

Waterloo School District



SEPTEMBER 27, 2021

BUDGET HEARING – 6:00 P.M.

ANNUAL MEETING – 6:30 P.M.

WATERLOO COMMUNITY ROOM

813 NORTH MONROE STREET

WATERLOO, WISCONSIN

BOARD OF EDUCATION:

Nancy Thompson, President
Kate Lewandowski, Vice President
Karen Stangler, Treasurer
Debra Stein, Clerk

Matt Schneider, Director
Jim Setz, Director
Charlie Crave, Director

September 27, 2021

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 28, 2020 Annual Meeting, the electorate voted to hold the 2021 Annual Meeting on September 27, 2021. The powers of annual meeting are limited to those specified in Wisconsin Statute 120.10.

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

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

Thank you for attending.

Sincerely,

*Brian Henning
District Administrator*

WATERLOO SCHOOL DISTRICT
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OFFICIAL/LEGAL

BUDGET HEARING AND ANNUAL MEETING

AGENDA

Waterloo School District Community Room

813 North Monroe Street

Waterloo, Wisconsin, 53594

Join virtually here:

<https://waterloo-k12-wi-us.zoom.us/j/92100778997?pwd=bDREaWNzTHM3UWILck01eFQzdFBaZz09>

or at 312-626-6799, Meeting ID: 921 0077 8997 Passcode: 181417

Monday, September 27, 2021

6:00 P.M. Budget Hearing / 6:30 P.M. Annual Meeting

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

2. Annual Meeting
 - A. Call to Order – Nancy Thompson, Board President
 - B. Election of Chairperson Pro Tem*
*Board President or Vice-President may serve in this capacity if nominated and agrees to accept
 - C. Adoption of Agenda
 - D. Presentation/Adoption of 2020 Annual Meeting Minutes – Debra Stein, Board Clerk
(The reading of the minutes may be omitted if the electorate so desires.)
 - E. Presentation/Adoption of the Clerk's Report – Debra Stein, Board Clerk (The reading of the Clerk's Report may be omitted if the electorate so desires.)
 - F. Presentation/Adoption of Treasurer's Report – Karen Stangler, Board Treasurer (The reading of the Treasurer's Report may be omitted if the electorate so desires.)
 - G. Resolutions:
 - (1) Salaries of School Board Members
 - (2) Reimbursement of School Board Members
 - (3) Transportation
 - (4) Legal Proceedings
 - (5) Tax for Operation and Debt Service
 - (6) Furnish Textbooks for Students
 - (7) Acquire by Purchase or Condemnation Real Estate
 - (8) School Lunches
 - (9) Establish Annual Meeting Date
 - H. New Business
 - (1) Any other business, which may be properly considered under the Powers of the Annual Meeting.
 - I. Adjournment

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

NOTICE IS HEREBY GIVEN to the qualified electors of the Waterloo School District that the Annual Meeting of said district for the transaction of business will be held in the Waterloo School District Community Room at 813 North Monroe Street, Waterloo, Wisconsin 53594, on the fourth Monday in September, that being September 27, 2021, at 6:30 p.m. The budget hearing will precede the Annual Meeting at 6:00 p.m.

Dated this 7th day of September, 2021.

Debra Stein, District Clerk

RECOMMENDED RESOLUTIONS

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

PAST YEARLY SALARY AND PER MEETING RATE

	<u>2020-2021</u>
President	\$350.00-\$30.00
Vice President	\$300.00-\$30.00
Clerk	\$300.00-\$30.00
Treasurer	\$300.00-\$30.00
Directors (3)	\$300.00-\$30.00

Moved by _____ Seconded by _____

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

Moved by _____ Seconded by _____

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

Moved by _____ Seconded by _____

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

Moved by _____ Seconded by _____

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

	<u>Recommended</u>
General Fund expenditures in the amount of	\$2,892,307.00
Debt Service in the amount of	\$1,076,840.00
Non-Referendum Debt in the amount of	\$ 0.00
Community Services in the amount of	\$ 271,216.00
TOTAL	\$4,240,363.00

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 26, 2022.

Moved by _____ Seconded by _____

**WIS. STATS. 120.10
POWERS OF ANNUAL MEETING**

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

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

**ANNUAL MEETING MINUTES
WATERLOO SCHOOL DISTRICT
HIGH SCHOOL CAFETERIA
SEPTEMBER 28, 2020**

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 28, 2020.

The Annual Meeting of the Waterloo School District Waterloo, et al, was called to order at 6:44 p.m. by President Schneider in the High School Cafeteria located in the City of Waterloo, Jefferson County, Wisconsin following the conclusion of the Budget Hearing. Roll call being taken the following were present: Thompson, Stein, Kegler, Setz, Stangler, Schneider, and Lewandowski. A list of others present is on file in the District Office.

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

Motion by Nancy Thompson, seconded by Jeni Quimby, to adopt the meeting agenda as posted. Motion carried on a voice vote.

Motion by Debra Stein, seconded by Cory Calvert, to dispense with the reading of the minutes of the September 23, 2019 Annual Meeting. Motion carried on a voice vote.

Motion by Deb Stein, seconded by Jeni Quimby, to adopt the minutes of the September 23, 2019 Annual Meeting. Motion carried on a voice vote.

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

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

Motion by Gene Kegler, seconded by Deb Stein, to dispense with the reading of the Treasurer's Report. Motion carried on a voice vote.

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

Motion by Gene Kegler, seconded by Jim Setz, to recommend the salary of the Board of Education 2020-2021 year remain the same, that being \$300.00 per year, with the Board President earning \$350.00 per year, with a per meeting rate of \$30.00. Motion carried on a voice vote.

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

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

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

Motion by Jenifer Quimby, seconded by Cory Calvert, 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 \$3,123,678.00; Debt Service in the amount of \$1,133,606.00; Non-Referendum Debt in the amount of \$50,000.00; and Community Services in the amount of \$125,000.00; totaling \$4,432,284.00. Motion carried on a voice vote.

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

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

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

Motion by Deb Stein, seconded by Jim Setz, to authorize by resolution that the Annual Meeting date will be the fourth Monday of September, September 27, 2021, 6:00 p.m. Budget Hearing and 6:30 p.m. Annual Meeting. Motion carried on a voice vote.

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

Motion by Gene Kegler, seconded by Jim Setz, to adjourn. Motion carried on a voice vote at 6:57 p.m.

FUND DEFINITIONS

#	FUND TITLE	DEFINITION
10	General	Used to account for all financial transactions related to the District's current <u>operation, except those required to be accounted for in another fund.</u>
20	Special Projects	Used to account for activities funded by specific state or federal grant programs that the DPI has directed the District to account for in this fund. As of 7/01/2005, the DPI has dictated that Fund 21 must be utilized to account for activities/gifts where revenues/receipts are received in one fiscal year and the related expenditures are in another fiscal year. Fund 27 is used to account for all special education expenditures, including federal IDEA Flow Through and Early Childhood Entitlement grants.
30	Debt Service	Used to account for transactions related to the repayment of promissory notes, bonds and state trust fund loans. Fund 38 is reserved for transactions related to non-referendum debt incurred after August 12, 1993.
40	Capital Projects	Used to account for expenditures financed through the issue of promissory notes, bonds, state trust fund loans, land contracts or an approved capital expansion fund. <u>Fund 41</u> – Capital Expansion Fund – Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites only. Equipment cannot be acquired through the use of this fund. <u>Fund 46</u> – Long Term Capital Improvement Trust Fund – A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the General Fund. The contribution from Fund 10 to Fund 46 is recorded as the expenditure for shared cost and equalization aid purposes. There is a five year wait period to use the funds from the date of the Fund 46 establishing deposit. Funds may only be used for purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other district fund. Fund 49 – Other Capital Project Fund – Used to report Capital Project Fund activities.
50	Food Service	Used to account for all activities related to student food service programs operated by the District.
60	Agency	Used to account for the financial transactions of student organizations, classes and clubs that are self-funded.
72	Private Purpose Trust	Used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund.
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 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	2,474,657.29	2,558,408.53	2,822,332.53
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	2,564.96	2,564.96
Ending Fund Balance, Restricted (Acct. 936 000)	4,590.85	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)	2,553,817.68	2,479,399.62	2,479,399.62
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,558,408.53	2,822,332.53	2,431,203.53
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,146,417.05	3,243,399.84	2,905,003.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	3,907.00	6,316.77	6,317.00
270 School Activity Income	48,882.43	23,514.92	29,303.00
280 Interest on Investments	4,961.96	4,728.09	4,728.00
290 Other Revenue, Local Sources	58,567.01	31,637.86	31,329.00
Subtotal Local Sources	3,262,735.45	3,309,597.48	2,976,680.00
Other School Districts Within Wisconsin			
310 Transit of Aids	8,601.20	6,183.66	6,125.00
340 Payments for Services	284,939.00	396,398.00	280,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-districts, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	293,540.20	402,581.66	286,125.00
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	70,252.55	73,385.89	73,386.00
620 State Aid -- General	5,491,316.00	5,405,765.00	5,694,615.00
630 DPI Special Project Grants	17,285.43	11,637.12	11,637.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	27,699.18	27,311.87	27,311.00
690 Other Revenue	672,267.82	625,362.52	613,982.00
Subtotal State Sources	6,278,820.98	6,143,462.40	6,420,931.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	123,163.51	72,991.32	47,433.00
750 IASA Grants	114,406.51	95,443.36	140,493.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	26,471.74	48,058.99	48,059.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	264,041.76	216,493.67	235,985.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	85.00	205.00	1,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	85.00	205.00	1,000.00
Other Revenues			
960 Adjustments	0.00	4,822.62	4,823.00
970 Refund of Disbursement	51,625.17	8,739.28	170.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,928.75	5,387.89	12,607.00
Subtotal Other Revenues	54,553.92	18,949.79	17,600.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,153,777.31	10,091,290.00	9,938,321.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,567,741.16	1,602,944.62	1,568,483.00
120 000 Regular Curriculum	2,005,380.45	1,937,724.50	2,108,820.00
130 000 Vocational Curriculum	254,978.73	265,691.30	320,857.00
140 000 Physical Curriculum	314,865.27	316,861.07	328,234.00
160 000 Co-Curricular Activities	190,570.28	213,731.99	236,660.00
170 000 Other Special Needs	3,244.23	23,138.50	27,134.00
Subtotal Instruction	4,336,780.12	4,360,091.98	4,590,188.00
Support Sources			
210 000 Pupil Services	301,415.50	319,489.84	333,565.00
220 000 Instructional Staff Services	340,634.32	313,878.58	355,435.00
230 000 General Administration	289,910.37	302,795.50	309,189.00
240 000 School Building Administration	644,714.07	611,258.94	714,189.00
250 000 Business Administration	1,996,342.68	1,871,641.82	1,783,344.00
260 000 Central Services	72,709.16	63,889.16	64,463.00
270 000 Insurance & Judgments	108,556.70	103,069.68	111,051.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	225,543.42	197,635.03	219,105.00
Subtotal Support Sources	3,979,826.22	3,783,658.55	3,890,341.00
Non-Program Transactions			
410 000 Inter-fund Transfers	975,242.91	795,253.47	899,901.00
430 000 Instructional Service Payments	776,786.90	888,362.00	949,020.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	1,389.92	0.00	0.00
Subtotal Non-Program Transactions	1,753,419.73	1,683,615.47	1,848,921.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,070,026.07	9,827,366.00	10,329,450.00
Budget Surplus (Deficit) for Fiscal Year	83,751.24	263,924.00	(391,129.00)

SPECIAL PROJECTS FUND (FUNDS 21, 23, 27, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	7,349.55	7,471.35	206,785.68
Ending Fund Balance	7,471.35	206,785.68	392,117.68
REVENUES & OTHER FINANCING SOURCES	1,527,586.95	1,714,047.85	1,860,289.00
EXPENDITURES & OTHER FINANCING USES	1,527,465.15	1,514,733.52	1,674,957.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	324,731.55	339,255.16	329,146.05
900 000 ENDING FUND BALANCES	339,255.16	329,146.05	262,314.05
TOTAL REVENUES & OTHER FINANCING SOURCES	1,256,250.85	1,284,165.15	1,077,399.00
281 000 Long-Term Capital Debt	1,241,727.24	1,294,274.26	1,144,231.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,241,727.24	1,294,274.26	1,144,231.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	15,055,625.30	3,395,935.53	85,345.47
900 000 Ending Fund Balance	3,395,935.53	85,345.47	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	388,840.02	1,983.32	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	12,048,529.79	3,312,573.38	85,345.47
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	12,048,529.79	3,312,573.38	85,345.47

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	24,701.89	0.00	19,437.67
900 000 ENDING FUND BALANCE	0.00	19,437.67	33,853.67
TOTAL REVENUES & OTHER FINANCING SOURCES	412,766.61	349,190.49	304,881.00
200 000 Support Services	437,468.50	329,752.82	290,465.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	437,468.50	329,752.82	290,465.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	(21,239.32)	56,059.21	119,215.83
900 000 ENDING FUND BALANCE	56,059.21	119,215.83	119,215.83
TOTAL REVENUES & OTHER FINANCING SOURCES	311,054.48	179,887.91	326,725.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	233,755.95	114,974.62	324,951.00
400 000 Non-Program Transactions	0.00	1,756.67	1,774.00
TOTAL EXPENDITURES & OTHER FINANCING USES	233,755.95	116,731.29	326,725.00

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

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GROSS TOTAL EXPENDITURES -- ALL FUNDS	25,558,972.70	16,395,431.27	13,851,173.47
Interfund Transfers (Source 100) - ALL FUNDS	975,242.91	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	24,583,729.79	16,395,431.27	13,851,173.47
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-33.31%	-15.52%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
General Fund	3,131,587.00	3,229,978.00	2,892,307.00
Referendum Debt Service Fund	1,203,180.00	1,133,606.00	1,076,840.00
Non-Referendum Debt Service Fund	0.00	50,000.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	270,000.00	125,000.00	271,216.00
TOTAL SCHOOL LEVY	4,604,767.00	4,538,584.00	4,240,363.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.44%	-6.57%
TOTAL MILL RATE	0.01035	0.009520	0.00872

Treasurer's Report

	FUND BALANCE	2020-2021	2020-2021	FUND BALANCE
FUND	6/30/2020	REVENUE	EXPENSES	6/30/2021
FUND 10–GENERAL FUND	2,558,408.53	10,091,290.00	9,827,366.00	2,822,332.53
FUND 21 - SPECIAL PROJECT FUND	7,471.35	342,121.55	142,807.22	206,785.68
FUND 27 - SPECIAL EDUCATION	0.00	1,371,926.30	1,371,926.30	0.00
FUND 38-NON-REFERENDUM DEBT SERVICE FUND	0.00	0.00	0.00	000
FUND 39-DEBT SERVICE FUND	339,255.16	1,284,165.15	1,294,274.26	262,314.05
FUND 49–CAPITAL PROJECT FUND	3,395,935.53	1,983.32	3,312,573.38	85,345.347
FUND 50 - FOOD SERVICE	0.00	349,190.49	329,752.82	19,437.67
FUND 72 -PRIVATE TRUST FUND	0.00	0.00	0.00	0.00
FUND 80 - COMMUNITY SERVICE	56,059.21	179,887.91	116,731.29	119,215.83

2021-2022 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 negotiated budgeting process. The district administration provides the building administrators a budget amount for each of the buildings. The building administrators distribute these amounts to the different classrooms and groups under their direct supervision. The administrative team reviews, prioritizes, refines and may eliminate some requests. The Board tentatively approves the budget in the spring or early summer, but revisions continue throughout the summer and fall. The Board approved a preliminary budget at its August 9, 2021 meeting.

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

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

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

2021-2022 Revenue Limit Calculation

\$8,438,852	1.	2020-2021 Base Funds - Prior Year Controlled Revenue	
			\$5,405,765 General/Equalized Aid
			\$3,219 Computer Aid
			\$15,856 Aid for Exempt Personal Property
			\$3,229,978 Certified Fund 10 Tax Levy
			\$50,000 Certified Fund 38 Tax Levy
			\$265,966 Less: Levy for Non-Recurring Exemptions
			\$8,438,852 Equals: 2021-2022 Base Funds
816	2.	Base Membership	
			(Average 2017 = 840, 2018 = 841, 2019 = 812, 2020=796)
\$10,341.73	3.	2020-2021 Base Per Member	
			(Divide line #1 by line #2)
\$0.00	4.	2021-2022 Per Member Increase	
\$10,341.73	5.	2021-2022 Maximum Base Per Member	
807	6.	Current Membership Multiplier	
			(Average of 2018 = 841, 2019 = 812, 2020 = 816, 2021 = 807)
\$8,345,776.11	7.	2021-2022 Revenue Limit for Funds 10-38-41	
			(Multiply line #5 by line #6)
\$93,076.00	8.	Hold Harmless	
\$0.00	9.	Transfer of Service Exemption	
\$0.00	10.	Referendum to Exceed Revenue Limit	
\$93,076.00	11.	Declining Enrollment Exemption for 2021-2022	
\$0.00	12.	Adjustment for Refund of Rescinded Taxes 2021-2022	
\$8,605,997.00	13.	2021-2022 Revenue Limit	
\$5,694,615.00	14.	2021-2022 General/Equalized Aid Estimate	
\$2,892,307.00	15.	2021-2022 Allowable Limited Revenue	
\$2,892,307.00	16.	2021-2022 Total Limited Revenue to be used Funds 10-38-41	
\$1,076,840.00	17.	2021-2022 Fund-39 Tax Levy (Referendum Approved)	
\$271,216.00	18.	2021-2022 Fund-80 Tax Levy	
\$0.00	19.	2021-2022 Prior Year Levy Chargeback	
\$4,240,363.00	20.	2021-2022 Total Tax Levy—All Funds	(Add lines #16, #17, #18 and #19)

The proposed 2021-2022 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 2020-2021 financial operation of the Waterloo School District was conducted by Hawkins Ash CPA's. Mrs. Monica Hauser was the Partner in charge and will present the audit report to the Board of Education at a regular meeting of the Waterloo School District Board of Education. Audit reports are kept on file in the District Office and may be reviewed by interested parties.

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

Waterloo School District Student Enrollment Report

	FTE Weight	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
		September	January										
ELEMENTARY SCHOOL													
Pre-School Speech Only	0.5	1	1	1	1	0	2	0	0	0	0	0	0
3 Year Old ECH	0.5	0	0	0	0	3	2	2	5	3	3	3	4
4 Year Old ECH	0.5	0	0	0	0	0	1	0	1	3	4	0	0
Kindergarten -4 yr	0.5			2	2	1	1	2	0	1	1	0	0
Kindergarten -4 yr	0.6	67	63	66	64	46	46	48	49	47	51	62	58
Full Day Kindergarten -5 yr	1	53	49	62	62	65	65	50	50	52	50	49	47
Grade 1-4	1	222	215	226	218	236	226	240	228	229	219	221	216
Pre K-4 Total		343	328	357	347	351	343	342	333	335	328	335	325
INTERMEDIATE SCHOOL													
5-6 Total		135	128	111	109	97	95	107	106	133	127	122	122
MIDDLE SCHOOL													
7-8 Total		141	133	139	132	134	130	117	116	112	105	129	128
SENIOR HIGH SCHOOL													
9-12 Total		298	289	302	295	291	277	293	283	289	279	268	267
Total Pre K-12 Enrollment Headcount		917	878	909	883	873	845	859	838	869	839	854	842
Total Pre K-12 FTE Adjusted Enrollment Third Friday (Jan/Sept)		890	853	882	856	853	824	838	816	847	816	828	817
Average FTE Membership (Jan/Sept)		872	869	869	856	839	824	827	816	831	816	828	817
FTE Summer School Enrollment		30	30	30	30	32	31	31	31	33	33	30	30
Total FTE State Aid Membership		890	882	882	856	853	824	838	816	847	816	828	817
Revenue Limit FTE Enrollment		902	894	894	856	866	824	850	816	860	816	828	817

	FTE Weight	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
		September	January												
ELEMENTARY SCHOOL															
Pre-School Speech Only	0.5	0	2	0	0	0	0	0	0	0	0	0	0	0	0
3 Year Old ECH	0.5	3	2	2	5	3	3	3	4	3	3	3	3	5	7
4 Year Old ECH	0.5	0	1	0	1	3	4	0	0	0	0	0	0	0	0
Kindergarten -4 yr	0.5	1	1	2	0	1	1	0	0	0	0	0	0	0	0
Kindergarten -4 yr	0.6	46	46	48	49	47	51	62	58	48	49	29	26	36	39
Full Day Kindergarten -5 yr	1	65	65	50	50	52	50	49	47	60	55	56	55	29	30
Grade 1-4	1	236	226	240	228	229	219	221	216	201	204	197	200	215	209
Pre K-4 Total		351	343	342	333	335	328	335	325	312	311	285	284	285	285
INTERMEDIATE SCHOOL															
5-6 Total		97	95	107	106	133	127	122	122	125	121	124	124	108	108
MIDDLE SCHOOL															
7-8 Total		134	130	117	116	112	105	129	128	144	140	138	137	125	124
SENIOR HIGH SCHOOL															
9-12 Total		291	277	293	283	289	279	268	267	268	264	272	263	294	290
Total Pre K-12 Enrollment Headcount		873	845	859	838	869	839	854	842	849	836	819	808	812	807
Total Pre K-12 FTE Adjusted Enrollment Third Friday (Jan/Sept)		853	824	838	816	847	816	828	817	829	815	806	796	796	812
Average FTE Membership (Jan/Sept)		839		827		831		822		822		801		804	
FTE Summer School Enrollment		32		31		33		30		30		15		1	
Total FTE State Aid Membership		853		838		847		828		829		806		796	
Revenue Limit FTE Enrollment		866		850		860		840		841		812		0	

2021-2022 General Fund Expenditure Budget

The proposed 2021-2022 General Fund Expenditure Budget is \$10,329,450.00. The proposed budget represents a \$502,084.00 or 5.1% increase over actual 2021-2022 General Fund Expenditures. Actual 2020-2021 expenditures are compared to the proposed 2021-2022 Expenditure Budget in the chart below:

	Actual Expenses 2020-2021	Proposed Expenses 2021-2022	Percent of Budget	Dollar Change	Percent Change
SALARIES	4,297,213.99	4,805,316.00	46.52%	508,102.01	11.82%
EMPLOYEE BENEFITS	1,770,201.32	1,841,335.00	17.83%	71,133.68	4.02%
PURCHASED SERVICES	2,021,131.58	2,145,407.00	20.77%	124,275.42	6.15%
NON-CAPITAL OBJECTS	683,434.07	455,705.00	4.41%	(227,729.07)	- 33.32%
CAPITAL OBJECTS	138,985.61	50,976.00	0.49%	(88,009.61)	- 63.32%
DEBT RETIREMENT	-	-	0.00%	-	0.00%
INSURANCE & JUDGMENTS	103,069.68	111,051.00	1.08%	7,981.32	7.74%
OPERATING TRANSFERS - OUT	795,253.47	899,901.00	8.71%	104,647.53	13.16%
DUES AND FEES	<u>18,076.28</u>	<u>19,759.00</u>	<u>0.19%</u>	<u>1,682.72</u>	9.31%
	<u>9,827,366.00</u>	<u>10,329,450.00</u>	<u>100.00%</u>	<u>502,084.00</u>	

SALARIES: This budget category includes wages and salaries paid to all non-special education personnel, including board members, administrators, teachers and support staff. It will consume 46.52 percent of the total 2021-2022 budget and is (\$508,102.01) or 11.82 percent higher than the actual salary and wage expenditures in 2020-2021.

FRINGE BENEFITS: This budget category includes employer social security, Wisconsin Retirement System (WRS) contributions, life insurance, health insurance, payment-in-lieu of health insurance, dental insurance, disability insurance and early retirement benefits for non-special education personnel. Fringe benefits for these non-special education employees will consume 17.83 percent of the total 2021-2022 budget. This figure is (\$71,133.68) or 4.02 percent higher than the actual 2020-2021 fringe benefit expenditures. The District offers a high deductible health plan (HDHP) in conjunction with a health savings account (HSA) contribution as well as the prior health insurance options (point of service and health management organization) through Dean Health. Currently the District pays 90% of the high deductible health plan (HDHP) premium and contributes a portion of the deductible amount (\$4,000/\$2,000) to the employee's HSA. If employees chose to continue on the point of service (POS) or health management organization (HMO) plans, which have higher premiums, the District currently pays 75% for the point of service (POS) plan premiums and 90% of the health maintenance organization (HMO) plan premiums. The dental insurance increased by 0% for this plan year. Social security, disability insurance and contributions to the Wisconsin Retirement System are driven by employee wages. The Wisconsin Retirement System contribution rates decreased from 13.50% for the calendar year of 2021 to 13.0% for 2022 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 20.77 percent of the total 2021-2022 budget. This expenditure category will be \$124,275.42 or 6.15 percent higher than actual 2020-2021 purchased service expenditures.

NON-CAPITAL OBJECTS: This budget category includes library books and textbooks, workbooks, audio-visual teaching aids, computer software, paper and instructional supplies. Non-capital objects will consume 4.41 percent of the total 2021-2022 budget. It is (\$227,729.07) or 33.32 percent lower than actual 2020-2021 non-capital object expenditures.

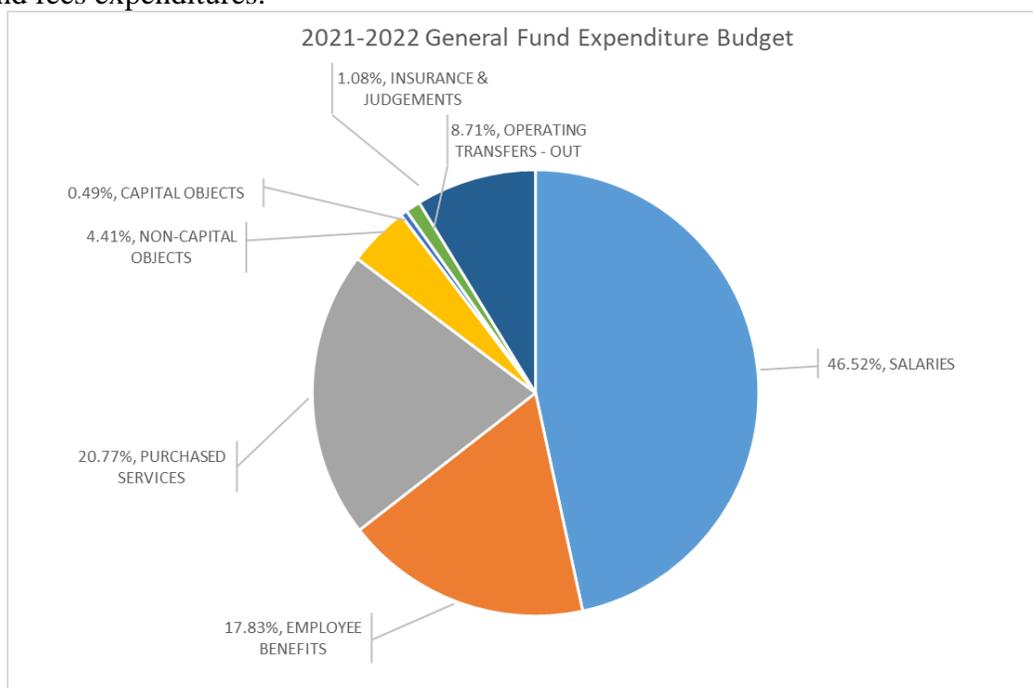
CAPITAL OBJECTS: This budget category includes all equipment that individually costs more than \$5,000 and will consume .49 percent of the total 2021-2022 budget. It is (\$88,009.61) or 63.32 percent less than the actual 2020-2021 capital object expenditures.

DEBT RETIREMENT: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.00 percent of the total 2021-2022 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 2021-2022 and is \$7,981.32 or 7.74 percent higher than the actual 2020-2021 insurance and judgment expenditures.

OPERATING TRANSFERS-OUT: This budget category is used to transfer monies from Fund-10 to Fund-27, to cover special education salaries, benefits, open enrollment transfers, out-of-District tuition payments, transportation, 66.0301 agreements and the non-salary and benefit expenditures that support special education programs. This category also is used to transfer monies from Fund 10 to Fund 50 to cover food service program expenses if that fund operates at a deficit. Operating Transfers-Out will consume 8.71 percent of the total budget in 2021-2022 and is \$104,647.53 or 13.16 percent higher than actual 2020-2021 expenditures.

DUES AND FEES: This budget category includes dues, fees and membership fees and will consume 0.19 percent of the total 2021-2022 budget. It is \$1,682.72 or 9.31 percent higher than the actual 2020-2021 dues and fees expenditures.



2021-2022 General Fund Revenue Budget

The proposed 2021-2022 General Fund Revenue Budget is \$9,938,321. The proposed revenue budget shows a decrease of \$152,969 or -1.52% percent from prior year actual revenue. The chart below compares actual 2020-2021 revenues to anticipated 2021-2022 revenues:

	Actual Revenue 2020-2021	Proposed Revenue 2021-2022	Percent of Budget	Dollar Change	Percent Change
LOCAL SOURCES	3,309,597.48	2,976,680.00	29.95%	-332,917.48	-10.06%
INTERDISTRICT PYMTS WITHIN WI	402,581.66	286,125.00	2.88%	-116,456.66	-28.93%
INTERMEDIATE SOURCES	0.00	0.00	0.00%	0.00	0.00%
STATE SOURCES	6,143,462.40	6,420,931.00	64.61%	277,468.60	4.52%
FEDERAL SOURCES	216,493.67	235,985.00	2.37%	19,491.33	9.00%
ALL OTHER REVENUES	<u>19,154.79</u>	<u>18,600.00</u>	0.19%	-554.79	-2.90%
TOTAL	<u>10,091,290</u>	<u>9,938,321</u>	<u>100.00%</u>	<u>(\$152,969)</u>	-1.52%

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 29.95 percent of the general fund revenue in 2021-2022, which is a decrease of \$332,917.48 or 10.06 percent.

INTER-DISTRICT PAYMENTS FROM WISCONSIN SCHOOLS: This revenue source includes transfer of open enrollment aid and the transfer of grant monies from consortium grants that have another district serving as the fiscal agent for the grant. It will provide 2.88 percent or \$286,125.00 of the total 2021-2022 general fund revenue.

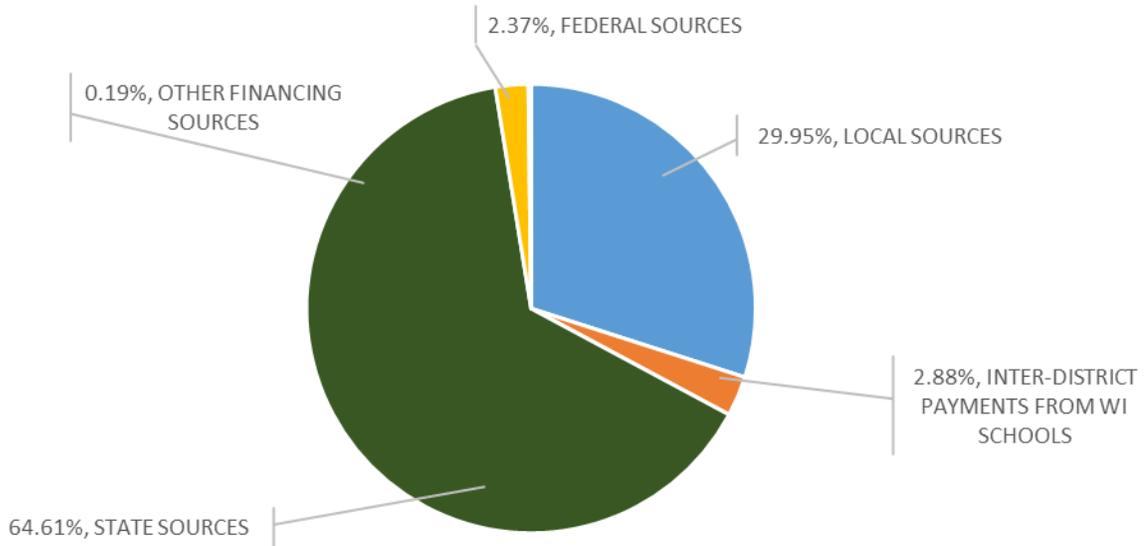
INTERMEDIATE SOURCES: This revenue source includes the transit of grant monies from intermediate sources such as CESA 2 and Madison Area Technical College. Transit of aid as an intermediate source will provide 0.00% or \$0.00 of the total 2021-2022 general fund revenue.

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 64.61 percent of the total 2021-2022 general fund revenue, which is an increase of \$277,468.60 or 4.52 percent.

FEDERAL SOURCES: This revenue source includes numerous federal competitive and entitlement grants. This revenue category will provide \$235,982.00 or 2.37 percent of the total 2021-2022 general fund revenue, an increase of \$19,491.33 or 9.00 percent.

OTHER REVENUES: This revenue source includes refunds of disbursements and adjustments from prior years and E-Rate funds. This revenue category will provide \$18,600.00, which is 0.19 percent of the total 2021-2022 general fund revenue and represents an expected decrease from the 2020-2021 total of \$19,154.79.

2021-2022 General Fund Revenue Budget



Local property taxes and state equalization aid continue to be the primary General Fund revenue sources for Wisconsin school districts. Although recent property tax relief efforts have been a positive thing, we must remember that the state is collecting taxes to provide school districts with equalization aid and all of us contribute to that tax bill. The chart below shows the percent of general fund revenues that have come to the Waterloo School District in equalization aid and property taxes (including mobile home tax) over the past five years and the projection for 2021-2022.

General Fund Revenue	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022
Equalization Aid	5,324,545 54.82%	5,327,387 54.97%	\$5,220,557 52.07%	\$5,381,775 52.04%	\$5,491,316 54.08%	5,405,765 53.57%	\$5,694,615 57.30%
Property Taxes	3,609,612 37.16%	3,407,796 35.16%	\$3,791,640 37.82%	\$3,530,396 34.14%	\$3,140,747 30.93%	3,243,400 32.14%	2,905,003 29.23%
Total General Fund Revenue	9,713,201	9,692,308	\$10,025,185	\$10,341,692	\$10,153,777	10,091,290	\$9,938,321

Proposed 2021 – 2022 Tax Levy

Per-Pupil Aid was established in the 2011 Wisconsin Act 32 as Per-Pupil Adjustment Aid and renamed to Per-Pupil Aid in the 2013 Wisconsin Act 20. The Act provided each district to receive aid in the amount of \$75.00 per-pupil in 2013-2014, \$150.00 per-pupil for 2014-2015 and 2015-2016, \$250.00 per-pupil for 2016-2017, \$450.00 per-pupil for 2017-2018, \$654.00 per-pupil for 2018-2019 and \$742 per pupil for 2019-2020, 2020-2021, as well as estimated for 2021-2022. These Per-Pupil amounts are multiplied by the district current year membership to arrive at total aid to be received. Waterloo School District received \$130,500 in Per-Pupil Aid for the 2015-2016 fiscal year and \$214,500 in 2016-2017, \$382,500 in 2017-2018, \$553,938 in 2018-2019, \$619,392 in 2019-2020, 607,952 in 20-21 and \$598,794 has been estimated for fiscal year 2021-2022. Per-Pupil Aid does not affect equalization aid, which has been estimated to increase \$288,850 for the fiscal year 2021-2022.

The 2021-2022 Debt Service (39) Fund tax levy will be \$1,076,840. The Waterloo School District brought forth two Referendum Questions to the taxpayers on August 14, 2018. Question 1 was to cover the cost of district-wide school building and improvement programs consisting of safety and security upgrades, ADA compliance updates, capital maintenance and building infrastructure improvements, a restroom addition, site improvements and acquisition of related furnishings, fixtures and equipment. Question 2 was to pay the cost of a district-wide school building program to construct an addition for a fitness center, gymnasium, locker rooms, commons, site improvement, and acquisition of related furnishings, fixtures and equipment. Both of the Referendum Questions were passed by majority vote and general obligation bonds were sold in the amount of \$7,300,000 for Question 1 and \$8,900,000 for Question 2. The District's Debt Service Schedule for this goes through March of 2038.

The 2021-2022 Community Service (80) Fund tax levy is currently at \$271,216, which is reflective of the anticipated expenditures planned for the operation of the community portion of the fitness center and community pool, as well as a community recreational program that is being considered.

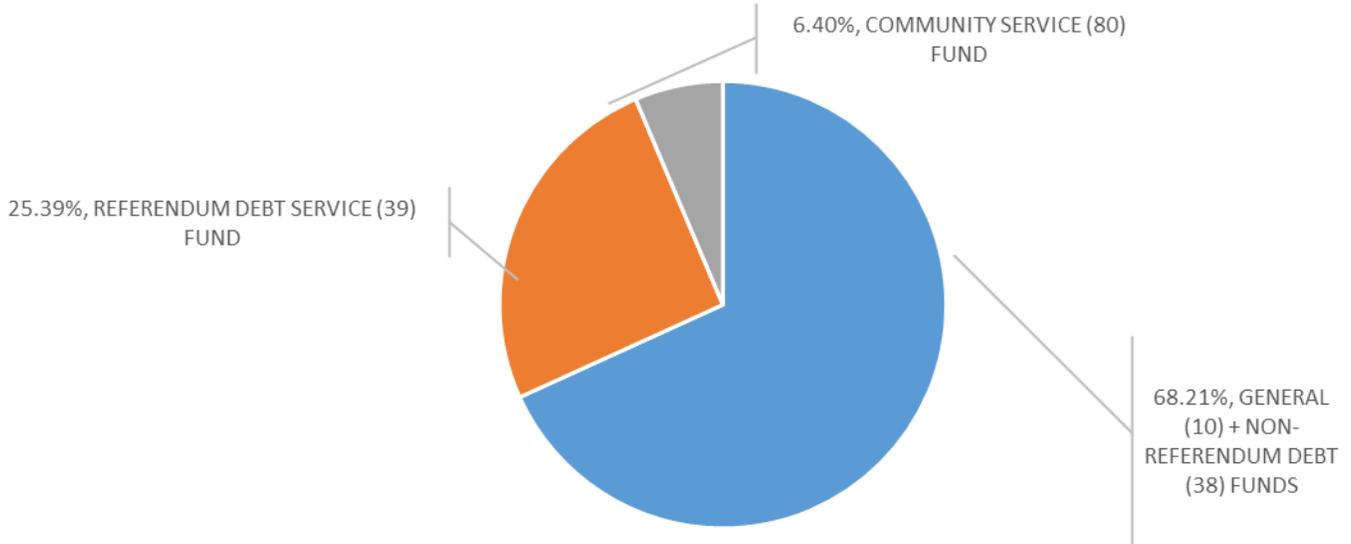
The tax levies for Funds 10, 38 and 41 are controlled by the revenue limit rules and Fund 80 by Act 20. Within the total 2021-2022 tax levy, 68.21 percent will be collected for the General (10) Fund, 25.39 percent will be collected for Referendum Debt Service (39) Fund and 6.40 percent for the Community Service (80) Fund.

The following charts compare the proposed 2021-2022 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 2021-2022.

2021 – 2022 School Tax Levy Distribution Chart

Fund	Actual 2019-2020	Actual 2020-2021	Proposed 2021-2022	Change Dollar	Change Percent
10 – General	3,131,587	3,229,978	2,892,307	(337,671)	-11.67%
30 – Debt Service	1,203,180	1,183,606	1,076,840	(106,766)	-9.91%
80 – Community Service	270,000	125,000	271,216	146,216	53.91%
<u>Chargeback</u>	—	—	—	—	
Total School Tax Levy	<u>4,604,767</u>	<u>4,538,584</u>	<u>4,240,363</u>	<u>(298,221)</u>	-7.03%
Mill Rate	\$10.35	\$9.52	\$8.72	(\$0.80)	-9.17%

2021-2022 School Tax Levy Distribution By Fund



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 has used a projected 0% increase to property valuation to calculate the proposed mill rate for 2021-2022. This increase yields a 2021-2022 mill rate of \$8.72 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 2019-2020 was \$9.37 per \$1,000 of equalized value. The data depicted in the chart below was taken from a Department of Public Instruction web site. The data for 2020-2021 is not yet available.

District	2016-2017	2017-2018	2018-2019	2019-2020
	Mill Rate	Mill Rate	Mill Rate	Mill Rate
1 CAMBRIDGE	12.82	11.87	10.56	10.23
2 COLUMBUS	9.89	9.46	9.06	8.70
3 DEERFIELD COMMUNITY	12.36	11.73	11.00	11.00
4 DODGELAND	12.87	12.47	11.15	9.65
5 JOHNSON CREEK	12.24	12.22	12.25	11.37
6 LAKE MILLS AREA	10.04	9.51	9.16	9.33
7 MARSHALL	11.18	11.76	10.56	10.60
8 WATERLOO	9.45	9.62	9.95	10.35
9 WISCONSIN HEIGHTS	11.92	11.50	11.22	10.73
State Average	9.97	9.79	9.46	9.37

Projected Growth – Equalized Value

Municipality	2018-2019	2019-2020	2020-2021	% of District	2021-2022
T. York	16,978,177	17,652,375	17,649,380	3.79%	
T. Elba	2,707,266	2,817,427	2,945,718	0.63%	
T. Lowell	22,212,125	24,124,573	24,944,760	5.36%	Projected
T. Portland	99,515,343	106,115,681	110,888,622	23.82%	4.50%
T. Shields	1,339,264	1,410,881	1,423,729	0.31%	Increase
C. Waterloo	210,867,800	227,226,100	236,117,000	50.71%	In Value
T. Milford	2,271,016	2,362,012	2,306,067	0.50%	
<u>T. Waterloo</u>	<u>61,063,629</u>	<u>63,100,318</u>	<u>69,305,524</u>	14.89%	
District Value	416,954,620	444,809,367	465,580,800	100%	486,531,936

History of Waterloo School District Equalized Value and Mill Rate

	Fall 2006	Fall 2007	Fall 2008	Fall 2009
Total Levy	3,017,596	3,358,667	3,410,029	3,896,671
Total Equalized Value	366,965,290	379,235,544	392,463,723	392,108,603
Percent Change	11.32%	3.34%	3.49%	-0.09%
Mill Rate	8.22	8.86	8.69	9.94
K-12 Average	8.31	8.45	8.61	9.18
	Fall 2010	Fall 2011	Fall 2012	Fall 2013
Total Levy	3,763,523	3,917,969	3,783,664	3,903,208
Total Equalized Value	388,923,254	373,762,310	380,696,309	362,444,353
Percent Change	-0.81%	-3.13%	1.04%	-4.79%
Mill Rate	9.68	10.4	9.94	10.77
K-12 Average	9.8	9.88	10.21	10.37
	Fall 2014	Fall 2015	Fall 2016	Fall 2017
Total Levy	3,859,537	4,007,284	3,744,891	3,827,538
Total Equalized Value	367,400,057	380,227,062	396,364,093	398,059,970
Percent Change	1.37%	3.49%	4.24%	0.43%
Mill Rate	10.5	10.54	9.45	9.62
K-12 Average	10.25	10.25	9.97	9.79
	Fall 2018	Fall 2019	Fall 2020	Fall 2021
Total Levy	3,516,700	3,131,587	3,229,978	2,892,307
Total Equalized Value	416,954,620	444,809,367	465,580,800	486,531,936
Percent Change	4.75%	6.68%	4.67%	4.50%
Mill Rate	9.95	10.35	9.52	8.72
K-12 Average	9.46	9.37	9.56	Unavailable

2020-2021 Municipal Taxes Receivable

As provided by Wisconsin Statute, taxpayers may postpone payment of half of their taxes until July 31. The chart below shows that the District had collected 75.19 percent of its 2020-2021 tax levy at the conclusion of its fiscal year on June 30, 2021.

Municipality	2020-2021 Tax Levy	Paid by 6/30/2021	Balance Due as of 6-30-21
City of Waterloo	\$2,301,720.00	\$1,800,318.71	\$501,401.75
Town of York	172,050.00	127,110.41	44,939.59
Town of Elba	28,716.00	21,423.89	7,292.11
Town of Lowell	243,167.00	174,084.94	69,082.06
Town of Portland	1,080,967.00	765,788.70	315,178.30
Town of Shields	13,879.00	10,003.91	3,875.09
Town of Milford	22,480.00	15,654.63	6,825.10
<u>Town of Waterloo</u>	<u>675,605.00</u>	<u>498,244.97</u>	<u>177,359.84</u>
Total Tax Levy	<u>\$ 4,538,584.00</u>	<u>\$3,412,630.16</u>	75.19%
			<u>\$1,125,953.84</u>
			24.81%

Operational “Cash-Flow” Borrowing

In recent years, the Board has revised its Fund Balance Policy to increase the amount of operating cash on hand to cover operating expenses during the period when the State is allowed to delay aid payments for the current fiscal year. The Board policy on Fund Balance states, “. . . the Board of Education shall strive to build and maintain a general fund balance at a level equivalent to at least the amount of three months of the operating expenditures of the general fund.” The District does anticipate that it will complete the process for a line-of-credit for the 2021-2022 fiscal year. The General Fund Budget does reflect a small amount of interest for this line-of-credit.

Waterloo School District – Fund 39 Summary of Indebtedness

Purpose/Project	2001 Addition	2008 Addition	2019 Project 1	2019 Project 2
Date of Issue	<u>3/1/2001</u>	<u>5/5/2008</u>	<u>12/10/18</u>	<u>03/04/19</u>
Average Interest Rate	<u>4.54%</u>	<u>3.33%</u>	<u>3.55%</u>	<u>3.5375%</u>
Loan Amount	<u>\$1,520,000.00</u>	<u>\$1,375,000.00</u>	<u>\$7,200,000.00</u>	<u>\$9,000,000.00</u>
Repayment Schedule	<u>04-01 & 10-01</u>	<u>04-01 & 10-01</u>	<u>03-01 & 09-01</u>	<u>03-01 & 09-01</u>
2020-2021	\$ 0.00	\$ 0.00	\$517,162.50	\$626,993.76
06-30-2021 Balance	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$6,600,000.00</u>	<u>\$7,810,000.00</u>

In 2007-2008 - District passed a \$1,375,000 referendum for boiler and HVAC replacement.

In 2018-2019 - District passed a \$7,200,000 referendum for school building improvements.

In 2018-2019 -District passed a \$9,000,000 referendum for building new building construction projects.

FORWARD

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

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

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

We encourage you to contact us with any questions.

Brian C. Henning

2021-2022 DISTRICT GOALS

The District is currently engaged in a District-wide Strategic Planning initiative. The District has pushed the reset button and throughout the year will engage Staff, students, community members, and School Board to retool and refocus on goals that will serve the District for the coming years. The expected completion of this process is scheduled for May of 2022.

Waterloo PK-8

The 2020-2021 school year proved to be challenging! Teaching and learning during a pandemic was not an easy task. The educators in Waterloo can be very proud of their accomplishments; they saw many successes in their classrooms, both for in-person learning as well as for virtual learning. Although we still face challenges from COVID, our staff continues to grow and strengthen their abilities to serve students safely.

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 weekly to share and to collaborate, which is something new for the team. Together they learned and grew as pre-primary educators. With the exception of Wednesdays due to the district's COVID plan, this past fall we welcomed 4K students all day, every day for the first time in Waterloo! Our 4K-ers were nothing short of amazing at mastering the art of learning and play.

Math

We began to use Into Math this year for grades 5K-5. With both paper and digital resources available, this curriculum served all of our learners. We had professional development for our teachers so that they could begin to master the program. We will continue to have more professional development during the 2021-2022 school year as well. Waggle, a component of Into Math, still needs to be explored so students are able to benefit from this extension. To boost our students' math learning and engagement this past year, we returned to the use of a program called DreamBox for students in 2-8. This is an intelligent adaptive tool that adjusts in real time and it analyzes the types of mistakes students are making.

Staff and students in grades 6-8 continued to use College Preparatory Mathematics (CPM). This curriculum calls for a collaborative learning environment. Although this is truly a "best practice," it was a challenge due to COVID restrictions this year. Everyone looks forward to engaging in more collaborative practices in the fall of 2021.

Literacy

Reading and Writing Workshop is our model for literacy in grades 4K-8. We continue to adapt our units to students' needs and interests. We will be reviewing the new Wisconsin State Standards to ensure that each standard is embedded into our curriculum. We aim to foster a love of reading in all of our students! This year we managed to host a Battle of the Books tournament for students in grades 3 and 4. It was a spectacular event that encouraged students to read and collaborate. Other exciting events in literacy included a 4K Community Helpers Parade as an extension of a Workshop unit and a virtual author visit in second grade. In first grade, students loved to share their writing with Mrs. Gould and many made trips to her office to read to her.

Social Studies

Social Studies returned to grades 5-8 full time this year. An added focus was placed in geography in grades 7 and 8. Our curriculum is based on the Wisconsin Standards which provide an important foundation to prepare students to become engaged, informed participants committed to the ideas and values of our democratic republic. Through project-based learning students are naturally encouraged to apply the skills of inquiry, collaboration, decision making, and problem solving. In grades PK-6, social studies is closely aligned with reading and writing workshop units. Integrating literacy and social studies can lead to powerful gains and provide essential connections in learning; in the fall of 2021, there will be an increased focus on informational texts and close reading.

Science

We continue to use FOSS Science in grades K-5 and we had our first full year with Inspire Science in grades 6-8. Students are beginning to develop a love of science and inquiry in some grade levels. Waterloo is lacking authentic stem education throughout PK-8. There will be some thoughtful reflection as to how to bring this into the district in the near future. There were some great experiences for students in middle school this past year with Shark TV, student-created boats racing in the swimming pool, and egg drops off of the school roof. It was fantastic to see students engaged in science related activities.

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. We monitored student reading growth using Fountas and Pinnell (F&P) Benchmark Reading Assessment, which is given to each student K-4 at least one time each semester. Teams of teachers, reading specialists, and administrators met regularly to discuss the data for all grade levels. The results for the Wisconsin Forward Exam and the ACCESS test (for English Learners) were made available to us in August of 2021. In the fall digital data walls will guide our teaching and learning; there will be an increased focus on using data to drive our instructional practices. We will be exiting approximately seven students from the English as a Second Language (ESL) program; this number is consistent with years past. However, there will not be a high math class this fall; we had one student in grades 5-8 score "At or Above" Benchmark in Math on the STAR assessment. We are prepared to provide interventions to students who need a boost so that more students score at the proficient level or above.

Contests and Challenges

There were a few opportunities offered this year for extra practice and friendly competition. The Battle of the Books took place a little later than unusual. But, we were able to form teams, compete, and hold a championship tournament! Also, we pulled off an in-person Talent Show in May. Students showed off their talents in singing, dancing, hula hooping, roller blading and comedy. The show was enjoyed by many!

PBIS

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

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

Technology

What a year it was for learning and growing around technology! Every student in grades 4K-1st had an iPad assigned to them. These devices were used in the classrooms as well as at home, especially when a student needed to learn remotely. Every student in grades 2-8 had a Chromebook issued to them. Much of their curriculum included digital components including but not limited to: Words Their Way, Into Math, and Inspire Science. We were very fortunate to have such success in terms of technology and learning during a pandemic.

New Roles

As a reflection of our strengths and needs, new roles were created this year in PK-8. Christine Ziemann will be the Principal of grades 5-8. Her wealth of knowledge and experience is greatly appreciated! We also have two trained interventionists and instructional coaches. These two roles will aim to lift up both students and teachers alike. New staff consists of many quality educators including a bilingual third grade teacher, an ESL licensed bilingual science teacher and an ESL licensed ELA teacher.

The 2020-2021 school year was challenging, yet it was successful for students and staff. We learned new ways to teach and were introduced to new terms in education such as simultaneous learning, contact tracing, social distancing, mask wearing, etc. Many things looked different – the hallways were marked with one direction to walk, the cafeteria had assigned spaces for students to sit while being socially distanced, classroom desks were spread apart, and athletics/activities looked very different. The staff learned how to teach simultaneously to students both in-person and virtual. We used Chromebooks and Google Meets to allow students to login to class from home. The staff were nothing but amazing when figuring out ways to ensure all students needs were met. The students responded extremely well to the ever-changing expectations that come with learning during a pandemic. All of the students really stepped up in their learning and we were able to have in-person instruction for most of the school year.

The Waterloo High School began the year with 252 students. These students were served by 20 teachers, 1 guidance counselor, 1 shared IMC Director, 14 shared teacher aides and 1.5 secretaries.

The Waterloo HS Future Business Leaders of America (FBLA) had 18 students participate in this year’s Regionals with 9 advancing to state. Nine students qualified for nationals. Andrew Battenberg and Addison Hensler placed 2nd at Nationals in Virtual Business-Personal Finance. Jackson Christensen placed 10th in the same event.

The Patriot's Club had 23 members. They hosted the annual Veteran's Day assembly virtually in November.

Our YOST program did not take place this year due to the pandemic.

The Student Council had 39 members.

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

Five students participated in forensics with all advancing to state.

There were 57 active members in FFA. Seven students attended the virtual sectional leadership workshop. Five students competed in the sectional speaking contest. Twelve students competed in the State Virtual CDE competition. Twenty-one participated in the Trap Team. Ten students competed in the State Trap Shooting Competition, where our JV team won 2nd place overall in their division. One member earned the State FFA Degree.

Eighteen students participated in the Capitol Conference Math Meet in the fall.

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

The average daily student attendance for 2020-21 was 97.10%. Rates from previous years are as follows:

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

The dropout rate for 20-21 was 0%. Rates from previous years are as follows:

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

Finally, the Class of 2021 received approximately \$654,080 in scholarship money with \$157,650 of that being local money. The support is greatly appreciated.

PUPIL SERVICES:

Social and emotional learning (SEL) involves a coordinated set of evidence-based programs and practices for enhancing social-emotional-cognitive development, positive behavior and interpersonal relationships, and academic performance (American Psychological Association, 2020). Our pupil services staff are committed to the overall well-being of our students and staff. In framing our SEL work, we utilize the DPI's mission that every child is a graduate, and college and career ready. This occurs by keeping kids healthy, safe, supported and encouraged. To do this our team is growing our mental health supports, connecting students and families to supportive community resources, seeking ways to increase family and community engagement and by enhancing school safety measures that address bullying, racism, and harassment.

School Counseling PK through eighth grade:

Our elementary counselor provides daily direct instruction in the evidence-based curriculum Second Step and Zones of Regulation. In the middle school and intermediate grades, students will participate in DBT-Steps A influenced lessons. This program helps students understand how to be self-aware and self-regulate.

Small group counseling will continue to be provided, as identified through school referrals, parent referrals and school administrator requests. Focus areas included: social skills, emotion regulation, coping skills, self-control, self-esteem and anger management.

School Counseling at the High School:

Our high school counselor continued with one-on-one senior meetings at the start of the school year. A representative from UW-Madison came out in September to talk to seniors and parents and the FAFSA process. We continue to include a FAFSA help session after the presentation for any seniors and parents who wanted one-on-one help filling out the FAFSA for the first time. We also continued working with our representative from Madison College. She came to meet with interested seniors to help them apply; waiving the application fee for any seniors who worked with her.

Once again, this past year, a representative from the UW as well as a representative from Madison College came to talk to juniors and their parents

SPECIAL EDUCATION:

The Special Education team continues to focus on inclusive practices. We believe that students with special needs are general education students first and special education students second. We believe that all students can learn at high levels and that special educators are part of a team that ensures all students master their targets.

We will be utilizing the College and Career Ready IEP Five-Step Process for developing IEPs that improve access, engagement, and progress for students who receive special education. CCR IEPs meet the unique disability-related needs of each student and help to ensure that each student graduates ready for further education, work, and independently living in the community. We continue to utilize standards-based goals, which are written utilizing Academic and Career Planning, Wisconsin Department of Instruction academic standards, and the WI DPI social emotional learning competencies.

The 2020-2021 Fitness Center goals were:

- Increase marketing efforts to the community about our new fitness center space to increase memberships.
- Offer new classes to help promote increase usage of our facility/increase memberships.
- Offer competitive rates that will encourage members to join and use both facilities.
- Offer inviting programs to increase district staff usage to help promote healthy lifestyles and overall wellness.

Throughout the 2020-2021 school year, the physical education, health classes and special education departments utilized the fitness center and weight room daily. The K-12 physical education teachers instructed various physical fitness routines centered on the five components of fitness (muscular strength, muscular endurance, cardiovascular fitness, flexibility, and body composition). Instruction focused on proper weight lifting techniques, appropriate use of the various fitness machines, and proper weight room etiquette. The strength and conditioning record board continues to be an incentive for many students to participate in fitness testing and strength and conditioning classes.

Following the 2020 COVID-19 sixteen-week closure starting in March of 2020, the Fitness Center re-opened its doors to the community, staff and students on July 5th, 2020. Although face masks were still required to be worn, I was pleased to see many of our members return for their workouts. Our focused efforts this school year will be to not only retain current members, but to also increase our community memberships. Our facility is equipped with top-notch amenities such as cable TV, Apple TV's, Bluetooth music capabilities, and WI-FI, which provides an excellent patron experience. We continue to use our software system with an app for members to use for online package purchases and bookings. Members love the flexibility to purchase/book their workout time online when it is convenient for them to do so. We have also added a 'Teacher/Staff Workout Time' from 3:30-4:00pm, Monday-Friday, so that WSD teachers and staff can have time just to themselves, without students or other community members. *We are very proud to be able to offer Waterloo a safe place to get mentally, physically, and socially healthy for everyone!*

The Wellness Committee has really increased their efforts to engage WSD teachers and staff with different wellness opportunities throughout the school year. Offerings included: Wake Up and Walk Wednesdays, March Wellness Madness, Iron Man Challenge, Sprint Walking Challenge, Walktober Walking Challenge, Recipe Exchanges, Podcast club and Yoga/Meditation. A survey has been sent to all staff for feedback to help make this better and better every year. The committee is driven to help increase participation through a variety of programming encompassing all dimensions of wellness.

Our member numbers for Zumba and Boot Camp remain steady. We have also added Safe & Strong Senior Exercise class, a program primarily designed for seniors to help them maintain their strength, balance, and coordination to remain independent at home and in the community. This class is offered quarterly. One of our teachers (Ms. Haukness) will soon be Yoga certified and has expressed interest in teaching Yoga to our teachers one time a week. We will look to add this to our list of classes available to the community once she is officially certified this fall.

The 'Indoor Track Walking' (formally known as 'Walk the Halls') program continued to have steady numbers as well. This community outreach program is for residents /nonresidents of Waterloo to walk at the walking track in the new Fieldhouse. The program begins in October and ends in May. This provides a great opportunity for the community, teachers, etc to keep healthy during the long, cold months.

The Community Room offers many options for the school district, our members, and the community. This space offers an open floor plan that allows the transformable space to meet many needs. It also has excellent technology capabilities as well, including a large projector screen. This space is ideal for meetings, private parties, small group classes, exercise classes, additional classroom overflow space, etc. Everyone is very impressed with the opportunity this space provides.

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

The 2021-2022 Fitness Center goals are to:

- Continue to increase new membership growth in both local and surrounding communities
- Continue to increase staff usage (through the dedicated staff workout time, challenges, etc.)
- Work directly with current IS/MS/HS coaches and youth program leaders on importance of supplementing their programs with strength and/or functional training through the use of our many facilities
- Work with other local businesses/health industry leaders to offer insightful presentations, offerings to community members (i.e.: free blood pressure screenings, nutrition experts, etc.)

WATERLOO COMMUNITY POOL

JANESSA HENNING, DIRECTOR

2020-2021 goals for the Waterloo Community Pool:

- Increase hours of operation to help promote member growth
- Promote pool usage from new fitness center member growth
- Use of technology to allow online purchase of memberships, swimming lessons, etc. to increase current staff productivity and convenient payment flexibility for members
- Use technology for data tracking and management for future continued growth/sustainability

We knew the 2020-2021 school year would have its challenges and restrictions as we dealt with the COVID-19 pandemic. The pandemic certainly impacted our usage for both the Community Pool and Fitness Center. While the Community Pool and Fitness Center reopened on July 5th, 2020 after a 16-week closure, we did not have all of our members return right away. Restrictions on facility use per hour, wearing masks, and physical distancing certainly impacted our attendance. We definitely have seen increased use after the COVID-19 vaccinations became more readily available and overall restrictions were lessened. Our fingers are crossed that we can return to pre-pandemic attendance levels before too long.

Our pool packages remain very affordable. When coupled with our Fitness Center packages, we are able to offer classes and offerings of a large-scale fitness facility, at the fraction of the cost, right here in Waterloo. It is always a pleasure of mine to show off our 54-year-old pool when giving tours of the facility. Everyone is very impressed and excited for the opportunities it brings our small town.

Due to COVID-19, swimming lessons were not held during the 2020-2021 school year, but did resume in June 2021. Resident and non-resident attendance numbers were steady, but did not reach full capacity for all of the sessions. Many families were so thankful to get their kids back in the pool again after 1.5 years off. Our private lesson attendance numbers were higher this year as a result as many families wanted to get their children 'caught up' from what they had missed during the pandemic. We will be offering both group and private lessons during this school year, based on current guidelines. We do advertise and outreach to our neighboring communities as well.

We currently have an adequate number of lifeguard staff, but many of our staff are heavily involved in athletics/co-curricular activities, which can make shift scheduling a little tricky. We will look to keep these numbers steady to retain staff from year to year. Parents will certainly appreciate consistency in their swimming lessons instructors from this retention.

Waterloo Community Pool plays a major part in our physical education curriculum grades 4-12. Within these classes, all of the basic swimming strokes, water safety, and recreational/ lifelong skills are being taught with a progressive approach. Students are consistently building on previously learned skills.

The morning Aqua Aerobics class also holds good attendance numbers year after year. The average class size is 9-15 ladies for each class! Our Aqua Aerobics class in the evenings also has great attendance. Those members do a great job of recruiting new members all of the time!

The Waterloo USS swim team (aka H₂O Loo) dissolved due to lack of sufficient membership numbers in February of 2020. Watertown Aquatic Team (WAT) has contracted for pool rental/usage for the last full year. WAT's leaders have been excellent to work with and we look forward to continuing a partnership with them. This is definitely a win-win for Waterloo swimmers who want to utilize their 'home' pool.

Our online software continues to be popular for our members. This software allows members to purchase Fitness Center and Community Pool packages online and schedule workout times, at their convenience. This added bonus not only enhances our customer/member experience, but also increases staff productivity, data tracking, and management for future growth/sustainability as well.

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

The 2021-2020 goals for the Waterloo Community Pool are:

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

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. Grounds work includes snow removal, lawn care and work on the various athletic fields. During the school year, the custodial staff cleans and makes repairs to the building on a daily basis. During the 2020-2021 fiscal year and the summer of 2021, the District completed the following major repairs and improvements to the buildings and grounds:

- Resurface and Restripe the Track
- Retrofit Pneumatic Controls to Digital
- Rekey Interior & Exterior Doors

The Waterloo Board has a standing Building and Grounds subcommittee, which annually reviews a Three-Year Facility and Maintenance Plan. In the spring and summer of 2017, the District conducted a Facilities Assessment Condition Study, which led to the Board asking taxpayers to approve a referendum to renovate parts of the building and to add additional building space for gym and fitness center space as well as additional high school cafeteria space and a student commons area. The referendum questions both passed in August of 2018. A Core Planning Committee for the two approved projects now meets regularly. The Core Planning Committee consists of Board Members; Administration; FEH Design, Inc., the project architect; and Kraemer Brothers Construction, Inc., the construction manager for the projects. With the completion of the renovation project, which included roofing, and the new additions, the District along with the Building and Grounds subcommittee will develop a new Maintenance Plan to continue to maintain the District facilities.

The 2020-2021 school year was another year of transition and challenge for the Food Service Program. Staff changes and menu adjustments were made in an effort to increase student participation. Intermediate/Middle/High School students were given additional menu choices for lunch. A hot sandwich offering with additional sides were offered as an option to the daily entrée served. This additional option did prove to be a success.

In the Elementary School, we have continued with the Healthy Snack program for 4K. The District is interested in finding a new path for creating a community of students that make healthy meal and snack time choices. The District feels that starting small and starting with the younger grades with education and offerings will create a more solid foundation for the program. The District will strive to continue to make sure our students receive the fuel they need to power their bodies and minds for learning all day.

The Covid-19 Pandemic created much different trials for the Food Service Program. The change in sales was a great financial burden to any and all school districts nationwide. The Pandemic created a new need for the Food Service Program. Using federal funds that were made available, the District was able to offer meals to families whose students choose to attend school virtually and assist the state in providing families with P-EBT benefits. During 2021-2022, The District will do what is necessary to continue to work through the challenges that may arise while developing new strategies and methods to return to a self-sustaining program. The year will certainly be unprecedented, but staff are already working hard to work towards a year of success, especially by meeting the nutritional needs of the students.

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

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

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

- Replacement of staff Chromebooks
- Replacement of student Chromebooks
- Replacement of staff laptops
- Expansion of one-to-one program to PK-12
- Implementation of remote learning
- Migration to Gmail
- Migration to Windows 10
- Migration of equipment to a new server room
- Updates to network software
- Preparation for upcoming directory and file services migration

During the 2020-2021 fiscal year, the District spent time focusing on student achievement, but also making sure we were wrapping up District facilities projects from the year before. It has never been more evident that we need to place equal attention to all aspects of a child's education. It is important to make sure they have a high-quality teacher, but also a high-quality school. The support from the community to accomplish these endeavors has never been more evident with the recent referendum work.

The District was previously recognized on the State Report card as being a school that meets expectations based on the set of criteria established by the Department of Public Instruction. This past year state report cards were put on hold due to the ongoing COVID pandemic. The Middle School was previously recognized for exceeding expectations on the state report card as an outstanding individual school. On the national level, the High School was also recognized the previous year by the Advanced Placement organization for students and staff outstanding performance in all areas of Advanced Placement. 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 has been spent figuring out how to stay afloat during a global pandemic

At the District level time has been spent continuing our commitment to the holistic child philosophy. Our changes in school nutrition being a large part of that effort, but also mental health as well as physical health. 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 2021-2022 and beyond to support students.

In early spring of 2020 the state went on lockdown and we quickly learned how to teach children in a virtual world. In 2020-2021, we offered a choice of platforms to students for learning and approximately 20% of the District students continued their learning virtually. While the District did offer a return to in-person learning during the ongoing pandemic, things around the building looked significantly different. Socially distanced classrooms, eating lunches in the gymnasiums and even open campus for the high school students all day long were part of the normal routine. Our staff and students did a great job adjusting and we remained successful with mitigating COVID in the building for the entire year.

Also, in 2021-2022, the District will again place a heavy focus on the well-being of each of our students. Many of the initiatives in the District are centered around this common theme and there is great excitement about the opportunity to make all that we do better. Youth Mental Health First Aide, Social Emotional Learning, School Based Mental Health, Dialectical Behavior therapy are all a focus again for 2021-2022

This year we will offer both in-person and virtual learning options for families, but the virtual option will be through our JEDI Charter school as we try and work through the COVID-19 Pandemic again this year.

2021-2022 Certified Staff

Lucas Annear	Speech & Language	Jessica Leonard	7th Grade
Elizabeth Benavides-Kopplin	4th Grade	Allison Malueg	4-Year-Old Kindergarten
Jennifer Bennehoff	HS Cross Categorical	Koreena Martins	HS Math
Michael Birschbach	4th Grade	Jacob Merkle	7th and 8th Grade
Amanda Bosnak	MS/HS Agriculture	Demaris Milfred	ESL
Deb Braatz	4K-12 PE/Health	Jaya Monte	Kindergarten
Sophie Burke	2nd Grade & ESL	Teagan Ochoa	PK-8 Counselor
Megan Burns	HS Science	Ashley Poehnelt	4th Grade
Nathan Campbell	IS Cross Categorical	Jennifer Porter	2nd Grade
Michael Chopin	MS/HS Tech Education	Krista Sale	5th and 6th Grade
Joseph Christensen	5th Grade	Mckinzie Salomaki	Speech & Language
Lynette Diericks	Spanish & ESL	Shelly Scharenbrock	HS Mathematics/Physics
Lynn Dose	MS/HS Business Education/AD	Kari Scheifen	Kindergarten
Megan Due	MS Cross Categorical	Emily Schimelfenyg	HS English & ESL
Mackenzie Fandre	ES/IS Art	Sarah Schneider	1st Grade
Dave Frisell	Health/PE/AD	Scott Schumann	HS History/Spanish
Leslie Fugate	PK-12 Library/Media	Samantha Schuster	2nd Grade
Theresa Habeck	MS/HS Art	Thurston Schuster	PE/Health
Kari Haugen	Kindergarten	Shane Seefeld	HS Math
Kirsten Haukness	IS/MS/HS Instrumental Music	Ashley Solofra	7th and 8th Grade
Katie Henry	HS Cross Categorical	Hannah Spatafore	HS English
Jennifer Hewitt	4 Year-Old Kindergarten	Hope Swanson	1st Grade
Rachel Holden	HS English and Social Studies	Alex Ugoretz	5th and 6th Grade
Roni Jakel Sanders	5th and 6th Grade	Charlene Ulichney	IS/MS/HS Choir
Krista Kaltenberg	3rd Grade	Kelsey Urbaniak	6th and 7th Grade
Chelsea Kienitz	8th Grade	Kaitlin Venden	3rd Grade
Dennis Klubertanz	PE/Health	Holli Viken	Interventionist
Travis Knaggs	ES Cross Categorical	Megan Wagner	3rd Grade & ESL
Jessica Knudson	HS Science	Zachary Wedel	HS Social Studies
Tyler Kopplin	HS Counselor	Emily Wranovsky	HS ESL Teacher
Cianna Kruckenberg	MS English & ESL	Amanda Zielinski	Early Childhood/4-Yr-Old Kind

Instructional Aides

Shonitt Angers	Jenny Ahorner	Tina Avila	Susan Conley
Jan Ellerman	Barb Erdman	Anela Garcia	Rene Garza
Shawn Hebl	Maria Heredia	Cyndy Karls	Natasha Lang
Jamie Merfeld	Kim Noonan	Elida Peralta	Larissa Schumann
Jamie Strong	Ken Wegner	Jessica Wredberg	

Brian C. Henning, District Administrator

Beth KarnickAdministrative Assistant
Cory Calvert.....Network Administrator
Luke StayerDistrict Network Technician
Todd Forman..... Network Assistant
Sarah Borchert⁽¹⁾ 55% School Nurse

Susan Gould, Business Manager

Carleen Benninger.....Payroll and Benefits Specialist/Accounts Payable Bookkeeper
Laurie Billingsley..... Food Service Secretary
Janessa Henning..... Pool/Fitness Center & Athletic Director

Shawn Bartelt, High School Principal

Dave Frisell/Lynn Dose.....7-12 Activities Directors
Teresa DonnerHigh School/9-12 Activities Director Secretary
Laurie Billingsley.....High School/Activity Accounts Secretary

Elizabeth Gould, PreK-4 Principal, Curriculum Director

Christine Ziemann 5-8 Principal

Sarah Deppe PK-8 Secretary
Kathy Tarnowski..... PK-8 Secretary
Elida Peralta.....PK-8 Translations

Michele Armentrout, Director of Pupil Services

Kerri Yenor Pupil Services Secretary
Lucas Annear, Mckinze Salomacki.....Speech Therapy
Hanna Flister..... Occupational Therapy Assistant ⁽¹⁾
Shauna Heuvelmans.....Occupational Therapy ⁽¹⁾
Brenda KlingamanPhysical Therapy Assistant ⁽¹⁾
Kathryn Kraft.....Physical Therapist ⁽¹⁾
Deb Bilau..... Vision ⁽¹⁾
Diane Contreras.....Audiologist ⁽¹⁾
Nancy Keith..... Deaf and Hard of Hearing ⁽¹⁾
Charmaine Martin.....Orientation and Mobility ⁽¹⁾

Kenneth Schimmel, Building and Grounds Director/Safety Coordinator

(Building and Grounds Department)

Tammy Renforth..... Building and Grounds Director
Juan Garcia, Duane Olson, Randy Retzlaff, Robert Schulenburg,
James Schultz and Tia Elliott Custodians
Roger Hovde Maintenance/Custodian

Food Service

Helen McNichol, Linda Bengsch, Jill Luebke, Linda Sturgill, Sharon Pochowski, and Pat Schulenburg

Transportation Contractor

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

