Waterloo School District

SEPTEMBER 22, 2025

BUDGET HEARING – 6:00 P.M.
ANNUAL MEETING – 6:15 P.M.

WATERLOO COMMUNITY ROOM
813 NORTH MONROE STREET
WATERLOO, WISCONSIN

September 22, 2025

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 23, 2024, Annual Meeting, the electorate voted to hold the 2025 Annual Meeting on September 22, 2025. 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
Table of Contents

	Page	
Welcome Letter	1	
Table of Contents	2	
Budget Hearing and Annual Meeting Agenda	3	
Notice of Annual Meeting	4	
Recommended Resolutions	4-5	
Powers of the Annual Meeting	7	
2024 Annual Meeting Minutes	8-9	
Financial Report		
Fund Definitions	10	
Clerk's Report	11-16	
Treasurer's Report	17	2025-2026
Budget Message	17-18	
2025-2026 Revenue Limit Calculation	18	
Student Enrollment Report	19	
2025-2026 General Fund Expenditure Budget	20-21	
2025-2026 General Fund Expenditure Chart	21	
2025-2026 General Fund Revenue Budget	22	
2025-2026 General Fund Revenue Chart	23	
Proposed 2025-2026 Tax Levy	23-24	
School Tax Levy Distribution Chart	24	
School Tax Levy Distribution by Fund Chart	24	
Mill Rate/Area School Mill Rate Comparison	25	
Projected Growth – Equalized Value	25	
2024-2025 Municipal Taxes Receivable	26	
Operational "Cash-Flow" Borrowing	26	
Waterloo School District – Fund 39 Summary of Indebtedness	26	
District Report		
Forward/2025-2026 District Goals	27	
Report to the Electorate-		
PK-4	28-29	
MS	29-30	
High School	31	
Pupil Services/Special Education	32-33	
Fitness Center	33-34	
Community Pool	34-35	
Building and Grounds	35	
Food Service Program	35	

Technology 36
District 36-37
2025-2026 District Personnel 38-39

OFFICIAL/LEGAL

BUDGET HEARING AND ANNUAL MEETING
AGENDA

Waterloo School District Community Room
813 North Monroe Street
Waterloo, Wisconsin, 53594
Monday, September 22, 2025
6:00 P.M. Budget Hearing / 6:15 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 Daniels, 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 2024 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 – Jeremy Dolfin, 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 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, on the 22nd day of September 2025, at 6:15 p.m.

Dated this 12th day of August 2025.

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

	2024-2025
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:

		Recommended
General Fund expenditures in the amount of		**$3,977,818.00**
Debt Service in the amount of		**$1,150,556.00**
Non-Referendum Debt in the amount of		**$ 0.00**
Community Services in the amount of		**$ 200,000.00**
	TOTAL	**$5,328,374.00**

Moved by _____ Seconded by _____

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

Moved by _____ Seconded by _____

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

Moved by _____ Seconded by _____

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

Moved by _____ Seconded by _____

(9) Establish Annual Meeting Date: Be it resolved by the electors of the Waterloo School District that the Annual Meeting date will be the fourth Monday of September, September 28, 2026.

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 LUNCHES.** 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 23, 2024

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 23, 2024.

The Annual Meeting of the Waterloo School District Waterloo, et al, was called to order at 6:16 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: Schneider, Crave, Yerges, Dolfin, and Quamme. A list of others present is on file in the District Office.

Nominations were sought for a Chairperson Pro Tem of the meeting. Cory Calvert nominated Matt Schneider. Motion by Charles Crave, seconded by Chad Yerges, to close nominations and cast a unanimous ballot. Motion carried on a voice vote. 6-0 Matt Schneider was elected to be the Chairman Pro Tem for the Annual Meeting.

Motion by Chad Yerges, seconded by Jeremy Dolfin, to adopt the meeting agenda as posted. Motion carried on a voice vote. 6-0

Motion by Charles Crave, seconded by Cory Calvert, to dispense with the reading of the minutes of the September 25, 2023, Annual Meeting. Motion carried on a voice vote. 6-0

Motion by Charles Crave, seconded by Chad Yerges, to adopt the minutes of the September 25, 2023, Annual Meeting. Motion carried on a voice vote. 6-0

Motion by Susan Quamme, seconded by Jeremy Dolfin, to dispense with the reading of the Clerk's Report. Motion carried on a voice vote. 6-0

Motion by Susan Quamme, seconded by Jeremy Dolfin, to adopt the Clerk's Report. Motion carried on a voice vote. 6-0

Motion by Charles Crave, seconded by Chad Yerges, to dispense with the reading of the Treasurer's Report. Motion carried on a voice vote. 6-0

Motion by Charles Crave, seconded by Chad Yerges, to adopt the Treasurer's Report. Motion carried on a voice vote. 6-0

Motion by Cory Calvert, seconded by Charles Crave, to recommend the salary of the Board of Education 2023-2024 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. It was also requested that admin gather neighboring board salaries for comparison at the 2024-2025 Annual Meeting. Motion carried on a voice vote. 6-0

Motion by Charles Crave, seconded by Chad Yerges, 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. 6-0

Motion by Charles Crave, seconded by Chad Yerges, 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. 6-0

Motion by Jeremy Dolfin, seconded by Cory Calvert, 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. 6-0

Motion by Charles Crave, seconded by Chad Yerges, 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 $3,741,616.00; Debt Service in the amount of $1,149,906.00; Non-Referendum Debt in the amount of $0.00; and Community Services in the amount of $200,000.00; totaling $5,091,522.00. Motion carried on a voice vote. 6-0

Motion by Jeremy Dolfin, seconded by Susan Quamme, to authorize by resolution that the School Board be authorized to furnish textbooks to students. Motion carried on a voice vote. 6-0

Motion by Charles Crave, seconded by Susan Quamme, to acquire by purchase or condemnation real estate. Motion carried on a voice vote. 6-0

Motion by Chad Yerges, seconded by Susan Quamme, to furnish school lunches. Motion carried on a voice vote. 6-0

Motion by Charles Crave, seconded by Chad Yerges, to authorize by resolution that the Annual Meeting date will be the fourth Monday of September, September 22, 2025, 6:00 p.m. Budget Hearing and 6:15 p.m. Annual Meeting, which can begin as soon as the Budget Hearing is complete. Motion carried on a voice vote. 6-0

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

Motion by Chad Yerges, seconded by Cory Calvert, to adjourn. Motion carried on a voice vote at 6:32 p.m. 6-0

FUND DEFINITIONS

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

CLERK'S REPORT

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

BUDGET ADOPTION 2025-2026			
GENERAL FUND (FUND 10)	**Audited 2023-2024**	**Unaudited 2024-2025**	**Budget 2025-2026**
Beginning Fund Balance (Account 930 000)	2,628,151.43	2,863,119.35	2,683,147.18
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,863,119.35	2,683,147.18	2,456,839.63
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**2,863,119.35**	**2,683,147.18**	**2,456,839.63**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,740,198.91	3,915,884.27	3,988,618.00
240 Payments for Services	0.00		0.00
260 Non-Capital Sales	6,721.00	4,663.00	4,332.00
270 School Activity Income	78,850.35	61,420.35	47,450.00
280 Interest on Investments	5,846.63	51,463.81	66,000.00
290 Other Revenue, Local Sources	61,152.42	119,127.61	72,311.00
Subtotal Local Sources	**3,892,769.31**	**4,152,559.04**	**4,178,711.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	37,095.80	33,443.61	15,845.00
340 Payments for Services	674,168.00	661,828.00	636,426.00
380 Medical Service Reimbursements	0.00		0.00
390 Other Inter-district, Within Wisconsin	0.00		0.00
Subtotal Other School Districts within Wisconsin	**711,263.80**	**695,271.61**	**652,271.00**
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**0.00**	**0.00**	**0.00**

State Sources			
610 State Aid -- Categorical	99,205.89	109,918.50	101,000.00
620 State Aid -- General	5,921,456.00	5,794,749.00	5,663,459.00
630 DPI Special Project Grants	52,745.84	40,763.18	36,500.00
640 Payments for Services	0.00		0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00		0.00
660 Other State Revenue Through Local Units	29,929.06	30,886.54	30,385.00
690 Other Revenue	662,458.93	917,037.94	906,920.00
Subtotal State Sources	**6,765,795.72**	**6,893,355.16**	**6,738,264.00**
Federal Sources			
710 Federal Aid - Categorical	0.00		0.00
720 Impact Aid	0.00		0.00
730 DPI Special Project Grants	486,672.29	112,970.19	55,000.00
750 IASA Grants	236,598.00	175,131.00	176,096.00
760 JTPA	0.00		0.00
770 Other Federal Revenue Through Local Units	0.00		0.00
780 Other Federal Revenue Through State	40,891.11	68,309.09	45,000.00
790 Other Federal Revenue - Direct	0.00		0.00
Subtotal Federal Sources	**764,161.40**	**356,410.28**	**276,096.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**0.00**	**0.00**	**0.00**
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	27,314.64	29,810.90	24,250.00
980 Medical Service Reimbursement	0.00		0.00
990 Miscellaneous	5,000.00	3,753.90	3,750.00
Subtotal Other Revenues	**32,314.64**	**33,564.80**	**28,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**12,166,304.87**	**12,131,160.89**	**11,873,342.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,887,519.35	1,928,540.52	1,234,254.41
120 000 Regular Curriculum	2,570,197.12	2,577,207.37	3,381,257.90
130 000 Vocational Curriculum	322,553.30	285,711.67	305,387.99
140 000 Physical Curriculum	330,082.82	275,854.00	300,957.88
160 000 Co-Curricular Activities	289,174.79	306,334.20	230,407.03
170 000 Other Special Needs	3,757.76	16,154.41	19,155.87
Subtotal Instruction	**5,403,285.14**	**5,389,802.17**	**5,471,421.08**

Support Sources			
210 000 Pupil Services	366,606.60	374,929.01	456,463.37
220 000 Instructional Staff Services	482,869.03	492,067.07	499,960.30
230 000 General Administration	418,595.50	422,275.17	376,154.58
240 000 School Building Administration	707,330.82	704,408.15	715,524.73
250 000 Business Administration	1,993,215.80	2,003,142.01	1,803,260.11
260 000 Central Services	69,661.33	83,547.15	59,700.00
270 000 Insurance & Judgments	128,467.00	148,313.24	130,738.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	199,813.10	205,376.69	207,964.11
Subtotal Support Sources	**4,366,559.18**	**4,434,058.49**	**4,249,765.20**
Non-Program Transactions			
410 000 Inter-fund Transfers	1,010,642.97	1,250,614.43	974,482.12
430 000 Instructional Service Payments	1,150,300.48	1,236,657.97	1,403,981.15
490 000 Other Non-Program Transactions	549.18		0.00
Subtotal Non-Program Transactions	**2,161,492.63**	**2,487,272.40**	**2,378,463.27**
TOTAL EXPENDITURES & OTHER FINANCING USES	**11,931,336.95**	**12,311,133.06**	**12,099,649.55**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	186,165.40	286,133.05	287,610.52
900 000 Ending Fund Balance	**286,133.05**	**287,610.52**	**289,710.52**
REVENUES & OTHER FINANCING SOURCES	250,505.67	185,531.60	144,300.00
100 000 Instruction	**59,627.14**	**78,341.13**	**43,200.00**
200 000 Support Services	**0.00**		**0.00**
400 000 Non-Program Transactions	**90,910.88**	**105,713.00**	**99,000.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	150,538.02	184,054.13	142,200.00

SPECIAL EDUCATION FUND (FUND 27)	**Unaudited 2023-24**	**Unaudited 2024-2025**	**Budget 2025-2026**
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	**0.00**	**0.00**	**0.00**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,010,142.97	1,250,614.43	974,482.12
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	**0.00**	**0.00**	**0.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00

340 Payments for Services	112,651.00	115,058.00	202,356.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	1,926.40	0.00
Subtotal Other School Districts within Wisconsin	**112,651.00**	**116,984.40**	**202,356.00**
Other School Districts Outside Wisconsin 440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources 510 Transit of Aids	1,869.00	644.07	1,854.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**1,869.00**	**644.07**	**1,854.00**
State Sources 610 State Aid -- Categorical	419,351.00	488,238.00	724,215.00
620 State Aid -- General	0.00	6,508.00	35,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	4,493.26	1,895.23	0.00
Subtotal State Sources	**423,844.26**	**496,641.23**	**759,215.00**
Federal Sources 710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	242,527.00	265,285.00	240,446.00
750 IASA Grants	0.00		0.00
760 JTPA	0.00		0.00
770 Other Federal Revenue Through Local Units	0.00		0.00
780 Other Federal Revenue Through State	81,112.54	60,248.25	49,440.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**323,639.54**	**325,533.25**	**289,886.00**
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**0.00**	**0.00**	**0.00**
Other Revenues 960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,872,146.77**	**2,190,417.38**	**2,227,793.12**

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,378,314.20	1,570,955.08	1,516,224.51
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**1,378,314.20**	**1,570,955.08**	**1,516,224.51**
Support Sources 210 000 Pupil Services	200,443.35	195,578.68	332,356.84
220 000 Instructional Staff Services	215,202.17	266,661.51	165,775.77
230 000 General Administration	0.00		0.00
240 000 School Building Administration	0.00		0.00
250 000 Business Administration	72,566.05	75,979.11	70,000.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	**488,211.57**	**538,219.30**	**568,132.61**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	5,621.00	81,243.00	143,436.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	**5,621.00**	**81,243.00**	**143,436.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	1,872,146.77	2,190,417.38	2,227,793.12

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	247,942.41	248,597.79	248,820.80
900 000 ENDING FUND BALANCES	**248,597.79**	**248,820.80**	**249,258.55**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,149,136.64**	**1,150,204.27**	**1,151,071.00**
281 000 Long-Term Capital Debt	1,148,481.26	1,149,981.26	1,150,633.25
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,148,481.26**	**1,149,981.26**	**1,150,633.25**
842 000 INDEBTEDNESS, END OF YEAR	**0.00**	**0.00**	**0.00**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	500.00	500.00
900 000 Ending Fund Balance	**500.00**	**500.00**	**500.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**500.00**	**0.00**	**0.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	307,708.47	332,405.18	313,225.72
900 000 ENDING FUND BALANCE	**332,405.18**	**313,225.72**	**313,225.72**
TOTAL REVENUES & OTHER FINANCING SOURCES	**461,709.10**	**439,705.89**	**483,173.20**
200 000 Support Services	437,012.39	458,885.35	483,173.20
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**437,012.39**	**458,885.35**	**483,173.20**

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	422,774.10	470,444.95	485,467.55
900 000 ENDING FUND BALANCE	**470,444.95**	**485,467.55**	**493,321.27**
TOTAL REVENUES & OTHER FINANCING SOURCES	**283,376.19**	**270,740.00**	**264,970.59**
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	235,705.34	255,717.40	257,116.87
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**235,705.34**	**255,717.40**	**257,116.87**

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
General Fund	3,729,385.00	3,906,800.00	3,977,818.00
Referendum Debt Service Fund	1,148,407.00	1,149,906.00	1,150,556.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	200,000.00	200,000.00	200,000.00
TOTAL SCHOOL LEVY	**5,077,792.00**	**5,256,706.00**	**5,328,374.00**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**3.52%**	**1.36%**

Treasurer's Report

FUND	FUND BALANCE 6/30/2024	2024-2025 REVENUE	2024-2025 EXPENSES	FUND BALANCE 6/30/2025
FUND 10 – GENERAL	2,863,119.35	12,131,160.89	12,311,133.06	2,683,147.18
FUNDS 21 & 27 - SPECIAL PROJECTS	286,133.05	2,375,948.98	2,374,471.51	287,610.52
FUNDS 38 & 39- DEBT SERVICES	248,597.79	1,150,204.27	1,149,981.26	248,820.80
FUND 46 & 49 – CAPITAL PROJECTS	500.00	0.00	0.00	500.00
FUND 50 - FOOD SERVICE	332,405.18	439,705.89	458,885.35	313,225.72
FUND 80 - COMMUNITY SERVICE	470,444.95	270,740.00	255,717.40	485,467.55

2025-2026 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 July 8, 2025 and August 13, 2025, meetings.

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 from 2019-2020 to current, 2025-2026. 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.

2025-2026 Revenue Limit Calculation

$8,546,470	**1.**	**2025-2026 Base Funds - Prior Year Controlled Revenue**
		$5,794,749 General/Equalized Aid
		$3,219 Computer Aid
		$16,820 Aid for Exempt Personal Property
		$3,906,800 Certified Fund 10 Tax Levy
		$1,175,118 Less: Levy for Non-Recurring Exemptions
		$8,546,470 Equals: 2025-2026 Base Funds
743	**2.**	**Base Membership**
$11,502.65	**3.**	**2024-2025 Base Per Member** (*Divide line #1 by line #2)*
$325.00	**4.**	**2025-2026 Per Member Increase**
$11,827.65	**5.**	**2025-2026 Maximum Base Per Member**
731	**6.**	**Current Membership Multiplier**
$8,646,012.00	**7.**	**2025-2026 Revenue Limit for Funds 10-38-41** *(Multiply line #5 by line #6)*
$0.00	**8.**	**Hold Harmless**
$0.00	**9.**	**Transfer of Service Exemption**
$590,000.00	**10.**	**Referendum to Exceed Revenue Limit**
$141,932.00	**11.**	**Declining Enrollment Exemption**
$345,805.00	**12.**	**Adjustments Private School Voucher Deduction**
$9,723,749.00	**13.**	**2025-2026 Revenue Limit with Exemptions**
$5,663,459.00	**14.**	**2025-2026 General/Equalized Aid Estimate**
$3,977,818.00	**15.**	**2025-2026 Allowable Limited Revenue**
$3,977,818.00	**16.**	**2025-2026 023-2024 Total Limited Revenue to be used Funds 10-38-41**
$1,150,556.00	**17.**	**2025-2026 Fund-39 Tax Levy (Referendum Approved)**
$200,000.00	**18.**	**2025-2026 Fund-80 Tax Levy**
$0.00	**19.**	**2025-2026 Prior Year Levy Chargeback**
$5,328,374.00	**20.**	**2025-2026 Total Tax Levy–All Funds** *(Add lines #16, #17, #18 and #19)*

The proposed **2025-2026** 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 2024-2025 financial operation of the Waterloo School District was conducted by Baker Tilly. Katie Sam was the CPA 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 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

		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
	FTE Weight	September	January	September	January	September	January	September	January	September	January	September	January	September	January	September	January
ELEMENTARY SCHOOL																	
Preschool Special Education	0.5	3	4	3	3	3	3	5	7	3	3	1	2	4	5	7	9
4 YK 524.5 Hours	0.6	62	58	48	49	29	26	36	39	48	45	39	40	40	41	50	52
Full Day Kindergarten -5 yr	1	49	47	60	55	56	55	29	30	46	46	49	50	44	43	37	42
Grade 1-4	1	221	216	201	204	197	200	215	209	180	185	201	198	197	195	198	192
Pre K-4 Total		335	325	312	311	285	284	285	285	277	279	290	290	285	284	292	295
INTERMEDIATE SCHOOL																	
5-6 Total		122	122	125	121	124	124	108	108	101	97	103	102	94	92	115	114
MIDDLE SCHOOL																	
7-8 Total		129	128	144	140	138	137	125	124	135	128	116	110	93	91	117	117
SENIOR HIGH SCHOOL																	
9-12 Total		268	267	268	264	272	263	294	290	290	288	272	267	273	267	228	227
Total Pre K-12 FTE ADJ Enrollment (Jan/Sept)		828	817	829	815	806	796	796	812	803	792	781	769	745	734	752	753
AVG FTE Membership (Jan/Sept)		822		822		801		804		798		775		740		753	
FTE Summer School Enrollment		30		30		15		1		16		15		9		7	

2025-2026 General Fund Expenditure Budget

The proposed 2025-2026 General Fund Expenditure Budget is $12,099,649.55. The proposed budget represents a $368,168.97 or 3.14% increase over actual 2024-2025 General Fund Expenditures. Actual 2024-2025 expenditures are compared to the proposed 2025-2026 Expenditure Budget in the chart below:

	Actual Expenses 2024-2025	Proposed Expenses 2025-2026	Percent of Budget	Dollar Change	Percent Change
SALARIES	5,287,121.33	5,603,744.88	46.31%	316,623.55	5.99%
EMPLOYEE BENEFITS	1,978,984.82	2,203,572.75	18.21%	224,587.93	11.35%
PURCHASED SERVICES	2,620,067.63	2,720,798.81	22.49%	100,731.18	3.84%
NON-CAPITAL OBJECTS	350,318.79	400,512.75	3.31%	50,193.96	14.33%
CAPITAL OBJECTS	59,851.93	34,500.00	0.29%	(25,351.93)	-42.36%
DEBT RETIREMENT	-	-	0.00%	-	0.00%
INSURANCE & JUDGMENTS	148,298.00	130,738.00	1.08%	(17,560.00)	-11.84%
OPERATING TRANSFERS - OUT	1,250,614.43	974,482.12	8.05%	(276,132.31)	-22.08%
DUES AND FEES	36,223.65	31,300.24	0.26%	(4,923.41)	-13.59%
	11,731,480.58	12,099,649.55	100.00%	368,168.97	3.14%

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 46.31 percent of the total 2025-2026 budget and is $316,623.55 or 5.99% percent higher than the actual salary and wage expenditures in 2024-2025.

FRINGE BENFITS: 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 18.21 percent of the total 2025-2026 budget. This figure is $224,587.93 or 11.35 percent higher than the actual 2024-2025 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 choose 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 8.9%. Social security, disability insurance and contributions to the Wisconsin Retirement System are driven by employee wages. The Wisconsin Retirement System contribution rates increased from 13.9% for the calendar year of 2025 to 14.4% for 2026 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 22.49 percent of the total 2025-2026 budget. This expenditure category will be $224,587.93 or 11.35 percent higher than actual 2024-2025 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 3.31

percent of the total 2025-2026 budget. It is $50,193.96 or 14.33 percent higher than actual 2024-2025 non-capital object expenditures.

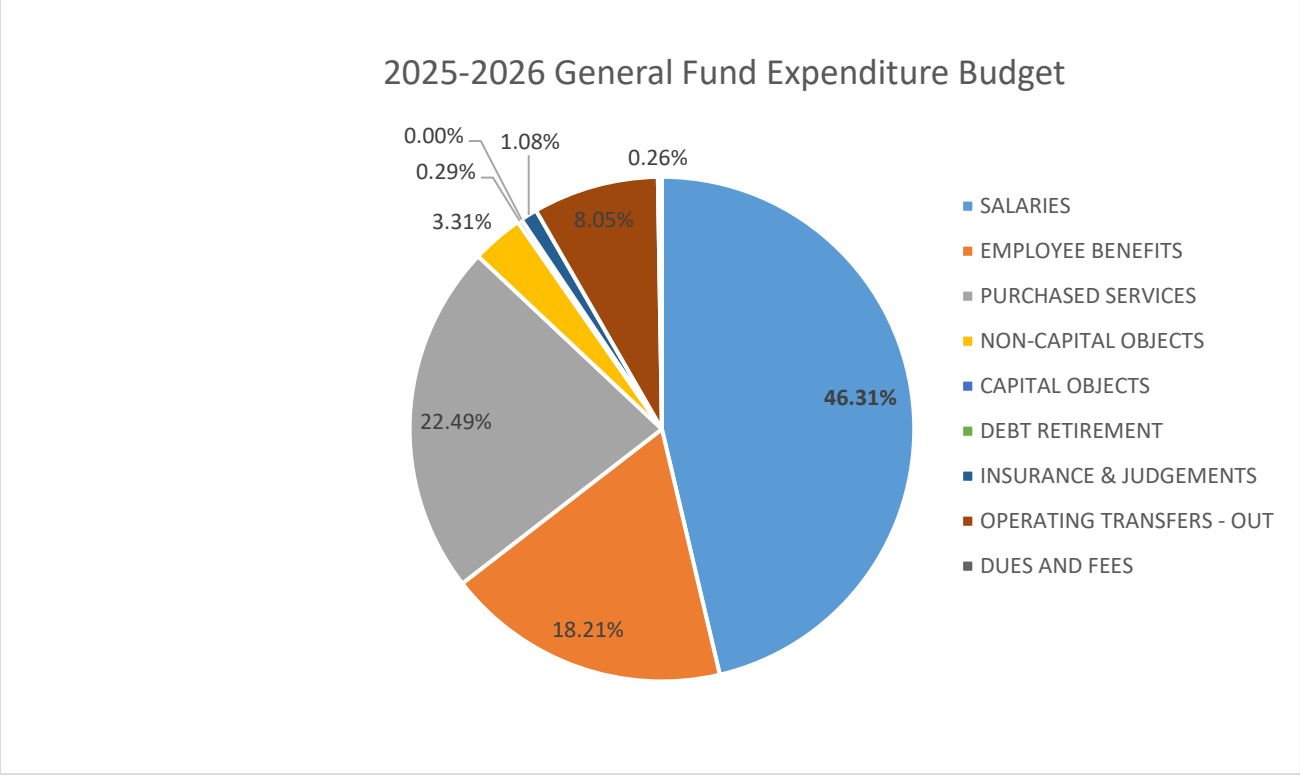
CAPITAL OBJECTS: This budget category includes all equipment that individually costs more than $5,000 and will consume 0.29 percent of the total 2025-2026 budget. It is $25,351.93 or 42.36 percent lower than the actual 2024-2025 capital object expenditures.

DEBT RETIREMENT: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.00 percent of the total 2025-2026 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 1.08 percent of the total budget in 2025-2026 and is $17,560 or 11.84 percent lower than the actual 2024-2025 insurance and judgment expenditures.

OPERATING TRANSFERS-OUT: This budget category is used to transfer money 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 8.05 percent of the total budget in 2025-2026 and is $276,132.31 or 22.08 percent lower than actual 2024-2025 expenditures.

DUES AND FEES: This budget category includes dues, fees and membership fees and will consume 0.26 percent of the total 2025-2026 budget. It is $4,923.41 or 13.59 percent lower than the actual 2024-2025 dues and fees expenditures.



2025-2026 General Fund Revenue Budget

The proposed 2025-2026 General Fund Revenue Budget is $11,873,342. The proposed revenue budget shows a decrease of $153,520.45 or 1.28 percent from prior year's actual revenue. The chart below compares actual 2024-2025 revenues to anticipated 2025-2026 revenues:

	Unaudited Revenue 2024-2025	Proposed Revenue 2025-2026	Percent of Budget	Dollar Change	Percent Change
LOCAL SOURCES	4,144,037.04	4,178,711.00	35.19%	34,673.96	0.84%
INTERDISTRICT PYMTS WITHIN WI	676,146.00	652,271.00	5.49%	-23,875.00	-3.53%
INTERMEDIATE SOURCES	0.00	0.00	0.00%	0.00	0.00%
STATE SOURCES	6,875,815.98	6,738,264.00	56.75%	-137,551.98	-2.00%
FEDERAL SOURCES	302,853.09	276,096.00	2.33%	-26,757.09	-8.84%
ALL OTHER REVENUES	28,010.34	28,000.00	0.24%	-10.34	-0.04%
TOTAL	12,026,862.45	11,873,342.00	100.00%	($153,520.45)	-1.28%

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 35.19 percent of the general fund revenue in 2025-2026, which is an increase of $34,673.96 or 0.84 percent.

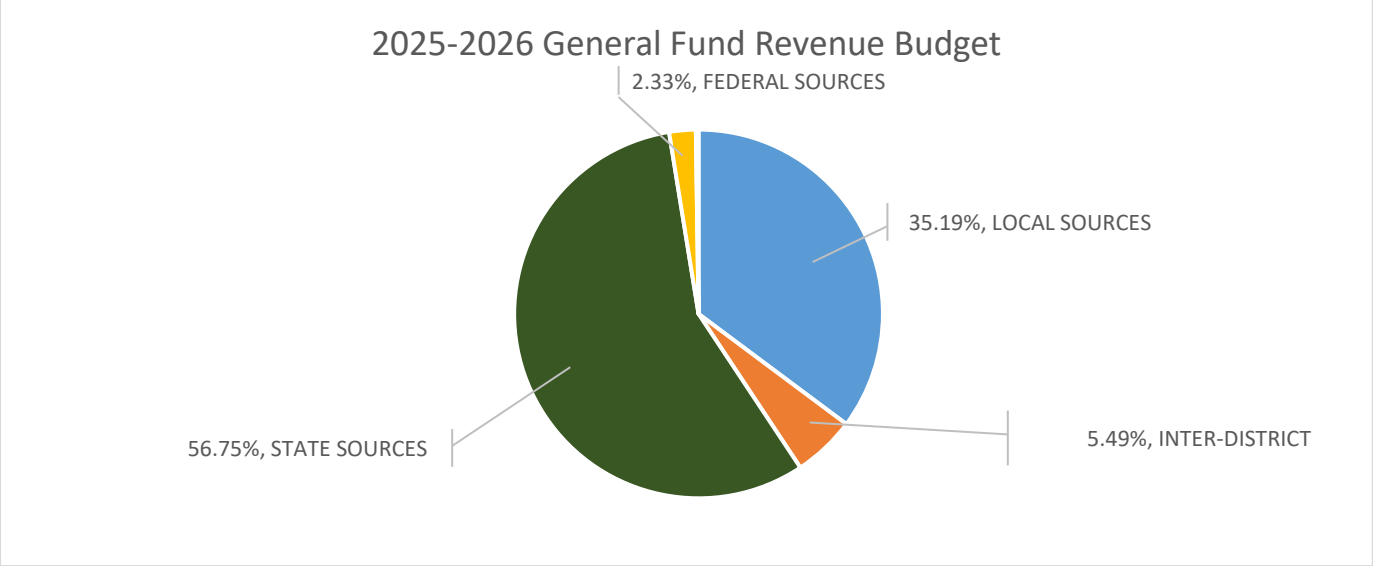
INTER-DISTRICT PAYMENTS FROM WISCONSIN SCHOOLS: This revenue source includes transfer of open enrollment aid and the transfer of grant monies from consortium grants that have another district serving as the fiscal agent for the grant. It will provide 5.49 percent or $652,271.00 of the total 2025-2026 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% of the total 2025-2026 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 56.75 percent of the total 2025-2026 general fund revenue, which is a decrease of $137,551.98 or 2.0 percent.

FEDERAL SOURCES: This revenue source includes numerous federal competitive and entitlement grants. This revenue category will provide $276,096.00 or 2.33 percent of the total 2025-2026 general fund revenue, a decrease of $26,757.09 or 8.84 percent.

OTHER REVENUES: This revenue source includes refunds of disbursements and adjustments from prior years and E-Rate funds. This revenue category will provide $28,000, which is 0.24 percent of the total 2025-2026 general fund revenue and represents an expected decrease from the 2024-2025 total of $28,010.34.



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 2025-2026.

General Fund Revenue	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Budget 2025-2026
Equalization Aid	$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%	$5,921,456 49.24%	$5,794,749 48.18%	$5,663,459 47.70%
Property Taxes	$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 29.84%	$3,906,800 32.48%	$3,977,818 33.50%
Total General Fund Revenue	$10,341,692	$10,153,777	$10,091,290	$10,946,553	$11,198,974	12,026,862	$12,026,862	$11,873,342

Proposed 2025 – 2026 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 through 2024-2025. These Per-Pupil amounts are multiplied by the district current year membership to arrive at total aid to be received. Waterloo School District received $553,938 in Per-Pupil Aid for the 2018-2019 fiscal year, $619,392 in 2019-2020, $607,952 in 20-21, $594,342 in 21-22, $581,728 in 2022-2023, $566,146 for 2023-2024, $551,306 in 2024-2025 and $541,660 has been estimated for 2025-2026. Per-Pupil Aid does not affect equalization aid, which has been estimated to be close to last year's amount.

The 2025-2026 Debt Service (39) Fund tax levy will be $1,150,556. 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 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.

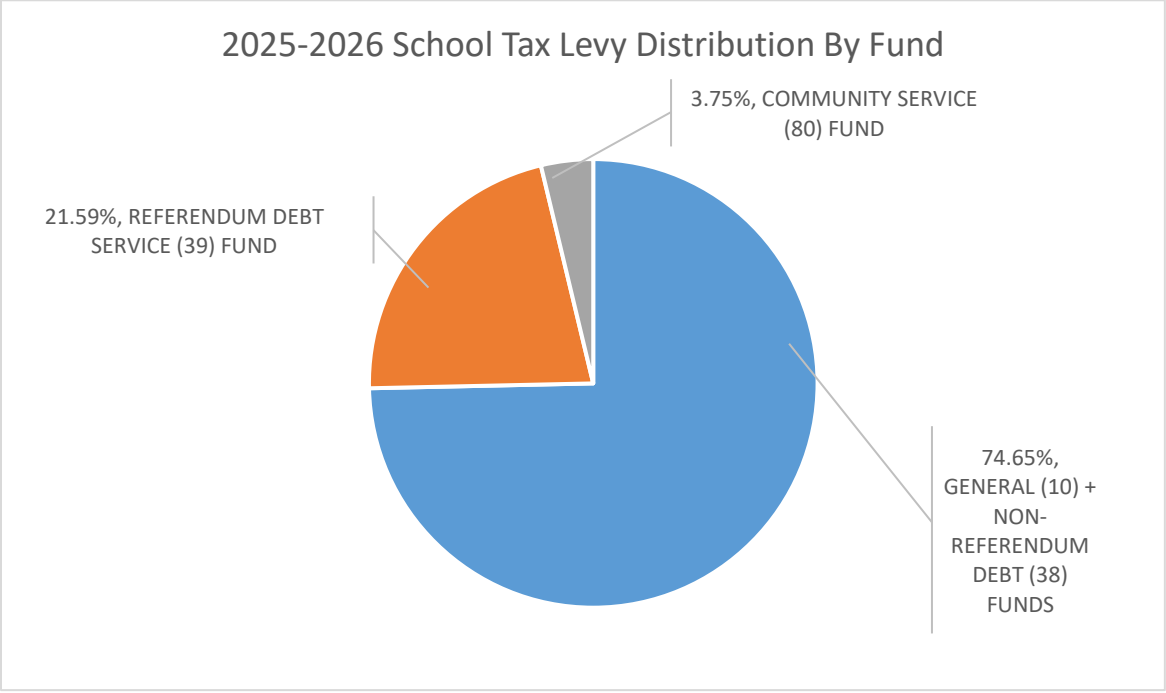
The 2025-2026 Community Service (80) Fund tax levy is currently at $200,000, which is reflective of the anticipated expenditures planned for the operation of the community portion of the fitness center and community pool.

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 2025-2026 tax levy, 74.65 percent will be collected for the General (10) Fund, 21.59 percent will be collected for Referendum Debt Service (39) Fund and 3.75 percent for the Community Service (80) Fund.

The following charts compare the proposed 2025-2026 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 2025-2026.

2025 – 2026 School Tax Levy Distribution Chart

Fund	Actual 2021-20022	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Proposed 2025-2026	Change Dollar	Change Percent
10 – General	$3,151,643.00	$2,861,348.00	$3,729,385.00	$3,906,800.00	$3,977,818.00	$71,018.00	1.79%
30 – Debt Service	1,065,840	1,146,057	1,148,407	1,149,906	1,150,556	$650.00	0.06%
80 – Community Service	271,216	200,000	200,000	200,000	200,000	$0.00	0.00%
Chargeback	-	-	-	-	-	-	
Total School Tax Levy	$4,488,699.00	$4,207,405.00	$5,077,792.00	$5,256,706.00	$5,328,374.00	$71,668.00	1.35%
Mill Rate	$8.86	$7.14	$7.68	$7.34	$6.94	($0.40)	-5.76%



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 7.5% increase to property valuation to calculate the proposed mill rate for 2025-2026. This increase yields a 2025-2026 mill rate of 6.94 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 2024-2025 was $7.09 per $1,000 of equalized value. The data depicted in the chart below was taken from a Department of Public Instruction web site.

District	2024-2025 Mill Rate	2023-2024 Mill Rate	2022-2023 Mill Rate	2021-2022 Mill Rate	2020-2021 Mill Rate	2019-2020 Mill Rate
CAMBRIDGE	8.23	8.72	8.88	9.12	9.38	10.23
COLUMBUS	6.87	7.35	8.3	9.64	10.1	8.7
DEERFIELD	8.75	9.33	9.29	10.35	10.55	11
DODGELAND	6.16	6.42	6.77	9.33	10.47	9.65
JOHNSON CREEK	10.33	11.58	11.58	11.59	11.58	11.37
LAKE MILLS	7.2	7.9	7.6	8.41	8.42	9.33
MARSHALL	8.08	8.4	10.19	8.14	10.47	10.6
WATERLOO	**7.34**	**7.68**	**7.14**	**8.86**	**9.75**	**10.35**
STATE AVG	7.09	7.18	7.68	8.64	9.22	9.37

Projected Growth – Equalized Value

County	Municipality	2021-2022	2022-2023	2023-2024	2024-2025	% of District	2025-2026
	T. York	18,862,834.00	22,168,747.00	25,192,187.00	29,175,119.00	4.08%	
	T. Elba	3,040,029.00	3,471,813.00	3,940,922.00	4,273,261.00	0.60%	
	T. Lowell	26,959,171.00	31,931,008.00	36,889,218.00	43,394,600.00	5.32%	Projected
	T. Portland	118,448,585.00	133,158,266.00	160,197,816.00	176,178,021.00	23.38%	7.25%
	T. Shields	1,513,486.00	1,691,110.00	2,107,304.00	2,268,705.00	0.30%	Increase
	C. Waterloo	256,338,000.00	305,362,800.00	331,385,100.00	3,453,666.00	50.60%	In Value
	T. Milford	2,404,335.00	2,875,356.00	3,156,151.00	102,562,433.00	0.47%	
	T. Waterloo	78,989,518.00	88,406,232.00	97,980,396.00	354,539,900.00	15.59%	
	District Value	506,555,958	589,065,332	660,849,094	715,845,705	100%	767,733,925
		2021	2022	2023	2024		2025

2024-2025 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 74.52 percent of its 2024-2025 tax levy at the conclusion of its fiscal year on June 30, 2025.

County	Municipality	Tax Levy	6/30/25	Balance Due as of 6/30/25
Dane	T. York	214,243.13	154,120.74	60,122.39
Dodge	T. Elba	31,380.06	22,467.80	8,912.26
Dodge	T. Lowell	318,661.76	231,815.48	86,846.28
Dodge	T. Portland	1,293,736.98	946,810.15	346,926.83
Dodge	T. Shields	16,659.89	11,723.54	4,936.35
		1,660,438.69	1,212,816.97	447,621.72
Jefferson	C. Waterloo	25,361.48	17,555.89	7,805.59
Jefferson	T. Milford	753,151.91	560,801.11	192,350.80
Jefferson	T. Waterloo	2,603,510.79	1,972,078.35	631,432.44
		3,382,024.18	2,550,435.35	831,588.83
		5,256,706.00	3,917,373.06	1,339,332.94
			74.52%	25.48%

Operational "Cash-Flow" Borrowing

In recent years, the Board has revised its Fund Balance Policy to increase the amount of operating cash on hand to cover operating expenses during the period when the State is allowed to delay aid payments for the current fiscal year. The Board policy on Fund Balance states, ". . . the Board of Education shall strive to build and maintain a general fund balance at a level equivalent to at least the amount of three months of the operating expenditures of the general fund." The District does not anticipate that it will complete the process for a line-of-credit for the 2025-2026 fiscal year.

Waterloo School District – Fund 39 Summary of Indebtedness

Purpose/Project	2001 Addition	2008 Addition	2019 Project 1	2019 Project 2
Date of Issue	3/1/2001	5/5/2008	12/10/18	03/04/19
Average Interest Rate	4.54%	3.33%	3.55%	3.5375%
Loan Amount	$1,520,000.00	$1,375,000.00	$7,200,000.00	$9,000,000.00
Repayment Schedule	04-01 & 10-01	04-01 & 10-01	03-01 & 09-01	03-01 & 09-01
2024-2025	$ 0.00	$ 0.00	$509,762.50	$640,143.76
06-30-2025 Balance	$ 0.00	$ 0.00	$5,375,000.00	$6,360,000.00

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 the 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

2025-2026 DISTRICT GOALS

The District is currently working with Scott Carr and the Career, Community, and Life Readiness initiative. As a District we are taking a hard look at how we prepare students and ensure we serve all students no matter what their plans are after graduation. This year we will engage staff, students, community members, and the School Board to retool and refocus what we do with the goal of having a portrait of a graduate and a different approach to education in the Waterloo School District. The Career, Community, and Life Readiness work is a 3-5 process.

Waterloo PK-4
The 2024–2025 school year marks another exciting chapter in our journey as a connected and caring community of learners. We continue to build strong, supportive partnerships with families and with one another, partnerships that are the foundation of our school's success. Through open communication and collaboration, we are shaping a school environment that is safe, kind, and inclusive, where every student feels valued and supported. Our staff meet daily to discuss student learning and share strategies that help all learners grow and thrive. We feel the continued support of our Elementary families, and we know that by working together, we're creating a school where kindness, safety, and high academic expectations go hand in hand. These connections make our school stronger and reflect the shared commitment we all have to student success. Thank you for being a vital part of our community!

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. Our students are given an opportunity to be at school for the first time and create connections with staff and other students. 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-4. With both paper and digital resources available, this curriculum served all of our learners. To boost our students' math learning and engagement this past year, we used the program IXL for grades 3 and 4. This is an intelligent adaptive tool that adjusts in real time and it analyzes the types of mistakes students are making.

Literacy
This year, we implemented Act 20 requirements, creating reading plans for students in grades K–3 and ensuring our K–3 teachers completed summer training to support literacy growth. We continue to use Houghton Mifflin Harcourt Wonders reading curriculum for PreK–4 and identified literacy priority standards that align with the Science of Reading. Our goal is to build strong readers and foster a lifelong love of reading.

Social Studies
Our curriculum is based on the Wisconsin Standards. This year we started using Savvas, a K-4 Social Studies curriculum. Through project-based learning students are naturally encouraged to apply the skills of inquiry, collaboration, decision making, and problem solving

Science
We continue to use FOSS Science in grades K-4. Students are beginning to develop a love of science and inquiry. As we think about our science curriculum for the future, teachers have been using the resources from Mystery Science to supplement and enhance the science units.

Monitoring Student Growth We continue to use STAR assessments in reading, math, and early literacy to monitor student progress in grades 4K–4. Students in grades 3 and 4 also participated in the Wisconsin Forward Exam this spring. Additionally, approximately 50 English Learners (ELs) in grades K–4 took the ACCESS assessment to measure their language proficiency. Reading growth is tracked using the Fountas & Pinnell (F&P) Benchmark Reading Assessment, administered to all K–4 students in the fall, winter, and spring. Teams of teachers, reading specialists, and administrators meet regularly to review data across all grade levels. STAR progress monitoring tools help document reading growth for students with reading plans, and digital data walls support tracking of elementary reading data. Moving forward, there will be an increased focus on using data to

inform instructional decisions. We are prepared to deliver targeted interventions to ensure more students reach proficiency or above.

Contests and Challenges
As part of a community outreach initiative, Waterloo Elementary took part in the Kids Heart Challenge. Students learned about heart health and were encouraged to watch a Hands-Only CPR video with their families. In May, we successfully hosted another in-person Talent Show, along with music concerts and art exhibitions. Students proudly showcased their skills in singing, dancing, hula hooping, rollerblading, and comedy.

PBIS
Positive Behavioral Interventions and Supports (PBIS) is a schoolwide framework designed to create a safe, supportive environment by addressing the social, emotional, behavioral, and academic needs of all students. This year, we've enhanced our schoolwide behavior plan by introducing Second Step in PreK through 4th grade classrooms, further strengthening our approach. By implementing an equitable, multi-tiered system of support, we ensure consistent, effective instruction, build staff capacity to meet the diverse needs of our learners, and use data to proactively support students. This approach fosters a positive school culture, strengthens connections with families and the community, and lays the foundation for students to graduate prepared 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. Students in grade 2 were given an intro to Chrome Book class one day a week as an introduction to using the Chrome Book. Much of their curriculum included digital components including but not limited to: Wonders, Into Math, and other educational apps.

5-8 CHRISTINE ZIEMANN, 5-8 PRINCIPAL

Waterloo 5-8
During the 2024-2025 school year, staff 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 2025-2026 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. Our teachers implemented Flexible groupings and were able to collaborate with other math teachers to provide skill specific interventions and enrichment.

Our 7- 8 Math teacher completed the first year of Illustrative Math implementation and dug into College and Career Readiness. Students were able to participate in multiple performance tasks linked to real work applications and use their math skills to work through and present solutions to real world problems.

Literacy
During the 2024-2025 school year, staff implemented our Savvas Literacy resource. 5th grade uses My View and 6-8 uses My Perspectives. The ELA department used collaborative time to have focused conversations about moving students forward in English Language Arts. A large focus this year was on writing strategies. Another focus of the group was vertical alignment of Essential Standards.

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. The focus for Intermediate School is Geography and the focus for Middle School is History. The resources we use aligns directly with the standards and are purchased through Savvas.

Science
During the 2024-2025 school year, we continued to use FOSS Science in grade 5 and Inspire Science in grades 6-8. Both resources help students 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. During the 2025-2026 school year, we begin implementation of Elevate science, which is a Savvas product. Our science teachers participated in professional development over the summer and will have a follow-up professional development opportunity this Fall.

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. As the results for the Wisconsin Forward Exam and the ACCESS test (for English Learners) were made available to us, discussions surrounding data and school improvement were woven into our PLCs.

Contests and Challenges
There were a few opportunities offered this year for extra practice and friendly competition. Our Student Council planned 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 & DBT
We continue to refine our equitable multi-level system of support 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 systemic changes into place as well as to plan for individual behavior support. Staff will again have the opportunity to meet with Debbie Brent during the 2025-2026 school year to refine classroom management practices.

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. Staff can use monitoring software to ensure that students are participating appropriately while using online resources.

HIGH SCHOOL — SHAWN BARTLET, PRINCIPAL

The 2024-2025 school year was successful for students and staff. We were 1 of the 17 high schools in the state of Wisconsin that received the AP Access award. Below is how a school gets recognized for this award: *AP Access honors schools that encourage more low-income and underrepresented minority students to take AP courses. The percentage of students in at least one of these categories who took at least one AP Exam before graduation is proportional to or above your school's student population, demonstrating a clear and effective commitment to equitable access to advanced coursework.* This is the first year the award was given to schools across the nation. This is a direct reflection of the hard work and determination of our entire school community.

Waterloo High School began the year with 223 students. These students were served by twenty teachers, one school counselor, one shared IMC Director, fourteen shared teacher aides and 1.5 administrative assistants.

The Waterloo HS Future Business Leaders of America (FBLA) had twenty-five students participate in this year's Regionals with three advancing to state. One student qualified for nationals.

The Patriot's Club had fifty-three members. They hosted the annual Veteran's Day assembly in November. The Student Council had thirty-seven members. Six students participated in forensics with all advancing to state. Our Musical Department had students participate in Solo & Ensemble with two advancing to state.

There were sixty-two active members in the FFA. Eleven participated in the Trap Team. Nineteen participated in the Capitol Conference Math Meet in the fall. The National Honor Society had thirteen junior and senior students. These students excelled in the areas of scholarship, leadership, character, and service.

The average daily student attendance for 2024-2025 was 94.34%. Rates from previous years are as follows:

2002-03 - 93.5%	2007-08 - 96.0%	2012-13 - 96.1%	2017-18 - 95.26%	2022-23 96.86%
2003-04 - 94.4%	2008-09 - 95.6%	2013-14 - 95.62%	2018-19 - 95.05%	2023-24 95.9%
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%	

The dropout rate for 24-25 was 0%. Rates from previous years are as follows:

2001-02 - .98%	2006-07 - .68%	2012-13 – 0%	2017-18 – 0%	2022-23 - 0%
2002-03 - 1.25%	2007-08 - .37%	2013-14 – 0%	2018-19 – 0%	2023-24 - 0%
2003-04 - 0%	2009-10 - .37%	2014-15 – 0%	2019-20 – 0%	
2004-05 - 0%	2010-11 - 0%	2015-16 – 0%	2020-21 - 0%	
2005-06 - .63%	2011-12 - 0%	2016-17 - .01%	2021-22 -0%	

Finally, the Class of 2024 received just over $200,000 in local scholarship money. The support is very much appreciated.

PUPIL SERVICES/SPECIAL EDUCATION — MICHELE ARMENTROUT, DIRECTOR

Special Education

Waterloo Student Services and Special Education are committed to ensuring that all students achieve high levels. Our Special Education department continues to align practices and procedures in identifying and serving students aged 3-21. Special education is a *service* that supports students with disabilities so that they may access, engage, and make progress in grade-level curriculum as well as make progress on individual goals. Our department continues to develop and implement College and Career Ready Individualized Education Programs

(IEPs) to make certain that students with IEPs have rigorous goals and graduates prepared for career, community, and life readiness.

Part of this work involves collaborating with staff to facilitate student independence. Special education accounts for six functional areas: academics, communication, cognitive learning, social-emotional learning, physical/health, and independence/self-determination. In the 2024-2025 school year, Waterloo evaluated 30 students, qualifying 18 students for special education. Our department utilizes the WI DPI Social Emotional Competencies when writing goals that focus on social/emotional, and our behavioral needs.

Last year, Waterloo was awarded the ES3 Grant. This three-year grant supports continuous improvement in planning and progress monitoring efforts in enhancing social and emotional skills in Students with IEPs. Six staff members embarked on a year-long coaching training. Monthly meetings were held, and the team worked to determine our district goal: *We believe that if we create an independent pathways system, we will see improved outcomes in engagement for students with IEPs*. In 25-26, we move into the second year of this grant.

Student Services
Waterloo School District implements a multi-level system of support (MLSS) by collaboratively providing services, practices, and resources to every learner based on responsiveness to effective instruction and intervention. Our MLSS focuses on providing three levels of support (universal, targeted, and intensive) in three major areas: academics, behavior, and well-being. Our student services team is a crucial part of this effort. Our student services staff facilitate our Student Support Team process at all building levels. This process provides a comprehensive way for data collection and resources.

School Counseling at the Elementary School
During the last couple of years, we have seen an increase in mental health needs among students. The elementary counselor has worked closely with county services to help students and families access support outside of school. In 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, called C.A.R.E.S., helped students develop their Career and Academic Goals, emphasized our Waterloo Way (RRR), and social/emotional skills. The Elementary counseling program's Essential Standards for C.A.R.E.S. units and lessons have been aligned with WI-DPI Social Emotional Learning competencies as well as the ASCA (American School Counselors Association) Mindsets and Behaviors.

School Counseling at the Middle School
Building social and emotional learning was the overall goal of the counseling program. PEP assemblies, individual counseling, and small and large group counseling are 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 ability to work as members of a team. The counselor incorporated Pirate Time activities to build school climate and school spirit, team building, and student recognition. Students were encouraged to work on academic preparation, set and attain goals, career guidance and career planning. The counselor taught career guidance lessons via Xello. One-on-one meetings were held with 8th-grade students exploring high school scheduling and career clusters.

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 implement a college and/or career readiness plan. This includes college applications, financial aid, scholarships, and setting up Youth Apprenticeship and/or job shadows. We also continued working with our representative from Madison College, who helps students enroll. He comes to meet with interested seniors to help them apply, waiving the application fee for any seniors who worked with him.

This year, we have 40+ 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 10+ 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

Throughout the 2024–2025 school year, the physical education, health, and special education departments made daily use of the fitness center and weight room. Physical education teachers incorporated routines focused on the five components of fitness: muscular strength, muscular endurance, cardiovascular fitness, flexibility, and body composition. Instruction emphasized proper weightlifting techniques, safe use of equipment, and respectful weight room etiquette. The strength and conditioning record board continues to motivate students to participate in fitness testing and strength and conditioning classes.

Our fitness center/weight room is also a hub for community use. Our efforts continue to focus on retaining members and growing memberships. We continue to utilize EZ Facility software, which provides an app for convenient online purchases and bookings. To support staff wellness, we offer a designated Teacher/Staff Workout Time (Monday–Friday, 3:30–4:00 p.m.), giving WSD teachers and staff exclusive access to the facility without students or community members present. We are proud to provide Waterloo with a safe space for mental, physical, and social health.

Memberships include access to both the facility and class programming. Zumba and Boot Camp remain popular options, with good participation year after year. We are grateful for our dedicated instructors who bring valued consistency to our programs. The Sit & Be Fit Senior Exercise class continues to thrive, averaging 15+ participants per session, helping seniors maintain balance, coordination, and independence. Our Indoor Track Walking/Walk the Halls program also offers residents and nonresidents a safe way to stay active during the colder months by walking in the Fieldhouse or school hallways.

The Wellness Committee continues to enhance staff engagement through programs built around the eight pillars of wellness: Emotional, Personal & Professional, Nutritional, Environmental, Financial, Social, Physical, and Spiritual. We are excited to provide a variety of wellness options so every staff member can find something that best supports their needs. This year, we will incorporate a free app for step tracking challenges and then a monthly wellness opportunity that can be done in small group settings or in personal free time.
Planned offerings for staff include:

- Meditation Mondays
- Wake Up and Walk (Fieldhouse walking)
- March Wellness Madness
- Iron Man Challenge
- Sprint Walking Challenge
- Walktober Walking Challenge
- FIT (women led weightlifting)
- Recipe exchanges/Salad Bar Potlucks
- Snowshoeing
- Autumn hikes at the Garman Nature Preserve

Staff surveys help guide future programming, ensuring activities meet diverse needs and interests. Our goal is to strengthen district climate and culture through meaningful opportunities for wellness, connection, and personal fulfillment.

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

WATERLOO COMMUNITY POOL — JANESSA HENNING, DIRECTOR

The Waterloo Community Pool is an important part of our physical education curriculum for grades 4–12. Students learn basic swimming strokes, water safety, and lifelong recreational skills through a progressive approach that continually builds on prior knowledge. We are grateful to provide this unique section of physical education throughout the school year.

This past year, we were able to replace the west facing set of doors in the pool area. This upgrade will improve energy efficiency and help maintain proper air and water temperatures. Our Community Pool membership packages continue to remain affordable, especially when paired with Fitness Center options. Together, they provide the variety and quality of a large-scale fitness facility at a fraction of the cost—right here in Waterloo. I always enjoy showcasing our 57-year-old pool during tours, as visitors are consistently impressed by the opportunities it brings to our community.

American Red Cross group swimming lessons continue to thrive. With expanded marketing to neighboring communities (Columbus, Marshall, Lake Mills, Johnson Creek, Jefferson and Deerfield), our sessions of 54 openings often fill within 48 hours. Nearly 300 swimmers participated in June and July 2025 alone, and parent feedback has been overwhelmingly positive. This has been consistent now for the past couple of years. Private lessons are fully booked each month as well, thanks to our outstanding swim instructor staff.

The Community Pool also employs local high school students as lifeguards and instructors. With an active roster of 12, we have never closed due to staffing shortages, a rare accomplishment among area pools. By recruiting strong swimmers as sophomores and supporting them throughout high school, we've built a consistent, reliable staff that families appreciate. Aqua Aerobics continues to draw strong attendance, with 9–15 participants per class. Our morning group includes members who have attended for over 30 years! Evening classes are also well attended, with participants regularly encouraging new members to join.

The Watertown Swim Team (WAT) rents our facility for 10 months each year, providing a "home pool" for Waterloo swimmers pursuing competitive opportunities beyond our lesson program. We value this partnership and the rental revenue that helps offset pool expenses. Families whose children complete Level 4 lessons are encouraged to connect with WAT for further advancement. Additionally, Madison Scuba continues to rent the pool two days each month. Co-taught by Waterloo teacher Mac Chopin, this program offers scuba certification for adults and provides another source of revenue.

Our online platform, EZ Facility, remains popular with members. It allows convenient online purchasing of pool and fitness packages, workout scheduling, and online registration for our swimming lessons. This allows our facilities to function and flow efficiently.

For more information about packages and offerings, please check the Waterloo School District website or contact Janessa Henning. | (920) 478-3511.

BUILDING AND GROUNDS — TAMMY RENFORTH, DIRECTOR

The District believes that a safe, well-maintained and pleasant environment is necessary for optimal learning. District residents have made a substantial investment in school facilities over the years, so maintaining the community's investment is a Board of Education priority. Providing educational facilities that are appropriate

for instruction, environmentally efficient, and designed to create a safe place for children to learn and teachers to teach is of paramount importance. Each summer, the building and grounds staff, along with a crew of summer workers, removes all furnishings from each classroom, washes all furniture, walls and equipment, and shampoos carpeted flooring or strips, seals and waxes hard surfaced flooring.

The District utilizes a preventive maintenance program to service and maximize the life of equipment that operates the building mechanical systems. Groundwork includes snow removal, lawn care and work on the various athletic fields. During the school year, the custodial staff cleans and makes repairs to the building daily. During the 2024-2025 fiscal year and the summer of 2025, the District completed the following major repairs and improvements to the buildings and grounds:

- Wood chips for the Elementary playground and building landscaping
- New tile and baseboard trim in 4 classrooms, and a hallway
- New fence around the Elementary playground

The Waterloo Board has a standing Building and Grounds subcommittee, which annually reviews a Ten-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 DANIELS, 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 2024-25 school year totaled $175,170.81. In addition, we were awarded $39,999.49 in donated commodities. Our catering service included teacher in-service meals, and special awards receptions. 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 to 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 Lupita Hidrogo at hidrogog@waterloo.k12.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 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 has made progress in the following areas:

- Updates to network software
- Migration of PCs Windows 11 and Chrome OS Flex
- Automated rostering of additional systems through ClassLink
- Replacement of three grades of student Chromebooks
- Implementation of multi-factor authentication for staff
- Installation of additional vape detectors

DISTRICT — BRIAN HENNING, DISTRICT ADMINISTRATOR

It has never been more evident that education is changing, and Administration and School Boards will need to change too. 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.

During the 2024-2025 School year, the District spent time focusing on student achievement, but also spent the year working with Scott Carr and the Career, Community, and Life Readiness Initiative. The School Board also went through board-specific training with Scott Carr around CCLR. The Board discussed what a portrait of a Board member looks like.

The District was again recognized on the WI State Report Card as being a school that 'meets expectations' based on the set of criteria established by the Department of Public Instruction. 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 focused on academics and making sure the District has highly qualified staff to continue teaching our students.

At the District level, time has been spent continuing our commitment to preparing all students for what comes after high school. 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 2025-2026 and beyond to support students. The District also will be implementing the SAEBRS program.

Also, in 2024-2025, Sara Cummings and Susan Quamme were re-elected to another 3-year term on the school Board. Our School Board has never been more focused on making this the best school it can be, and that is evident in their work on the second Wednesday 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 fourth 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 to many years of service with them in the District. In addition, Mrs. Holli Viken was in her third year as PreK-4 Principal, and she has a

lengthy list of initiatives that she is leading in the elementary. We are excited about having a strong administrative team anchored by High School Principal Shawn Bartelt who has served 9 years in the District.

Overall, the future is bright for the Waterloo School District and everyone has a great deal to be proud of on so many levels. Our challenge in Waterloo will be sustaining the high level of achievement in Waterloo under the current fiscal situation. The District continues to see reduced revenue and record high inflation that is presenting some unique challenges. The District did pursue an operating referendum in April of 2023 for $590,000 for three years, but 2026 will be the last year of those funds. The District will certainly need to look at a renewal of that operating referendum to continue to offer the same programs and small class size.

2025-2026 Certified Staff

Alex Zumbach	MS/HS Agriculture
Alexander Ugoretz	5th and 6th Grade
Allison Debaufer	2nd Grade
Alyssa Ugoretz	4-Year-Old Kindergarten
Amy Schaumann	Interventionist/Title I
Analiesa Harbach	IS/MS/HS Choir
Angel Steuerwald	3rd Grade
Annette Servies	MS Science
Ashley Reinke	Elementary ESL
Brad Bacik	HS Science
Brandon Siska	PHY ED/AD
Chelsea Schenk	7-12 ESL
Chloe Evans	MS Math
Curtis Christian	2nd Grade
Dale Thoreson	5-8 Guidance
Damaris Milfred	MS Spanish
Debra Braatz	4K-12 PE
Dennis Klubertanz	PE/Health
Deryl Mccauley	8th Grade ELA
Emilee Truman	5th Grade Math
Emily Marty	Speech/Lang Pathologist
Emily Mcfarland	MS Cross Catagorical
Emily Schimelfenyg	HS English & ESL
Emma Veitch	Occupational Therapy
Erica Allermann	IS Cross Catagorical
Erika Ring	Kindergarten
Gemma Mastranagelo	HS Spanish
Harry Finkelmeyer	7th and 8th Grade
Heather Rynearson	EC/4-Yr-Old Kind
Jennifer Hewitt	4-Year-Old Kindergarten
Jennifer Keuler	HS English
Jennifer Porter	Library Teacher
Jessica Danks	PE/Health
Jessica Leonard	Instructional Coach
Jill Klawitter	HS Cross Categorical
Joseph Christensen	5th and 6th Grade
Kait Venden	3rd Grade
Kari Scheifen	Kindergarten
Katie Henry	HS Cross Categorical
Keith Setz	HS Math
Kim Ryan	ES Cross Categorical
Krista Sale	Cross Categorical/Math Intervention
Laurie Zwieg	HS Cross Categorical
Leslie Fugate	PK-12 Library/Media/IT
Lindsey Spoehr	PK-4 General Music
Lynn Dose	7-12 Business Education/AD
Mackenzie Parrell	6th Grade Math
Magdalana Trilling	Speech/Language Pathologist
Mariah Woock	2nd Grade
Megan Burns	HS Science
Meghan Maurer	ES/IS Art
Michael Birschbach	4th Grade
Michael Chopin	MS/HS Tech Education
Mike Berry	5th and 6th Grade
Morgan Keske	1st Grade
Nathan Campbell	5th Grade ELA
Nicole Stanton	Interventionist/Title I
Rachel Holden	HS English and Social Studies
Rebecca Jacob	Kindergarten
Robert Dzielinski	IS/MS/HS Instrumental Music
Sarah Foskett	4th Grade
Sarah Schneider	1st Grade
Shane Seefeld	HS Math
Sheila Feider	Psychologist
Shelly Scharenbrock	HS Mathematics/Physics
Stephanie Noble	7th Grade ELA
Teagan Ochoa	PK-8 Counselor
Theresa Habeck	MS/HS Art
Tori Hush	Floating Substitute
Tracy Grant	Floating Substitute
Tyler Kopplin	HS Counselor
Zachary Wedel	HS Social Studies

Instructional Aides

Amy Brown	Elida Peralta	Larissa Schumann	Scott Dinge
Cyndy Karls	Ali Schiefen	Kenneth Wegner	Chrissy Klug
Annarosa Madrid	Ana Estrada	Rebecca Wolter	Kathy Lane
Brianna Mott	Jenny Ahorner	Camille Noonan	Melanie Degler
Barbara Erdman	Jessica Wredberg	Shonitt Angers	Kassandra Coopenhefer
Christine Radloff	Lacey Behm	Tina Holden Avila	

Brian C. Henning, District Administrator

Beth Karnick..... Administrative Assistant
Cory Calvert .....Network Administrator
Danielle Andrews ..... Systems Administrator
Leslie Fugate……. Network Assistant
Sarah Borchert ..... 55% School Nurse
Deisy Estrada .....Family and Community Engagement Coordinator

Susan Daniels, Business Manager

Laurie Billingsley…….....Payroll and Benefits Specialist/Accounts Payable
Lupita Hidrogo .....Food Service Secretary
Janessa Henning ..... Pool & Fitness Center Director

Shawn Bartelt, High School Principal

Brandon Siska……. ……..……7-12 Athletic Director
Melissa DeVries .....High School/9-12 Activities Director/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
Emily Marty, Magdalana Trilling.....Speech Therapy
Emma Veitch……..…….....Occupational Therapy
Connor Funnell.……..….……....…Physical Therapist (1)
Heidi Campion.…….….....Physical Therapist Assistant (1)
Deb Bilau...…….……Vision (1)
Diane Contreras…….……...…….……. Audiologist (1)
Nancy Keith…….……...…….……..…Deaf and Hard of Hearing (1)
Emily Brown.....….……..…….....Orientation and Mobility (1)

Tammy Renforth, Building and Grounds Director/Safety Coordinator

(Building and Grounds Department)

Juan Garcia, Julio Aguero, Robert Schulenburg, James Schultz, Kurt Kelsey, Christine Riege, Tia Elliott, and Norman Johnson ..... Custodians
Roger Hovde..... Maintenance/Custodian

Food Service

Helen McNichol, Linda Bengsch, Linda Sturgill, Heidi Guell, Christine Riege, Brandi Renk, Lori Deppe, and Liudmyla Volkova

Transportation Contractor

GO Riteway…….....Lacie Lederman Contract Manager, Waterloo Operations