</b>
<b>SENIOR HIGH SCHOOL</b>															
<b>9-12 Total</b>		<b>289</b>	<b>279</b>	<b>268</b>	<b>267</b>	<b>268</b>	<b>264</b>	<b>272</b>	<b>263</b>	<b>294</b>	<b>290</b>	<b>290</b>	<b>288</b>	<b>272</b>	<b>267</b>
<b>Total Pre K-12 FTE ADJ Enrollment (Jan/Sept)</b>		<b>847</b>	<b>816</b>	<b>828</b>	<b>817</b>	<b>829</b>	<b>815</b>	<b>806</b>	<b>796</b>	<b>796</b>	<b>812</b>	<b>803</b>	<b>792</b>	<b>781</b>	<b>769</b>
<b>AVG FTE Membership (Jan/Sept)</b>		<b>831</b>	<b>822</b>	<b>822</b>	<b>801</b>	<b>804</b>	<b>798</b>	<b>775</b>							
<b>FTE Summer School Enrollment</b>		<b>33</b>	<b>30</b>	<b>30</b>	<b>15</b>	<b>1</b>	<b>16</b>	<b>15</b>							

### 2023-2024 General Fund Expenditure Budget

The proposed 2023-2024 General Fund Expenditure Budget is \$11,906,532.93. The proposed budget represents a \$219,554.45 or 1.81% decrease over actual 2022-2023 General Fund Expenditures. Actual 2022-2023 expenditures are compared to the proposed 2023-2024 Expenditure Budget in the chart below:

	Actual Expenses 2022-2023	Proposed Expenses 2023-2024	Percent of Budget	Dollar Change	Percent Change
SALARIES	5,051,369.68	5,236,064.12	43.98%	184,694.44	3.66%
EMPLOYEE BENEFITS	1,927,821.71	1,991,828.04	16.73%	64,006.33	3.32%
PURCHASED SERVICES	3,165,369.29	2,598,302.50	21.82%	(567,066.79)	-17.91%
NON-CAPITAL OBJECTS	629,179.83	554,527.13	4.66%	(74,652.70)	-11.87%
CAPITAL OBJECTS	290,589.98	390,017.00	3.28%	99,427.02	34.22%
DEBT RETIREMENT	4,725.00	2,363.00	0.02%	(2,362.00)	-49.99%
INSURANCE & JUDGMENTS	100,841.00	101,204.00	0.85%	363.00	0.36%
OPERATING TRANSFERS - OUT	923,890.56	996,557.34	8.37%	72,666.78	7.87%
DUES AND FEES	32,300.33	35,669.80	0.30%	3,369.47	10.43%
	<u>12,126,087.38</u>	<u>11,906,532.93</u>	<u>100.00%</u>	<u>(219,554.45)</u>	-1.81%

**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 43.98 percent of the total 2023-2024 budget and is \$184,694.44 or 3.66% percent higher than the actual salary and wage expenditures in 2022-2023.

**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 16.73 percent of the total 2023-2024 budget. This figure is \$64,006.33 or 3.32 percent higher than the actual 2022-2023 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 80% 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, health insurance by 2%. Social security, disability insurance and contributions to the Wisconsin Retirement System are driven by employee wages. The Wisconsin Retirement System contribution rates increased from 13.6% for the calendar year of 2023 to 13.8% for 2024 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 21.82 percent of the total 2023-2024 budget. This expenditure category will be \$567,066.79 or 17.91 percent lower than actual 2022-2023 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 4.66 percent of the total 2023-2024 budget. It is \$74,652.70 or 11.87 percent lower than actual 2022-2023 non-capital object expenditures.

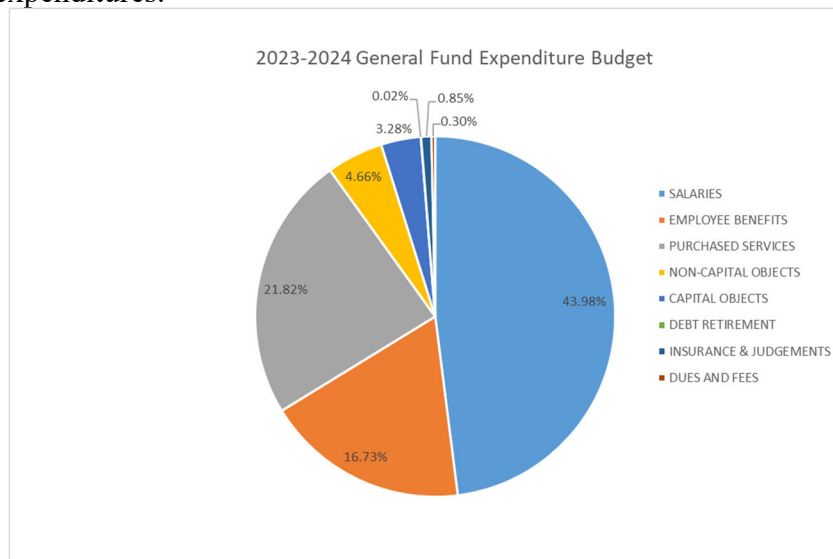
**CAPITAL OBJECTS:** This budget category includes all equipment that individually costs more than \$5,000 and will consume 3.28 percent of the total 2023-2024 budget. It is \$99,427.02 or 34.22 percent more than the actual 2022-2023 capital object expenditures.

**DEBT RETIREMENT:** This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.02 percent of the total 2023-2024 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 0.85 percent of the total budget in 2023-2024 and is \$363.00 or 0.36 percent higher than the actual 2022-2023 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 8.37 percent of the total budget in 2023-2024 and is \$72,666.78 or 7.87 percent higher than actual 2022-2023 expenditures.

**DUES AND FEES:** This budget category includes dues, fees and membership fees and will consume 0.30 percent of the total 2023-2024 budget. It is \$3,369.47 or 10.43 percent higher than the actual 2022-2023 dues and fees expenditures.



**2023-2024 General Fund Revenue Budget**

The proposed 2023-2024 General Fund Revenue Budget is \$11,856,328.30. The proposed revenue budget shows an increase of \$657,353.90 or 5.87 percent from prior year actual revenue. The chart below compares actual 2022-2023 revenues to anticipated 2023-2024 revenues:

	Unaudited Revenue 2022-2023	Proposed Revenue 2023-2024	Percent of Budget	Dollar Change	Percent Change
<b>LOCAL SOURCES</b>	3,059,829.03	3,783,399.00	31.91%	723,569.97	23.65%
<b>INTERDISTRICT PYMTS WITHIN WI</b>	627,618.00	613,127.00	5.17%	-14,491.00	-2.31%
<b>INTERMEDIATE SOURCES</b>	399.22	13,837.30	0.12%	13,438.08	0.00%
<b>STATE SOURCES</b>	6,765,159.18	6,680,922.00	56.35%	-84,237.18	-1.25%
<b>FEDERAL SOURCES</b>	666,806.51	765,043.00	6.45%	98,236.49	14.73%
<b>ALL OTHER REVENUES</b>	<u>79,162.46</u>	<u>0.00</u>	0.00%	-79,162.46	100.00%
<b>TOTAL</b>	<u>11,198,974.40</u>	<u>11,856,328.30</u>	<u>100.00%</u>	<u>\$657,353.90</u>	<u>5.87%</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 31.91 percent of the general fund revenue in 2023-2024, which is an increase of \$723,569.97 or 23.65 percent.

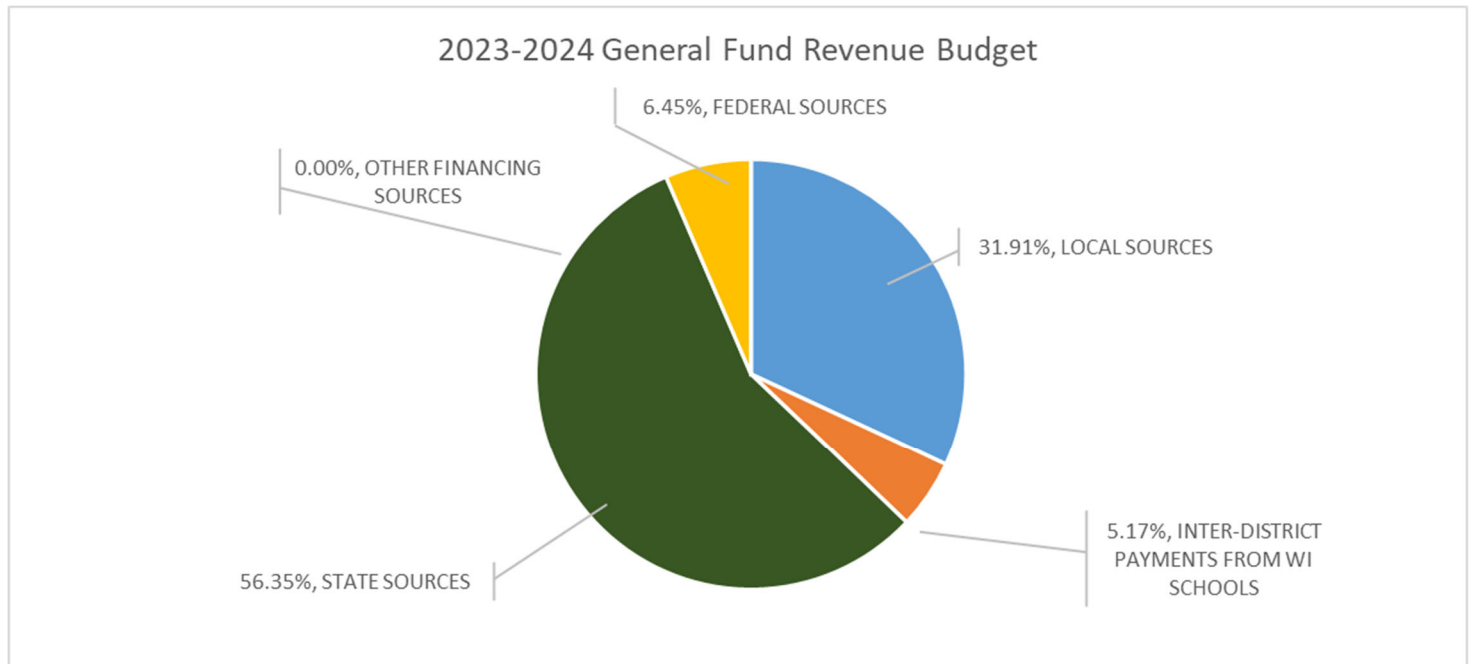
**INTER-DISTRICT PAYMENTS FROM WISCONSIN SCHOOLS:** This revenue source includes transfer of open enrollment aid and the transfer of grant monies from consortium grants that have another district serving as the fiscal agent for the grant. It will provide 5.17 percent or \$613,217 of the total 2023-2024 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 0.12% or \$13,837.30 of the total 2023-2024 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 56.35 percent of the total 2023-2024 general fund revenue, which is a decrease of \$84,237.18 or 1.25 percent.

**FEDERAL SOURCES:** This revenue source includes numerous federal competitive and entitlement grants. This revenue category will provide \$765,043.00 or 6.45 percent of the total 2023-2024 general fund revenue, an increase of \$98,236.49 or 14.73 percent.

**OTHER REVENUES:** This revenue source includes refunds of disbursements and adjustments from prior years and E-Rate funds. This revenue category will provide \$0.00, which is 0.00 percent of the total 2023-2024 general fund revenue and represents an expected decrease from the 2022-2023 total of \$79,162.46.





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 six years and the projection for 2023-2024.

<b>General Fund Revenue</b>	<b>Actual 2017-2018</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Budget 2023-2024</b>
Equalization Aid	\$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%	\$5,831,705 52.07%	\$5,901,117 49.77%
Property Taxes	\$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%	\$2,861,348 25.55%	\$3,588,426 30.27%
Total General Fund Revenue	\$10,025,185	\$10,341,692	\$10,153,777	\$10,091,290	\$10,946,553	11,198,974	\$11,856,328

### Proposed 2023 – 2024 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, 22-23, and \$325 estimated for 2023-2024 and low ceiling revenue increase of \$333.27. 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, \$581,728 in 2022-2023 and \$569,856 has been estimated for 2023-2024. Per-Pupil Aid does not affect equalization aid, which has been estimated to increase \$69,412 for the fiscal year 2023-2024.

The 2023-2024 Debt Service (39) Fund tax levy will be \$1,148,407. 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.

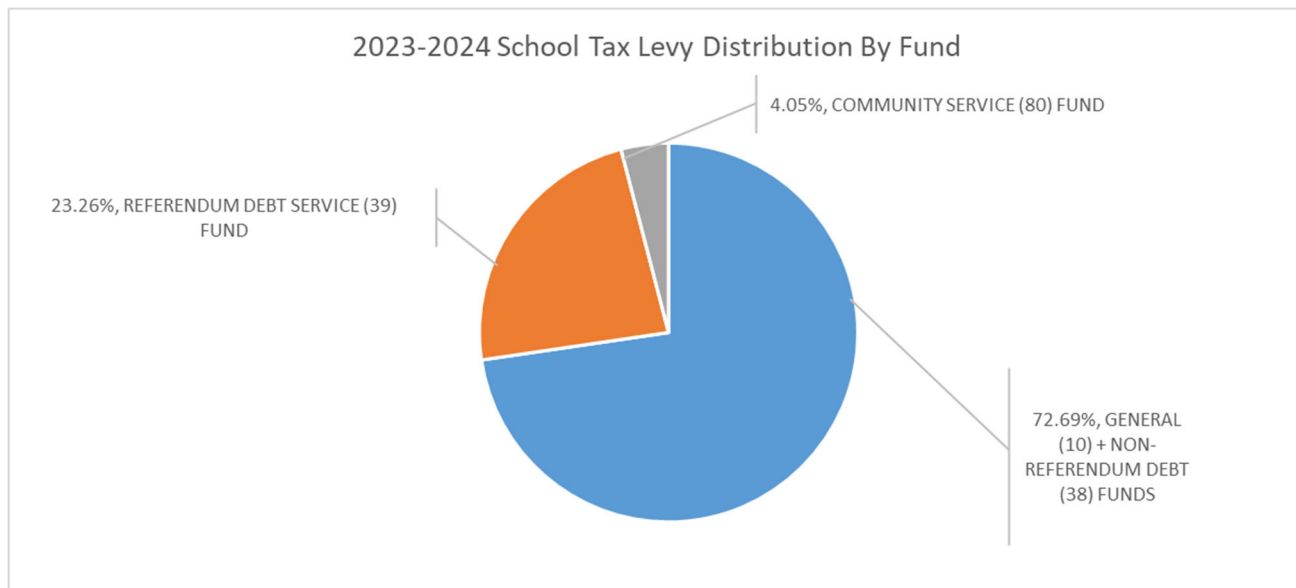
The 2023-2024 Community Service (80) Fund tax levy is currently at \$200,000, which is reflective of the anticipated expenditures planned for the operation of the community portion of the fitness center and community pool, as well as a community recreational program that is being considered.

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 2023-2024 tax levy, 72.69 percent will be collected for the General (10) Fund, 23.26 percent will be collected for Referendum Debt Service (39) Fund and 4.05 percent for the Community Service (80) Fund.

The following charts compare the proposed 2023-2024 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 2023-2024.

**2023 – 2024 School Tax Levy Distribution Chart**

<u>Fund</u>	Actual	Actual	Proposed	Change	Change
	<u>2021-20022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>Dollar</u>	<u>Percent</u>
10 – General	\$3,151,643.00	\$2,861,348.00	\$3,588,426.00	\$727,078.00	20.26%
30 – Debt Service	1,065,840	1,146,057	1,148,407	\$2,350.00	0.20%
80 – Community Service	271,216	200,000	200,000	\$0.00	0.00%
<u>Chargeback</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total School Tax Levy	<u>\$4,488,699.00</u>	<u>\$4,207,405.00</u>	<u>\$4,936,833.00</u>	<u>\$729,428.00</u>	14.78%
Mill Rate	\$8.86	\$7.14	\$8.13	\$0.99	12.18%



## 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 3% increase to property valuation to calculate the proposed mill rate for 2023-2024. This increase yields a 2023-2024 mill rate of 8.13 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 2022-2023 was \$7.68 per \$1,000 of equalized value. The data depicted in the chart below was taken from a Department of Public Instruction web site.

District	2022-2023 Mill Rate	2021-2022 Mill Rate	2020-2021 Mill Rate	2019-2020 Mill Rate
CAMBRIDGE	8.88	9.12	9.38	10.23
COLUMBUS	8.30	9.64	10.1	8.7
DEERFIELD	9.29	10.35	10.55	11
DODGELAND	6.77	9.33	10.47	9.65
JOHNSON CREEK	11.58	11.59	11.58	11.37
LAKE MILLS	7.60	8.41	8.42	9.33
MARSHALL	10.19	8.14	10.47	10.6
<b>WATERLOO</b>	<b>7.14</b>	<b>8.86</b>	<b>9.75</b>	<b>10.35</b>
STATE AVG	7.68	8.64	9.22	9.37

### Projected Growth – Equalized Value

County	Municipality	2020-2021	2021-2022	2022-2023	% of District	2023-2024
	T. York	17,649,380.00	18,862,834.00	22,168,747.00	3.72%	
	T. Elba	2,945,718.00	3,040,029.00	3,471,813.00	0.60%	
	T. Lowell	24,944,760.00	26,959,171.00	31,931,008.00	5.32%	Projected
	T. Portland	110,888,622.00	118,448,585.00	133,158,266.00	23.38%	3.00%
	T. Shields	1,423,729.00	1,513,486.00	1,691,110.00	0.30%	Increase
	C. Waterloo	236,117,000.00	256,338,000.00	305,362,800.00	50.60%	In Value
	T. Milford	2,306,067.00	2,404,335.00	2,875,356.00	0.47%	
	T. Waterloo	69,305,524.00	78,989,518.00	88,406,232.00	15.59%	
	<b>District Value</b>	<b>465,580,800</b>	<b>506,555,958</b>	<b>589,065,332</b>	<b>100%</b>	<b>606,737,291</b>

## History of Waterloo School District Equalized Value and Mill Rate

	Fall 2000	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007
Total Levy	\$ 708,276	\$ 880,374	\$ 838,831	\$ 836,807	\$ 1,109,080	\$ 1,017,383	\$ 871,590	\$ 1,338,775
Total Equalized Value	\$ 63,363,985	\$ 71,827,818	\$ 72,433,582	\$ 80,818,818	\$ 85,454,511	\$ 88,083,532	\$ 93,057,109	\$ 100,986,256
Equalized Rate	\$ 11.18	\$ 12.26	\$ 11.58	\$ 10.35	\$ 12.98	\$ 11.55	\$ 9.37	\$ 13.26
K-12 Average	\$ 10.43	\$ 10.04	\$ 9.73	\$ 9.56	\$ 9.46	\$ 8.63	\$ 8.31	\$ 8.45
	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Total Levy	\$ 1,229,787	\$ 1,187,980	\$ 1,359,069	\$ 3,917,969	\$ 3,783,664	\$ 3,903,208	\$ 3,859,537	\$ 4,007,284
Total Equalized Value	\$ 104,434,675	\$ 101,839,086	\$ 98,926,222	\$ 376,762,310	\$ 380,696,309	\$ 362,444,353	\$ 367,400,057	\$ 380,227,062
Equalized Rate	\$ 11.78	\$ 11.67	\$ 13.74	\$ 10.40	\$ 9.94	\$ 10.77	\$ 10.50	\$ 10.54
K-12 Average	\$ 8.61	\$ 9.18	\$ 9.80	\$ 9.88	\$ 10.21	\$ 10.37	\$ 10.26	\$ 10.25
	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
Total Levy	\$ 3,744,891	\$ 3,827,538	\$ 4,149,985	\$ 4,604,767	\$ 4,538,584	\$ 4,488,699	\$ 4,207,405	
Total Equalized Value	\$ 396,364,093	\$ 398,059,970	\$ 416,954,620	\$ 444,809,367	\$ 465,580,800	\$ 506,555,958	\$ 589,065,332	
Equalized Rate	\$ 9.45	\$ 9.62	\$ 9.95	\$ 10.35	\$ 9.75	\$ 8.86	\$ 7.14	
K-12 Average	\$ 9.97	\$ 9.79	\$ 9.46	\$ 9.37	\$ 9.22	\$ 8.64	\$ 7.68	

### 2022-2023 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 75.25 percent of its 2022-2023 tax levy at the conclusion of its fiscal year on June 30, 2023.

Municipality		2022-2023 Tax Levy	Paid by 6/30/23	Balance Due as of 6/30/23
Dane	T. York	158,340.50	118,691.73	39,648.77
Dodge	T. Elba	24,797.46	18,304.39	6,493.07
Dodge	T. Lowell	228,067.54	165,867.42	62,200.12
Dodge	T. Portland	951,084.24	665,935.71	285,148.53
Dodge	T. Shields	12,078.77	8,575.95	3,502.82
		1,216,028.01	858,683.47	357,344.54
Jefferson C. Waterloo		2,181,056.84	1,693,420.86	487,635.98
Jefferson T. Milford		20,537.26	14,917.14	5,620.12
Jefferson T. Waterloo		631,442.39	480,399.84	151,042.55
		2,833,036.49	2,188,737.84	644,298.65
		4,207,405.00	3,166,113.04	1,041,291.96
			75.25%	24.75%

## 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 anticipate that it will complete the process for a line-of-credit for the 2023-2024 fiscal year.

<b>Waterloo School District – Fund 39 Summary of Indebtedness</b>
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<b>Purpose/Project</b>	<b>2001 Addition</b>	<b>2008 Addition</b>	<b>2019 Project 1</b>	<b>2019 Project 2</b>
<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 &amp; 10-01</u>	<u>04-01 &amp; 10-01</u>	<u>03-01 &amp; 09-01</u>	<u>03-01 &amp; 09-01</u>
2022-2023	\$ 0.00	\$ 0.00	\$514,162.50	\$631,893.76
06-30-2023 Balance	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$5,999,000.00</u>	<u>\$7,109,675.00</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 at 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

## **2023-2024 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 2023-2024 school year.

**Waterloo PK-4**

The 2022-23 School year was a huge success for our students and families. Through monthly newsletters with families, we are creating stronger partnerships between school and home. It is so important for us to feel the connection and support from Waterloo families. Together we are making a difference for the students of Waterloo.

**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. To support teachers and students we had an early childhood Mentor from the CESA come and work with our 4K and Kindergarten teachers. 4K students were here all day. 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**

We adopted and implemented Houghton Mifflin Wonders reading curriculum for grades PreK-4. We have identified literacy priority standards. We are committed to ensuring that our reading and writing curriculum include the key concepts of the Science of Reading. We aim to foster a love of reading in all of our students!

**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. We will be piloting and looking at new Social Studies resources for the 23/24 school year.

**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 50 English Learners (ELs) in grades K-4 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. 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 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**

As a community outreach project, the Waterloo Elementary collected over 1,000 boxes of cereal to share with the Waterloo/Marshall food pantry as well as area communities. This project was led by one of our high school students as a special volunteer and leadership opportunity for her. We are lucky to have great leaders in the high school to help with these special projects. We pulled off an in-person Talent Show in May as well as music concerts and art shows. Students showed off their talents in singing, dancing, hula hooping, roller blading and comedy.

## **PBIS**

Positive Behavioral Interventions and Supports (PBIS) is a framework for supporting whole school practices (schoolwide) to promote a safe school setting by supporting social, learning, behavioral, and emotional needs of all students.

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**

Every student in grades 4K-1st had an iPad assigned to them. These devices were used in the classrooms. 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.

**5-8**

**CHRISTINE ZIEMANN, 5-8 PRINCIPAL**

## **Waterloo 5-8**

The 2022-2023 school year was a great one for 5-8 staff! We dug deeper into the Professional Learning Community Model and teachers were able to meet weekly to talk about Essential Standards, Learning Targets, and Behavioral Strategies. We will continue these discussions into the 2023-2024 school year with even more refined conversations that are content specific. Our schedule adjustments allowed for content area teachers to meet during a common time during the school day where they focused on Standards work, developing rubrics and having conversations around student data.

## **Math**

The focus for this year in Math was small group intervention and extensions. Teachers in 5-6 used Waggle, which is part of the Into Math Curriculum as well as Success Maker, which is a program offered through Savvas. We were able to incorporate PRIDE time (Personalized Response to Intervention Demonstrated through Essential Standards) for all students.

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.

## **Literacy**

We implemented our new Savvas Literacy Curriculum. 5th grade uses My View and 6-8 uses My Perspectives. Professional development opportunities occurred throughout the school year for both of these resources, and our collaborative time enabled us to have focused conversations about moving students forward in English Language Arts.



## **Social Studies**

Social Studies teachers reviewed multiple different curriculum resources over the course of the school year and concluded that they preferred the Savvas My World Interactive resource for K-8. A K-12 vertical map of Essential Standards was created and shared out with K-12 Social Studies teachers. Our Social Studies curriculum uses project-based learning where students are naturally encouraged to apply the skills of inquiry, collaboration, decision making, and problem solving.

## **Science**

We continue to use FOSS Science in grade 5 and Inspire Science in grades 6-8. Both resources help students to develop a love of science and inquiry. Our Middle School Field Trips this year were linked to the Science curriculum and students were able to see science content in an environment outside of school which was very exciting.

## **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 2023. We are using Digital Data walls to guide our teaching and learning, and our PLCs have had 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**

We continue to refine our equitable multi-level system of supports for both behavior and academics. Behavior data was shared consistently with staff. Building consistency in behavioral expectations was a focus for the year and that focus will continue. Our PBIS leadership team met regularly to examine data and to put into place systemic changes as well as to plan for individual behavior supports. Staff also had the opportunity to meet with Scott Carr throughout the course of the second semester to focus on student engagement, learning environments, and creating strong teacher/student relationships.

## **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. In 2022-2023, we reverted 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. Staff are finding GoGuardian much easier to use to monitor student Chromebook use.

<b>HIGH SCHOOL</b>	<b>SHAWN BARTLET, PRINCIPAL</b>
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The 2022-2023 school year was successful for students and staff. We got recognized as a top 40% high school in the nation based on specific criteria. This is the first time Waterloo High School received this

award and is a direct reflection of the hard work and determination from our entire school communication.

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 15 students participate in this year's Regionals with 7 advancing to state. One student qualified for nationals.

The Patriot's Club had 25 members. They hosted the annual Veteran's Day assembly in November.

The Student Council had 39 members.

Our Musical Department had 15 band students participate in Solo & Ensemble. One student advanced to state in instrumental.

Five students participated in forensics with all advancing to state.

There were 60 active members in FFA. Twenty-two participated in the Trap Team. Eighteen students participated in the Capitol Conference Math Meet in the fall.

The National Honor Society had 23 junior and senior students. These students excelled in the areas of scholarship, leadership, character, and service.

The average daily student attendance for 2022-21 was 97.10%. 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%	2021-22 - 96.42%
			2022-23 - 96.86%

The dropout rate for 22-23 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%	2020-21 - 0%
2000-01 - .33%	2005-06 - .63%	2011-12 - 0.00%	2016-17 - .001%	2021-22 - 0%

Finally, the Class of 2022 received approximately \$400,000 in scholarship money with \$205,100 of that being local money. The support is greatly appreciated.

<b>PUPIL SERVICES/SPECIAL EDUCATION</b>	<b>MICHELE ARMENTROUT, DIRECTOR</b>
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### Special Education

The Special Education department focused on aligning our practices and procedures Early Childhood through Grade12. Special education ensures that students receive the needed support so that they may access, engage, and make progress in grade-level curriculum. We successfully completed our Procedural Compliance Self-Assessment which occurs every five years in order to ensure compliance and improve

outcomes for students with disabilities. This allowed us to celebrate our areas of strength and find ways that we can improve our practice. Our department is completing professional development for creating College Career Ready IEPs to make certain all students with IEPs graduate prepared for college and a career. 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 24 initial special education referrals in 2022-2023 with 16 students qualifying for special education.

## **Student Services**

Waterloo School District implements an equitable multi-level system of supports by providing equitable services, practices, and resources to every learner based upon responsiveness to effective instruction and intervention. Student services are a crucial part of this collaborative effort. One of the ways we do this is through our Student Support Team process that can be systematically used at all levels. This process provides 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 the results from the SHAPE Quality Mental Health Assessment. At the end of the year, we updated our Second Step resource for elementary students. We also determined that at the high school, we would utilize School Connect, a resource to help equip students with the academic, social/emotional and life skills needed to successfully navigate the opportunities and challenges of their adolescent years and beyond.

## **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. This year 7th grade students will receive classes in the second semester on career exploration.

## 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. He 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 15 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 by two students. 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, Welding, and Construction.

### **FITNESS CENTER**

**JANESSA HENNING, DIRECTOR**

2022-2023 (previous year) Fitness Center goals were:

- 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 (ie: 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.

Throughout the 2022-2023 school year, the physical education, health classes and special education departments utilized the fitness center and weight room daily. The 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 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. 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 includes 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 continue to offer Sit & Be Fit Senior Exercise class, which generally has 8-15 members each class! This program is designed for seniors to maintain their strength, balance, and coordination to remain independent at home and in the community. 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.

We are excited to launch MoveSpring in Fall 2023, an app/software for easy tracking of fitness and wellness this year! This app will be available to both staff and our Fitness Center/Pool patrons. With the use of wearables such as FitBit, Apple Watch, Garmin, etc., our users can electronically sync their steps/mileage with our predesigned challenges to work towards their fitness goals. This is awesome resource to help get folks motivated that otherwise may not be. The app comes with uploaded content and videos for best user experience as well. We have our September Step Challenge underway with 45 staff participating in our first challenge!

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: September Step Challenge, 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, 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](mailto:henningj@waterloo.k12.wi.us).

The 2023-2024 Fitness Center goals are to:

- Continue to increase staff usage (through the dedicated staff workout time, challenges, programming, etc.)
- Create new and exciting challenges via the MoveSpring app to attract new patrons.
- Continue to foster exciting programming to current staff to promote climate and culture throughout the district.

## **WATERLOO COMMUNITY POOL**

## **JANESSA HENNING, DIRECTOR**

2022-2023 (previous year) goals for the Waterloo Community Pool:

- As Fitness Center memberships increase, 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.

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 the 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 our small town.

Our American Red Cross Group Swimming Lessons offerings have been a huge success. 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. Our lessons (54 openings per group session) are typically filling in less than 48 hours from opening registration! In summer of 2023, we were able to add more session offerings due staff availability, which was amazing. We will look to continue this, if staffing supports it. We have been getting excellent feedback from parents and have many returning families with each round of lessons. We have excellent swim instructor staff these last couple of years which certainly is helping this be so successful. Our private swim lessons offerings are fully booked monthly as well.

The Community Pool typically hires high school students as lifeguards/swim instructors, and they are often involved in many extra curriculars/sports. With our active staff roster of 11 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 support to retain them for the next three years. This system has worked exceptionally well the last four 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 ladies 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!

H20Loo Swim Team dissolved as a club in 2020, but Watertown Aquatic Team (WAT) has contracted for pool rental/usage for the last 3 years here. 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 are thankful to continue to have pool rental income to support our pool expenses. Once swimmers pass Level 4 swimming lessons from our swimming lesson program, those families are recommended to connect with WAT if they are looking for competitive swimming.

We are also renting the pool to Madison Scuba, co-taught by one of our own teachers, Mac Chopin, for 2 days per month on annual basis for additional revenue. Mac is part of a team of instructors that teach adults how to scuba dive.

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 increases staff productivity, data tracking, and management for future growth/sustainability as well.

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

The 2023-2024 goals for the upcoming school year 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.
- Look offer more swimming lesson offerings, based on instructor availability.

<b>BUILDING AND GROUNDS</b>	<b>TAMMY RENFORTH, DIRECTOR</b>
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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

daily. During the 2022-2023 fiscal year and the summer of 2023, the District completed the following major repairs and improvements to the buildings and grounds:

- 3 sections of the roof were replaced: HS: Art, Rooms 103, 105, 107 & Upper MS
- New A/C unit & coil for: District & PK-8 Office, Elementary Library, and Rooms 37 & 38
- New John Deere Z930M ZTrak, John Deere 5067E Cab Utility Tractor w/wing mower bucket & tiller, New John Deere 1575 Terrain cut mower w/snowblower & broom.
- 6 new goal setter basketball hoops for playground
- New rugs for lower gym and district office lobbies

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.

## **FOOD SERVICE PROGRAM**

**SUSAN GOULD, BUSINESS MANAGER**

The Waterloo School District increased participation in the National School Lunch Program with reimbursable meals continuing to increase. State and federal reimbursements for the 2022-23 school year totaled \$283,157.62. In addition, we were awarded \$55,121.94 in donated commodities. Our catering service included teacher in-service meals, special awards receptions, and the annual banquets for NHS and FFA. The Food Service Program ended the school year with a strong, positive fund balance.

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. 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

The Waterloo School District continues to use the “family account” method for payment of milk, al-a-cart, breakfast, and lunch purchases. We encourage parents to utilize the Family Access found on the District’s web site to view their family account regularly so that a proper balance can be maintained. To access accounts a username and password is required. For more information on how to access your account, contact Kathy Tarnowski at [tarnowskik@waterlook12.wi.us](mailto:tarnowskik@waterlook12.wi.us) or call 920-478-3633 ext. 4301.

We look forward to the upcoming school year, anticipating greater participation in the lunch and breakfast programs by providing a healthy, nutritional, and tasty meal.

## **TECHNOLOGY**

**CORY CALVERT, COORDINATOR**

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 technology director, systems administrator, 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. Doing this allows the District's network and computers to run efficiently.

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

- Continued migration from eDirectory to Active Directory and Azure Active Directory for user authentication
- Automated rostering of classes, students, and teachers into various systems through ClassLink with additional systems
- Single sign-on to applications through Azure Active Directory with additional systems
- Replacement of three grades of student Chromebooks
- Replacement of Office PCs
- Updates to network software
- Laying the groundwork for future migration to cloud-based file storage and systems management

**DISTRICT**

**BRIAN HENNING, DISTRICT ADMINISTRATOR**

During the 2022-2023 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. The School Board also worked with Steve Zach attorney from Boardman and Clark specializing in Board professional Development. 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 was recognized for exceeding expectations on the state report card as outstanding individual school. 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 make up for lost time that occurred during the pandemic.

At the District level, time has been spent continuing our commitment to the holistic child philosophy. 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 2023-20234 and beyond to support students. The District has also teamed up with Scott Carr and CESA 2 with the redefining ready initiative.

As the District works to recover from 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 2022-2023, we welcomed two new School Board members to the team with the addition of Chad Yerges and Bill Farrey. We also said goodbye to long-time Board members Karen Stangler and Kate Lewandowski 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 was the second year for two of our Administrators in the District. Special Education/Pupil Services Director Mrs. Michele Armentrout and grades 5-8 principal and curriculum coordinator 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, this past year Mrs. Holli Viken took over as PreK-4 principal for outgoing principal Mrs. Elizabeth Gould. We are excited about having her wealth of talents to the Administrative leadership team again this year.

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 Waterloo will be sustaining the high level of achievement in Waterloo under the current fiscal situation. The district is seeing reduced revenue and record high inflation that is presenting some unique challenges. The District did pursue an operating referendum in April of 2023 for the amount of \$590,000 for each of the next 3 years. The District was successful and this will certainly help keep a strong school for the next 3 years.

## 2023-2024 Certified Staff

Alexander Ugoretz	5th and 6th Grade	Keith Setz	HS Math
Allison Debauffer	2nd Grade	Kim Ryan	ES Cross Categorical
Amanda Bosnak	MS/HS Agriculture	Krista Kittelson	5th and 6th Grade
Amy Schaumann	Interventionist/Title I	Krista Sale	Cross Categorical/Math Intervention
Analiesa Harbach	IS/MS/HS Choir	Lacey Moreland	4-Year-Old Kindergarten
Angel Steuerwald	3rd Grade	Leslie Fugate	PK-12 Library/Media/IT
Ashley Novak	4th Grade	Lily Marthaler	7th Grade ELA
Chelsea Schenk	7-12 ESL	Lynn Dose	7-12 Business Education/AD
Chloe Evans	MS Math	Lynnette Diericks	Spanish & ESL
Curtis Christian	2nd Grade	Mackenzie Parrell	6th Grade Math
Dale Thoreson	5-8 Guidance	Mariah Woock	2nd Grade
Damaris Milfred	ESL	Mckinzie Salomaki	Speech/Language Pathologist
Debra Braatz	4K-12 PE/Health	Megan Burns	HS Science
Dennis Klubertanz	PE/Health	Meghan Maurer	ES/IS Art
Deryl Mccauley	8th Grade ELA	Michael Birschbach	4th Grade
Destiny Falkinham	PK-4 General Music Teacher	Michael Chopin	MS/HS Tech Education
Emilee Truman	5th Grade Math	Morgan Keske	1st Grade
Emily Marty	Speech/Language Pathologist	Nathan Campbell	5th Grade ELA
Emily Mcfarland	MS Cross Catagorical	Nicole Stanton	Interventionist/Title I
Emily Schimelfenyg	HS English & ESL	Rachel Holden	HS English and Social Studies
Emma Veitch	Occupational Therapy	Rebecca Jacob	Kindergarten
Erica Allermann	IS Cross Catagorical	Robert Dzielinski	IS/MS/HS Instrumental Music
Erika Ring	Kindergarten	Sarah Foskett	4th Grade
Heather Rynearson	Early Childhood/4-Yr-Old Kind	Sarah Horwath	1st Grade
Jacob Merkle	7th and 8th Grade	Sarah Schneider	1st Grade
Jacqueline Lefevre	HS Science	Scott Schumann	HS History/Spanish
Jennifer Bennehoff	HS Cross Categorical	Shane Seefeld	HS Math
Jennifer Hewitt	4-Year-Old Kindergarten	Sheila Feider	Psychologist
Jennifer Keuler	HS English	Shelly Scharenbrock	HS Mathematics/Physics
Jennifer Porter	Library Teacher	Teagan Ochoa	PK-8 Counselor
Jessica Danks	PE/Health	Theresa Habeck	MS/HS Art
Jessica Leonard	Instructional Coach	Thurston Schuster	PE/AD
John Ganey	MS Science	Tori Hush	Floating Substitute
Joseph Christensen	5th and 6th Grade	Tracy Grant	Floating Substitute
Kait Venden	3rd Grade	Tyler Kopplin	HS Counselor
Kari Scheifen	Kindergarten	Zachary Wedel	HS Social Studies
Katie Henry	HS Cross Categorical		

## Instructional Aides

Amy Brown	Anela Garcia-Godina	Barbara Erdman	Brian Wagner
Brianna Mott	Camille Noonan	Christine Radloff	Cyndy Karls
Elida Peralta	Elisabeth Weihert	Guadalupe Hidrogo	Janice Ellerman
Jenny Ahorner	Jessica Wredberg	Kathleen Lane	Kenneth Wegner
Larissa Schumann	Melanie Degler	Rebecca Wolter	Sabrina Lucena-
Shonitt Angers	Susan Conley	Tina Holden Avila	Martinez

## **Brian C. Henning, District Administrator**

Beth Karnick..... Administrative Assistant  
Cory Calvert .....Network Administrator  
Quinn Killerlain..... Systems Administrator  
Leslie Fugate..... Network Assistant  
Sarah Borchert<sup>(1)</sup> ..... 55% School Nurse  
Deisy Estrada ..... Family and Community Engagement Coordinator

## **Susan Gould, Business Manager**

Laurie Billingsley..... 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  
Melissa DeVries ..... 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

## **Michele Armentrout, Director of Pupil Services**

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

## **Tammy Renforth, Building and Grounds Director/Safety Coordinator**

**(Building and Grounds Department)**

Juan Garcia, Duane Olson, 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, Chrissy Klug, Christine Riege, and Janice Matalas

## **Transportation Contractor**

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

