



Wisconsin  
Association  
of  
School  
Business  
Officials



# Taking Care of Business

A Bimonthly Publication of the Wisconsin Association of School Business Officials - Volume 15, Number 6 - December 2011



*Don Mrdjenovich*

## Planting Oak Trees

*By Don Mrdjenovich, Retired WASBO Executive Director*

This fall we saw a bumper crop of acorns around our house. With the help of a large community of squirrels and mother nature, such an abundance of acorns results in the birth of a new generation of oaks that first appear as sprouts in the spring. When I mentioned that I always feel badly about clipping them with my lawn mower, an elderly friend asked me to save some for him. I said I would, but I couldn't resist asking him why he would want to be planting oak trees at his age since he wouldn't be around to appreciate them. I quickly realized that it probably wasn't the most delicate of questions, but his answer gave me reason to think beyond the mere planting of trees. He said, "I'm not going to plant them for me."

It became obvious that he was intending to make a gift to the future of something he had appreciated during the course of his own life. As we approach the holiday season each year, we become shoppers looking for gifts to show our love and appreciation for others. Except for special occasions where we wish to present a gift to someone, I don't think we are very conscious of the fact that we are in a position to present gifts every day, many of which will continue

to manifest themselves long after we are gone.

Whenever you draw on your own experience or special skills to help others become more successful, you are presenting them with a gift. In most instances, it will be longer lasting and more valuable than something you present in an attractive box with a ribbon. When you share a part of yourself, you are giving something of value to the future of others. The sharing culture of WASBO has never ceased to impress me. I continue to be proud of my association with an organization that has always been so willing to share and be helpful and supportive of their colleagues.

If you are looking for gift ideas this holiday season I can suggest a few that won't cost you anything. As a matter of fact, I can assure you that by giving, you too will also receive. Give a colleague encouragement. Share your knowledge and experience. When appropriate, give someone more responsibility and help them to fulfill it. Show compassion when someone makes a mistake or fails and help them to make corrections and move on. Lend a hand when you sense a colleague is on overload, especially in our current downsized work environment. In brief, give some



of the best of yourself to help others. If you want to measure the value of such gifts, I simply ask you to look back on your own life and the help and encouragement you received from so many others. You wouldn't be where you are today had you not received those gifts. Paying it forward doesn't have to be a material thing.

***Happy Holidays to All!***

### Inside This Issue

Wisconsin Legislation to Simplify Health Insurance Taxation.....	7
Legislative Update.....	8
Wisconsin's Concealed Carry Law and Schools.....	9
The Gift of One's Self.....	13
Wisconsin Federal Funding Conference.....	14
The First Classroom of the Day....	17
Is the Energy Crunch Over?.....	19
A Look at U.S. State and Local Governments as Joint Committee Deadline Nears.....	21
The Twelve Months of WASBO....	24
Another Wrinkle Under Act 32.....	31
Book Review "The Choice is Yours" ..	35
Advancing Education for Environmental Literacy and Sustainability.....	40
New Members.....	43
Stay Connected.....	47

**WASBO Vision** - To be the most influential Wisconsin organization for state and national school business management and leadership.

**WASBO Mission** - To provide professional development, to foster a network of support and to advocate for funding that ensures outstanding educational opportunities for all children in Wisconsin.

Is your insurance provider a phone number or a partner?

**Personal service.**  
That's the strength  
of our Community.



**Community Insurance Corporation provides liability insurance coverage for cities, towns, villages and school districts. We offer broad coverage, designed to specifically meet the needs of Wisconsin public entities under ONE single liability policy form to include:**

- General Liability
- Auto Liability
- School Board Legal Liability
- Public Officials Errors and Omissions

Unlike other insurance companies that provide coverages based solely on price and are not heard from again until renewal time, we work directly with our clients in partnership to control their insurance costs through a unique risk management and aggressive claims philosophy. And because we are local government, we always keep the end goal of saving taxpayer dollars in mind.

**Take control of your insurance needs  
with Community Insurance Corporation.  
It just makes sense.**

To learn more, please contact Kim Hurtz,  
Aegis Corporation, 1.800.236.6885  
or [kim@aegis-wi.com](mailto:kim@aegis-wi.com)



## WASBO

### Board of Directors

Wendy Brockert - President  
Janice DeMeuse - President  
Elect  
Lynn Knight - Treasurer

#### Directors At-Large

Jim Long  
Scot Ecker  
Charlie Kramer  
Jill Collins  
Dave VanSpankeren  
Betty Zimdars  
Rob Nelson  
Kenneth Mischler  
Robert Avery

**Executive Director**  
Woody Wiedenhoef

Taking Care of Business is issued bimonthly by the Wisconsin Association of School Business Officials. Send address changes to:  
Taking Care of Business c/o WASBO  
4797 Hayes Road, Suite 101  
Madison, WI 53704  
P 608.249.8588 F 608.249.3163  
wasbo@wasbo.com  
www.wasbo.com

WASBO Inc. and the WASBO Foundation do not endorse or stand behind any claims or products advertised in Taking Care of Business.

Publication Policy: Taking Care of Business is distributed by the Wisconsin Association of School Business Officials. The ideas and opinions expressed do not necessarily represent the beliefs and policies of WASBO or its members. Neither WASBO nor any of its members or representatives accepts liability for the contents or use of the articles appearing in this newsletter. Materials that appear in Taking Care of Business may not be reproduced in any manner without written permission.

Editor: Woody Wiedenhoef

© 2011, Wisconsin Association of School Business Officials (WASBO)

"No snowflake in an avalanche ever feels responsible."

- Voltaire

# President's Message

## A Word From Your President

### Collaborating for Success

By Wendy Brockert, Business Manager,  
Lake Mills School District



Wendy Brockert  
WASBO President

At the October WASBO Board Meeting in Nekoosa, Board members spent time reviewing the membership survey completed by many of you. I would like to thank you for taking time to complete the survey. In the October issue of **Taking Care of Business**, Jill Collins did a great job summarizing some of your responses. As the Board reviewed the responses, we placed them into three categories:

- Positive components WASBO provides its members
- Areas WASBO needs to improve and investigate for its members
- Other observations

Some of the valuable components that your WASBO membership provides are quality conferences and networking opportunities to learn from your peers. WASBO promotes the regional meetings which in turn provide a place to network and receive information on a variety of topics. Our Peer to Peer Communication Forum is a useful tool to solicit feedback, advice and sample documents from our colleagues. We will continue to provide our newsletter because our members believe it is a source of timely and informative articles. WASBO currently provides two certification programs, Facility Manager Certification and Certified School Risk Manager (CSRM). Our members appreciate these programs and want us to pursue more certification options. It appears that our members believe that the benefits of membership well outweigh the cost of membership.

The Board also took time to review what our members need from the organization that we are not currently providing. We will continue to pursue adding more certification programs. The next certification program we want to address is a payroll and/or human resources certification. Many of our members are responsible for some or all of

these duties. The Board agreed to research

this certification option for our members. ASBO recently began a School Finance and Operation Certification (SFO). Some members have shown an interest in this program and would like more information and assistance in successfully receiving this certification. Again, the Board believes if there is a need for SFO preparation training, we will pursue ways to meet the need.

Technology is constantly changing. Our Member Resources and Technology Goal Action Team will be investigating ways to offer webcasts and video feeds to offer presentations to members who are unable to attend meetings in person. We will need additional input from our members to determine if we should continue to pursue this service.

We also made some observations about our members. The survey showed that there was not a strong desire for a keynote speaker at every conference. This response, as well as several other responses pertaining to conferences, will be shared with the appropriate conference planning committees.

*Continued on page 6*





As WASB Insurance Plan partners, our duty is to serve and protect. You can rely on it.

The continued partnership of the WASB Insurance Plan, Liberty Mutual Group and Wisconsin-based Indiana Insurance™ provides a strong and stable source for cost-effective property and casualty insurance. We are committed to providing a bottom-line focus and innovative risk management solutions to the complex issues school districts face today — and tomorrow.

With safety training, fast and efficient claims handling, industry-leading loss control programs, and seminars to address topics such as bullying and harassment, you have a plan that delivers results and support you can rely on. It's a responsibility we take seriously.

For more information, visit the WASB Insurance Plan's website at:  
[www.wasbmemberservices.org/websites/wasb-insurance-plan](http://www.wasbmemberservices.org/websites/wasb-insurance-plan)

©2011 Liberty Mutual Group



Programs endorsed by the Wisconsin Association of School Boards Insurance Plan.



# Exec's Reflections

## Demonstrating Commitment to Continuous Improvement

By Woody Wiedenhoef, Executive Director, WASBO

Woody Wiedenhoef

Don Mrdjenovich's cover article reminds us to continue planting oak trees for the future. As we reflect, let's remember to express our appreciation to those around us who are planting those "oak trees."

I wish to say **thank you** to all our WASBO members who have given their time, expertise and futuristic thinking to their families, communities, children and colleagues.

1. Thank you for helping improve education for our children.
2. Thank you for volunteering time to improve WASBO.
3. Thank you for mentoring your colleagues.

4. Thank you for responding to requests for help.
5. Thank you for writing articles for **Taking Care of Business**.
6. Thank you for developing and participating in quality conferences and professional development opportunities.
7. Thank you for providing your professional leadership on WASBO Committees and Goal Action Teams to improve current programs and implement new initiatives to meet the needs of our members.
8. Thank you for a Board that serves its membership by making realistic strategic plans through thoughtful thinking to address WASBO's Vision and Mission.
9. Thank you for expecting new ideas and positive critiques.

10. Thank you for WASBO Service Affiliate Members who actively provide their expertise, knowledge, time and financial resources.
11. Thank you for my predecessors, Wally Zastrow, Don Hafeman and Don Mrdjenovich for setting goals and expectations for WASBO that have led us to be the top notch professional association that we are today.
12. Thank you for a professional and caring WASBO staff, Tina, Jeanne, Deb and Erin.

I am sure that with added reflection, I will continue adding to my thank you list. Thus, my first New Year's Resolution is to actively express my appreciation to those around me for planting oak trees, now and in the future. Please remember to acknowledge and recognize those around you when you see these acts of caring.

My second New Year's Resolution is to plant my own oak trees. Thank you Don for reminding us that the act of paying forward is how we build a better tomorrow. On behalf of all of WASBO, thank you Don for planting oak trees and paying forward for all of us.



listen.DESIGN.deliver

**DLR Group**  
Architecture Engineering Planning Interiors

Tony Sjolander, LEED AP  
tsjolander@dlrgroup.com  
612/977-3500 - dlrgroup.com

**Wishing You a Holiday Season  
Filled with Time for Family,  
Friends and You!**

**Woody, Tina, Jeanne, Deb & Erin**

**President's Message**  
Continued from page 3

In addition, the survey indicated our members want to be involved but are not always able to find the time. I understand how hard it can be to give time to our organization, but want to encourage you to put forth the effort to make time. It is so rewarding helping our members by being on a committee.

WASBO will share the survey results with all of its members by providing a link to the results. We will notify you via e-mail when the link is ready. If a question addressed committee work, that question and response will be shared with the applicable committee. We want to make sure your responses are addressed. We have created a separate survey for Service Affiliate Members. The Board will review these responses at a future meeting.

As we are in the midst of the holiday season, I am reminded how grateful I am for all of you. Our organization is

strong because of the members. Your involvement and willingness to give of your time and talents is appreciated.

Happy Holidays, and again, thanks for your responses and involvement.



**Winter Greetings**  
From all of us at Key Benefit Concepts, LLC

Time for decorations, time for snow  
Time for presents with a decorative bow  
Hats and mittens, a holiday celebration  
Time for your actuarial valuation!

Is it time for your District to review its health care benefit program?

Key Benefit Concepts specializes in plan evaluation, bidding, benefit design, provider contracting, wellness program implementation, document & booklet preparation, and more!

www.keybenefits.com 262.522.6415



**P B B S**  
EQUIPMENT CORPORATION

**Boilers, Hot Water Heaters, Burners and Controls**  
Complete Boiler Service  
- All Makes -

**24 / 7**  
262-252-7575 or 800-236-9620

- Boilers - Cleaver-Brooks, Raypak, Columbia
- Hot Water Heaters - Armstrong, Raypak
- Controls - Cleaver-Brooks, Autoflame, Hays Cleveland
- Burners - Cleaver-Brooks, NatCom, Webster, Limpfield

- Engineering Services -

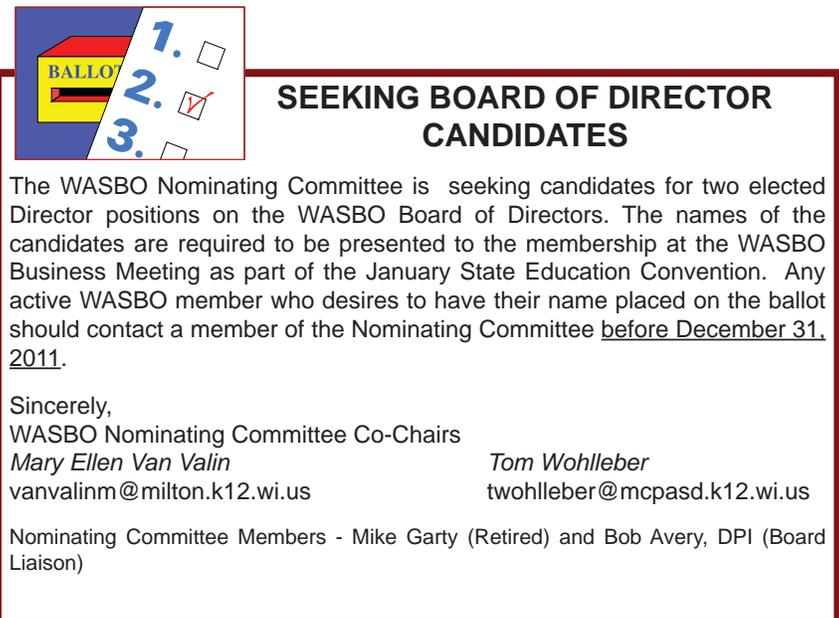
**www.pbbs.com**

Milwaukee | Madison | Green Bay  
Stevens Point | Twin Cities | Fargo

Since 1955



**Exhibitor Registration**  
Coming Soon  
WASBO Spring Conference & Expo  
May 22-25, 2012  
Kalahari Conference Center  
Wisconsin Dells, WI



**SEEKING BOARD OF DIRECTOR CANDIDATES**

The WASBO Nominating Committee is seeking candidates for two elected Director positions on the WASBO Board of Directors. The names of the candidates are required to be presented to the membership at the WASBO Business Meeting as part of the January State Education Convention. Any active WASBO member who desires to have their name placed on the ballot should contact a member of the Nominating Committee before December 31, 2011.

Sincerely,  
WASBO Nominating Committee Co-Chairs  
Mary Ellen Van Valin  
vanvalinm@milton.k12.wi.us

Tom Wohlleber  
twohlleber@mcpasd.k12.wi.us

Nominating Committee Members - Mike Garty (Retired) and Bob Avery, DPI (Board Liaison)



Matthew J. Flanary

# Wisconsin Legislation to Simplify Health Insurance Taxation

By Matthew J. Flanary, Head of Employee Benefits Practice, Buelow Vetter Buikema Olson & Vliet, LLC

Over the past several years, few things have been as complicated for Wisconsin

employers as trying to determine whether the adult children of their employees were eligible to participate in the employer's health plan and how the employee should be taxed on those benefits. Earlier this year, the Wisconsin legislature acted to adopt legislation (Senate Bill 203/Assembly Bill 277) that would finally bring closure to some of those issues. The Governor is expected to sign the bill soon. Once signed by the Governor, Wisconsin will apply the federal tax rules that generally exempt the value of health insurance provided to an employee's adult children.

## Adult Child Eligibility

In 2009, the Wisconsin legislature passed 2009 Act 28 ("Act 28"). Among other things, Act 28 created Wisconsin Statutes § 632.885, which requires that some health plans offer health insurance to many of the adult children of covered employees through the month with the child's 27th birthday. The Act 28 changes applied to governmental health plans and private employers that have insured health plans; it did not apply to most self-funded health insurance plans of private sector employers.

In 2010, the federal government enacted the Patient Protection and Affordable Care Act ("PPACA") which modified federal law to require that all non-grandfathered health plans (i.e., even those plans that were exempt from Act 28) offer insurance coverage to adult children until the child's 26th birthday. Unfortunately, Act 28 and PPACA included different exceptions

and different effective dates, meaning that Wisconsin employers were stuck trying to determine and apply the different laws.

Earlier this year, the Wisconsin legislature tried to eliminate some of the differences between Act 28 and PPACA by generally adopting the federal rules. 2011 Act 32 ("Act 32") modified Wisconsin Statutes § 632.885 to generally make the eligibility rules consistent with the PPACA. The Act 32 changes, however, are still not entirely consistent with the PPACA requirements as there are different effective dates and the Wisconsin changes generally do not take effect until 2012.

## Tax Consequences

Although Act 28 and Act 32 each modified the health insurance eligibility rules for some Wisconsin employers, neither changed the tax rules that apply for those health insurance benefits. The original tax rules required a complicated fact-based analysis for any adult child who was still on his or her parent's health plan. Generally, however, those rules made the health benefits taxable to the employee if the adult child was: (1) over age 24 and not disabled; or (2) over age 18 and not enrolled as a full-time student (a full discussion of those rules is beyond the scope of this summary).

Under those old tax rules, many employees would be required to pay both state and federal income taxes on the new health insurance coverage that was mandated for their adult children. In contrast, in PPACA, the federal government expressly modified the federal tax code intending to ensure that the new health insurance benefits provided to adult children until age 26 would be exempt from federal income

taxation. The way that the Wisconsin tax code is written, however, those federal changes did not automatically apply to Wisconsin taxpayers.

The different changes in eligibility and the fact that the Wisconsin tax law does not automatically reflect the federal tax changes has resulted in an almost impossible set of tax questions, such that employees would be required to pay federal income taxes for some employees who received health benefits only under the Wisconsin statute and some employees would be required to pay state income taxes on benefits that were exempt from income taxation under federal law.

Senate Bill 203/Assembly Bill 277 will finally correct the tax differences between these different laws so that Wisconsin taxpayers will not be required to pay state income taxes on benefits that are exempt from federal law. The new exemption is effective retroactive to January 1, 2011. It will not, however, correct problems caused when Wisconsin first imposed an age 27 eligibility rule. Employees who cover a non-disabled adult child after the year when the child turned 26 will likely still owe both state and federal income taxes on those benefits.

## More Information

Compliance with the various state and federal health insurance mandates continues to be a very complicated matter. Please contact your attorney or the author of this article, Matt Flanary at [mflanary@buelowvetter.com](mailto:mflanary@buelowvetter.com), if you have any questions regarding your health insurance plans.



John Forester  
SAA Director of  
Government Relations

# Legislative Update

## Fall Floor Period Very Successful for SAA

By John Forester, Director of Government Relations,  
School Administrators Alliance



G o v e r n o r Walker recently signed five SAA-supported bills into law, making the fall floor period perhaps the single most successful floor period in SAA history. A summary of this legislation appears below.

### Senate Bill 45 Administration of Medication to Pupils

On Wednesday, November 23rd, Governor Walker signed Senate Bill 45 into law as 2011 Wisconsin Act 86. Act 86 clears up a number of issues related to language adopted last session in 2009 Wisconsin Act 160 and in rules issued subsequently by the Department of Public Instruction.

School administrators expressed tremendous concern about the confusing and onerous training requirements for school personnel who administer medication to students in Act 160 and its rules. The SAA, WASB and DPI worked with the bill's authors, Senator Luther Olsen (R-Ripon) and Representative Steve Kestell (R-Elkhart Lake), to clarify these training requirements.

In light of the opposition from the Wisconsin Nurses Association and other groups, it should be noted that the SAA worked with the DPI every step of the way on this legislation, and the DPI removed its opposition to the bill.

### Senate Bill 49 Immoral Conduct

In another victory for the SAA, on Wednesday, November 23rd, Governor

Walker signed Senate Bill 49, relating to revocation for immoral conduct of a license issued by the Department of Public Instruction, into law as 2011 Wisconsin Act 84. Act 84 provides that "immoral conduct" includes the intentional use of an educational agency's equipment to download, view, solicit, seek, display, or distribute pornographic material. It also requires an administrator, when reporting "immoral conduct" to DPI, to include a complete copy of the licensee's personnel file and all investigative records.

Act 84 also requires DPI to post the name of the licensee under investigation on the DPI website. Finally, it requires DPI to maintain a record of all investigations it conducts. The SAA worked with the bill's authors, Senator Luther Olsen (R-Ripon) and Representative Steve Kestell (R-Elkhart Lake), on development and passage of SB 49.

### Senate Bill 86 Refusing to Employ Felons

On Wednesday, November 23rd, Governor Walker signed Senate Bill 86 into law as 2011 Wisconsin Act 83. Act 83 permits an educational agency to refuse to employ or to terminate from employment an unrepentant felon, whether or not the circumstances of the felony substantially relate to the circumstances of the particular job.

The SAA has supported this controversial legislation for many years. The SAA's position has always been, "Protect the children first."

### Senate Bill 95 School Mandate Relief

Governor Walker signed Senate Bill 95 into law as 2011 Wisconsin Act 105

(<https://docs.legis.wisconsin.gov/2011/related/acts/105>) on Wednesday, December 7th. Act 105 is an omnibus measure featuring 10 separate items of mandate relief, clarification and added flexibility relating to the following: granting high school credit for extracurricular sports; services provided by a special education program; transportation aid paid to school districts; the use of moneys received by a school district from the common school fund; using the results of standardized examinations to evaluate, discharge, suspend, or discipline a teacher or for the nonrenewal of a teacher's contract; the number of teaching days scheduled in the Milwaukee Public Schools; permitting a school district to limit the grades in which to reduce class size under the Student Achievement Guarantee in Education Program; permitting a school board to deny enrollment to a pupil who has been expelled from an out-of-state school or from an independent charter school in this state and permitting an independent charter school to expel a pupil; use of law enforcement records to take disciplinary action against a pupil under a school district's athletic code; and changing the date by which a school district must certify the amount of its property tax levy.

The SAA has been seeking passage of several of the items in this bill for the past 8 years or more. For those SAA members seeking full distribution of school transportation aid, additional SAGE flexibility, additional flexibility in use of the common school fund aid, the ability to use federal special education aid for contracted special education services, flexibility in granting credit for sports, and a later levy certification date,

*Continued on page 30*

# Wisconsin's Concealed Carry Law and Schools

By Christine K. Van Berkum, Attorney at Law, Phillips Borowski, S.C.

## Introduction

When Wisconsin's Concealed Carry Law went into effect on November 1, 2011, Wisconsin became the 49th state to allow the carrying of concealed weapons. As soon as November 1st hit, thousands of applications were downloaded and submitted to the Department of Justice for consideration. Several permits have already been issued to individuals who have met the requirements of the permit process. Given this new landscape that Wisconsin residents face, it is likely that school districts will encounter concealed weapons issues at the outset, whether it be from individuals who are concerned with the possibility of increased weapons in and around schools, licensees who seek to carry weapons wherever allowed by law, or employees who are licensed and wish to carry weapons during the course of their employment.

Whatever the issue, the fact remains that firearms and other dangerous weapons are prohibited in and on school grounds. Several exceptions have been carved out by the Gun Free School Zones Act, including a new exception for concealed carry licensees. Because of the new exception to the Gun Free School Zones Act, school districts must be aware of the implications of the concealed carry law and the impact it will ultimately have on weapons in schools.

## Overview of Concealed Carry Law and Gun Free School Zones Act

### A. Understanding the Concealed Carry Law

The concealed carry law ("CCW") is similar to other states' concealed carry laws in that it allows Wisconsin citizens to carry concealed weapons once they

have received proper training and upon being issued a permit through the Department of Justice (DOJ). Under the law, Wisconsin residents who obtain a permit and receive training will be allowed to carry concealed weapons (including handguns, knives, billy clubs or tasars) in most public buildings, including city halls, firehouses, community centers, etc., unless a sign is posted saying they are not permitted. See Wis. Stat. § 175.60(2g). The law makes exceptions for law enforcement offices, courthouses and jails, and secure mental health facilities where concealed weapons remain illegal. Wis. Stat. §175.60(16). The new law does not dramatically change the current law with respect to schools.

While concealed carry may be the law, private businesses, state and local governments, and public and private universities may opt to prohibit concealed carry on premises, property, and in buildings, subject to conditions imposed under the statute. In prohibiting CCW, those entities must comply with the notice requirements and post signs in accordance with the statute. Wis. Stat. § 943.13. Penalties for violations of CCW in prohibited locations or where notice is posted include a fine of up to \$500 or up to 30 days in jail. Wis. Stat. § 175.60(17).

### B. What the Law Does Not Change with Respect to Schools – Overview of the Gun Free School Zones Act

Faced with increasing crime, especially violent crime around schools, Congress passed the Gun Free School Zones Act ("GFSZA") which prohibits individuals from knowingly possessing a firearm at a place the individual knows or has reasonable cause to believe is a school zone. 18 U.S.C. § 922(q). "School zone"

means "in or on the grounds of a school and within 1,000 feet from the grounds of a school." Wis. Stat. § 948.605(1)(c). Although "school grounds" was left undefined under the GFSZA and has not been interpreted by the Supreme Court, Wisconsin courts have defined school grounds to include areas where school officials have dominion and control, which includes the school parking lot. *State v. Schloegel*, 2009 WI APP. 85, ¶ 19 (2009).

The GFSZA's prohibition against firearms in school zones does not apply to:

1. Private property not part of school grounds;
2. Individuals who are licensed to carry under federal law;
3. Firearms that are not loaded, encased in a locked container or locked firearms rack on a motor vehicle;
4. Individuals who have contracted with the school to carry;
5. Law enforcement officers acting in their official capacity; and
6. Unloaded firearms possessed by individuals who have been authorized by the school for hunting purposes.

18 U.S.C. § 922(q)(2)(B). GFSZA also prohibits an individual from discharging or attempting to discharge a firearm in a school zone. 18 U.S.C. § 922(q)(3). The Wisconsin GFSZA mirrors the federal law, except that the GFSZA prohibition against firearms in school zones or within 1,000 feet of the grounds of a school does not apply to state-certified game wardens, in addition to the other exceptions under federal law. Wis. Stat. § 948.605.

*Continued on page 10*

**C. How CCW Impacts GFSZA**

Firearms have been prohibited on school grounds, except in the limited circumstances that are exempt by statute for nearly two decades. Despite the legalization of CCW, GFSZA remains the law. No one, including a CCW licensee, may carry a firearm in or on the grounds of a school unless one of the specific statutory exceptions noted above applies. Wis. Stat. § 948.605(2)(b)1r. It remains a felony for a person to knowingly possess a firearm (concealed or otherwise) on the grounds of a school. Wis. Stat. § 948.605(2)(a). It is now a forfeiture for a person to knowingly possess a firearm (concealed or otherwise) at a place the person knows or has reasonable cause to believe is within 1,000 feet of the grounds of a school. Wis. Stat. § 948.605(2)(a).

**1. New Exception for CCW Licensees to the GFSZA**

The new CCW statute repeals and restates several portions of GFSZA to differentiate between possession of a firearm in or on school grounds and possession within 1,000 feet of school grounds. The exceptions to the restrictions on possessing a firearm in or on school grounds or within 1,000 feet of school grounds are now as follows:

1. On private property that is not part of a school;
2. For use in a program approved by a school in the school zone;
3. In accordance to a contract entered into with the school;
4. By a law enforcement officer acting in his/her official capacity;
5. Where the firearm is unloaded and possessed by an individual with authorization by the school to traverse school premises for purpose of gaining access to

lands open to hunting;

6. Where the firearm is unload and is encased or in a locked firearms rack on a motor vehicle;
7. By a state-certified commission warden acting in his/her official capacity;
8. By a person legally hunting in a school forest where the school board allows hunting in the forest; and
9. A person who is a CCW licensee may possess a firearm within 1,000 feet of the grounds of a school, but not in or on school grounds.

Wis. Stat. § 948.605(2)(b); 18 U.S.C. § 922(q)(2)(B). The last exception is the most significant change CCW made to the GFSZA. Although a licensee may not carry a firearm in or on school grounds, he/she may carry within 1,000 feet of the grounds of a school on public or private property. With respect to other weapons allowed by CCW, individuals cannot carry a concealed weapon (or a weapon openly displayed), in or on school grounds unless one of the above noted statutory exceptions exists.

GFSZA does not apply only to firearms. There are limits on the possession of other dangerous weapons on or in any school building, school grounds, recreation area, athletic field or any other property owned, used or operated for school administration. Wis. Stat. § 948.61. The only exceptions to the prohibition against dangerous weapons are as follows:

1. A person who uses the weapon solely for a school sanctioned purpose;
2. A person who engages in military activities sponsored by the federal or state government when acting in the discharge of his/ her official duties;
3. A law enforcement officer or

state certified commission warden acting in the discharge of his/her official duties;

4. A person who is participating in a convocation authorized by school authorities in which weapons are handled or displayed;
5. A person who drives a motor vehicle in which a dangerous weapon is located onto school premises for school sanctioned purposes or for the purpose of delivering or picking up passengers or property if the weapon is not removed from the vehicle or used in any way; and
6. A person who possesses or uses a bow and arrow or knife while legally hunting in a school forest if the school board has allowed hunting in the school forest.

Wis. Stat. § 948.61(3). Individuals with CCW permits are not allowed to carry a concealed weapon, other than a firearm on school premises unless one of the above exceptions is satisfied.

**2. School Parking Lots**

One issue that appears to be unresolved, subject to scrutiny, and ripe for judicial challenge is the CCW's impact on an employee's ability to carry a concealed weapon in the employee's personal motor vehicle. Because schools are unable to post notice prohibiting weapons, it appears from the language of the statute that licensees may store unloaded and encased firearms in their vehicles on school property. Thus, school districts would be unable to ensure that a licensee with a weapon in his/her vehicle maintains access and control to that weapon and that the weapon would not fall into the wrong hands. Strict interpretation of the exceptions to the GFSZA suggests that weapons could be kept in personal vehicles on school property, however the Legislative Council has suggested

*Continued on page 11*

that nothing in the new CCW prohibits a local school district from setting up a policy prohibiting such practice.

Because it is unclear as to whether CCW licensees are permitted to carry CCW in their personal vehicles parked on school parking lots, it is prudent that school districts include in their personnel policies, a policy prohibiting weapons from being stored in motor vehicles on school grounds. At the very least, school districts should consider a policy which regulates the storage of CCW in personal motor vehicles, including provisions that the weapon should be unloaded, encased, locked in the glove compartment or trunk, or locked in a firearms rack.

### **What Action May a School District Take and What Action Should a School District Avoid?**

#### **A. May a School Post Notice?**

Although private businesses, the public sector, private and public universities, and state governmental entities can elect to prohibit concealed carry upon posting notice to employees and the general public, schools do not expressly have that option under the new law. CCW does not expressly allow schools to post notice of the prohibition, however such notice is excessive and unnecessary, given that GFSZA prohibits firearms in and on school grounds and within 1,000 feet of school grounds, with limited exceptions.

#### **B. May a School District Pass a Resolution?**

While school districts may feel compelled to post notice, pass resolutions, and otherwise take action to prohibit CCW on school grounds, such actions are not necessary and may open a school to additional duties with respect to inspection and monitoring and greater liability concerns. A resolution by a school district is unnecessary. A

resolution cannot prohibit firearms and weapons more strictly than what is already prohibited by GFSZA and the CCW. Weapons in and on school grounds were prohibited prior to the passage of CCW and remain so today.

#### **C. May a School District Amend School Policies?**

Rather than act in haste and create new resolutions, schools can and should ensure administrators, professional and support staff, and parents and students are aware of the implications of CCW. Now is not the time for school districts to act impulsively. It is important for school districts to educate their employees and parents and students. A formal letter or memorandum from the school highlighting the GFSZA and the impact of CCW provides information and notice to all individuals. A practical approach includes amending school policies to take into account the provisions of CCW applicable to schools.

#### **Guidance for Schools**

While there is much hype surrounding the new concealed carry law that is in effect in Wisconsin, the implications for schools are not as significant, given the effects of the GFSZA. An exception is created for CCW licensees within 1,000 feet of school grounds. However, CCW licensees are not permitted to possess firearms or dangerous weapons in or on school grounds. GFSZA remains unchanged in that respect. It is important for school districts to be aware of the effect of the new law and the interplay with the GFSZA and then carefully consider all aspects of CCW and GFSZA before taking action. Some things to consider include:

- 1. Inform Administration, Faculty and Staff, and Parents and Students.** Because the new CCW law has created a frenzy across the State with how individuals, businesses, the public sector,

schools, and the State will handle CCW, it is important to educate administrators, faculty and staff, and parents and students as to what is and what is not permissible with respect to weapons in schools and on school grounds. A letter or memorandum to each of these distinct groups will alert these individuals to the implications of the new law and reinforce and provide notice that weapons are not allowed in or on school grounds. The exceptions can be explained to these groups so as to alleviate any confusion and misconception arising from CCW.

- 2. Amend Administrative, Professional and Support Staff, and Student Policies and Handbooks.**

School districts should already have in place weapons policies with respect to administrators, staff and students. Weapons policies should be amended to include the CCW exception for possession of a firearm within 1,000 feet of the grounds of the school by valid CCW licensees. Additionally, weapons policies should be developed to include a provision for how school districts will address the potential for weapons stored in motor vehicles on school premises.

Prudent policy preparation and implementation will continue to minimize the risk of weapons being brought into schools and will ensure all administrators, professional and support staff, and parents and students have a firm understanding of weapons policies in light of the CCW.

For more information, contact Andy Phillips ([atp@phillipsborowski.com](mailto:atp@phillipsborowski.com)), Dan Borowski ([djb@phillipsborowski.com](mailto:djb@phillipsborowski.com)), or Christine Van Berkum ([ckv@phillipsborowski.com](mailto:ckv@phillipsborowski.com)).



## Worldclass Financial Management Software

Call 866.497.2227 for a Free Web Demo Today

# alio<sup>®</sup>

- Fully Integrated
- Manage Day-To-Day Operations
- Timely, Robust Reporting
- Meets State Reporting Requirements
- Paperless Office

Featuring web-based technology, **alio** and its fully integrated library of Financial Management, Payroll, and Human Resource software applications, is built to excel both now and in the future.

The **alio** suite of products includes fund accounting, encumbrance accounting, general ledger, purchasing, accounts payable, accounts receivable, budgeting, finance, payroll, human resources, position control, salary administration and complete reporting.

Visit our Website at  
[www.hammer.net](http://www.hammer.net)

Call our Client Care Center at  
**866.497.2227**



Tom Wohlleber

## The Gift of One's Self

*By Tom Wohlleber, Assistant Superintendent, Business and Employee Services, Middleton-Cross Plains Area School District*

After much thought and reflection, and with the gracious support of the WASBO Board,

my employer and my family, I have formally declared my candidacy for the ASBO International Board of Directors in 2012. It is truly an honor to have the opportunity to represent and advocate for you and Wisconsin on the national level.

In my twenty-six years as a Wisconsin school business official, I have had the privilege of serving WASBO and its members in a number of leadership capacities. Each of these experiences afforded me with the opportunity to grow and develop my leadership skills. More importantly, however, I gained great respect for WASBO as an exemplary organization dedicated to supporting a very talented group of professionals serving Wisconsin's students. If elected, I plan to utilize and build upon our WASBO experiences

and achievements while serving in a leadership capacity at ASBO.

Over the past fifteen years, WASBO has greatly enhanced our national standing, by a succession of some very good leaders serving on the ASBO Board: Doug Johnson, Roger Price, and Erin Green. Fellow Wisconsinites who have recently served in important leadership roles for ASBO include Bambi Statz as Chair of the (SFO) Certification Commission and Jeff Carew as Chair of the Corporate Member Advisory Board. This in turn brings new opportunities for all WASBO members, to serve in various national capacities, such as on ASBO committees, as writers and presenters, and to involve ourselves in more national leadership positions.

National leaders bring back their knowledge gained by way of writing articles, and giving presentations to our WASBO members. Having a national leader also raises awareness of ASBO and the benefits of ASBO membership.

One of the most significant benefits of becoming an ASBO member is access to professional development not always available at the state affiliate level. The Executive Leadership Forum and Eagle Institute are several examples of outstanding professional development opportunities available through ASBO.

Five WASBO members have been awarded Bridges to the Future Scholarships since its inception in 2004, offering an exceptional professional development experience to our members to attend the ASBO International Annual Meeting & Expo at no cost. This enhances our knowledge base in Wisconsin and helps promote our state.

I look forward to talking with as many of you as possible in the months ahead about ASBO and leadership opportunities that are available. Your consideration and support are greatly appreciated!!



## ASBO International Future Conference Sites

### 2012 Executive Leadership Forum

February 16-18, 2012

Disney's Contemporary Resort  
Lake Buena Vista, Florida

### 2012 Annual Meeting & Expo

October 12-15, 2012

Phoenix Convention Center  
Phoenix, Arizona

### 2013 Annual Meeting & Expo

October 25-28, 2013

Hynes Convention Center  
Boston, Massachusetts

### 2014 Annual Meeting & Expo

September 19-22, 2014

Gaylord Palms Resort & Convention  
Center

Kissimmee, Florida

### 2015 Annual Meeting & Expo

October 23-26, 2015

Grapevine, Texas

### 2016 Annual Meeting & Expo

September 23-26, 2016

Phoenix, Arizona

### 2017 Annual Meeting & Expo

September 22-25, 2017

Denver, Colorado

### 2018 Annual Meeting & Expo

September 21-24, 2018

Orlando, Florida

# Wisconsin Federal Funding Conference

## November 1-2, 2011, Wisconsin Dells



When Lori Ames and Rachel Zellmer from the Department of Public Instruction came to WASBO and

WCASS with the suggestion to offer a joint conference for business office staff and special education/Title I staff we thought it was a good idea. What they had discovered was that one person would attend a conference and bring back information to the other. Then the DPI would get phone calls from the person who was not in attendance asking to clarify the information that was brought back to them. The DPI really saw a need for teams to attend a conference together, so they could work more effectively back in their districts.

For this initial conference we thought we may have 100 people register. Were we wrong! Instead of 100 attendees, we had over 330 attend and another 150 were quickly added to a waiting list. (See registration information for the February 27-28, 2012 repeat conference on page 15.)

What made this conference special? This conference was completely dedicated to the maze of Federal Funding requirements. There were Introductory sessions on Title I and IDEA Funding, as well as sessions on Special Education Funding Sources, Common Audit & Monitoring Issues with Title I and IDEA, IDEA Maintenance of Effort, Title I Schoolwide and Targeted Assistance Programs, Title I Private School Participation, and IDEA Funding - Title I Schoolwide Set-Aside - and that was just the first day!

The second day addressed Utilizing Existing Resources to Fund RtI, Title I Comparability, IDEA Funding - Coordinated Early Intervening Services, and The Ins and Outs of the New ESEA Consolidated Application.

Mike Thompson, Deputy State Superintendent, offered a lunch address. There was also a general session that provided an overview of federal funding requirements and explained the technical assistance that is available through the DPI.

Attendees at this conference had an opportunity to submit questions to DPI staff through a specific online site. Some were answered at the conference and more complicated questions were taken back to the DPI to address individually. The Special Education Team also launched a new Webinar Training Series at this conference. You can check it out at <http://dpi.wi.gov/sped/pdf/tech-asst-calendar.pdf>.

The conference wrapped up with a hands-on facilitated practicum on Funding an RtI System. Nearly 70 stayed for this very successful post conference session which was facilitated by the DPI Special Education Team, RtI Center and PBIS Network Staff.

We thank **Oasys, LLC** for providing conference lanyards.



Lori Ames, Rachel Zellmer, Jennifer Waldner and Shelley Babler of the DPI



Gary Myrah, WCASS Executive Director



Mike Thompson, Deputy State Superintendent, Wisconsin Department of Public Instruction



Learning about Funding an RtI System at the post conference practicum.



The Black River Falls School District business office and special education team



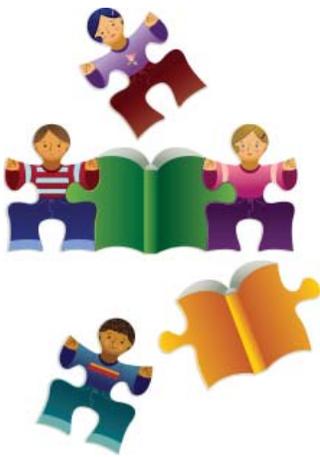
The DPI Team fielded questions on Title I and Special Education Funding.



WASBO, WCASS and DPI  
Wisconsin Federal Funding Conference

REGISTER at [WWW.WASBO.COM/FEDERALFUNDING](http://WWW.WASBO.COM/FEDERALFUNDING)

February 27-28, 2012  
Kalahari Resort & Conference Center



With the increased focus on the necessity for transparency and accountability of federal funds, school districts find that they must increase their understanding of federal requirements to remain in compliance with program regulations. But the silver lining of fiscal monitoring is a deeper understanding of how federal funds may be used. With this knowledge, districts have the tools to rearrange existing revenue sources to close gaps and fund new initiatives. To provide school districts with the information they need not only to be in compliance, but also maximize their federal resources, WASBO, WCASS and DPI are hosting the Wisconsin Federal Funding Conference on February 27 and 28, 2012, in Wisconsin Dells.

All too often, conferences provide information that is of vital significance to school district staff...but the individuals attending realize that half of their work equation is missing. An individual who is an expert in their program area may go to a conference and hear a fiscal presentation, and then realize they need not only to understand the subject matter but be able to return to the district and report to the business office. To “get everyone in the same room,” school districts should commit to send a team of individuals: a special education program coordinator, a Title I program coordinator and business office staff that works closely with special education and Title I funding. The purpose is to have program and business office staff attend sessions together.

**Session topics include:**

- Overview of Federal Funding Requirements
- Wisconsin Uniform Financial Accounting Requirements
- Federal Time & Effort Reporting Requirements
- Overview of Title I Funding and IDEA Funding (allocation and per pupil amount determinations, obligation periods, allowable costs, supplement not supplant requirements, application and claim process)
- IDEA – Maintenance of Effort (MOE)
- IDEA – Coordinated Early Intervening Services (CEIS)
- IDEA – Equitable Services Requirement (Private School Set-Aside)
- IDEA – Title I Schoolwide Set-Aside Option
- Title I – Maintenance of Effort (MOE)
- Title I – Schoolwide and Targeted Assistance Programs and Use of Funds
- Title I – Private School Participation
- Title I – Comparability
- Special Education Funding Sources (High Cost and Categorical Aid)
- Common Fiscal Issues with Title I and IDEA
- Utilizing Existing Resources to Fund Response to Intervention Systems, including PBIS



For those districts that are interested in learning the different ways to utilize existing resources to implement or expand a Response to Intervention system, there will be an optional hands-on practicum on the afternoon of Day 2. The practicum will keep districts in teams to work through “story problems” with the end goal of learning how to utilize the various funding sources and situations to maximize a district’s ability to fund RtI while learning how to avoid the pitfalls of federal funding non-compliance.

Conference offered by



# BUDGET BLUES BUSTER

Adding programming, benefits, or expertise doesn't have to increase your budget. Really.

Here are three things that won't add a penny to your bottom line, but you'll feel like they should.



weabenefits.com

For more information about these no-cost budget blues busting opportunities, call 1-800-279-4010.

- 1 Financial education gives employees the tools to manage and improve their financial situation and increases productivity in the workplace. Everybody wins.
- 2 The Trust Advantage program provides employees the benefit of using payroll deduction to make smaller, easier-to-manage personal insurance premium payments and IRA contributions. Over 160 districts are currently offering this no-cost benefit.
- 3 Value-Added 403(b) Plan Administrative Services will help your district stay on top of 403(b) regulations and IRS audit issues. Free to districts offering the WEA TSA Trust 403(b) plan.

WEA TSA Trust 403(b) help is not to be construed as legal advice. TSA program securities offered through WEA Investment Services, Inc., member FINRA.

## WASBO Certified School Risk Manager Program



Register at  
[www.WASBO.com/riskmanagement](http://www.WASBO.com/riskmanagement)



### Courses Now Available Online

All Five Courses are Available Online

- Fundamentals of Risk Management
- Handling School Risks
- Measuring School Risks
- Funding School Risks
- Administering School Risks

Viterbo Credit Available - Contact the WASBO office for more information

Curriculum & National Certification provided by



THE NATIONAL ALLIANCE  
for Insurance Education & Research



Look for more In-Person Courses to be scheduled in the upcoming months.

Training to Protect Your School District



Rob Nelson  
WASBO Director

# Director's Corner

## The First Classroom of the Day

By Rob Nelson, President, Dousman Transport Co., Inc.

It is almost Thanksgiving as I sit down to write my first WASBO newsletter article. For those of us in the school transportation industry, the rush of school startup and the fall sports season is over and we are in the brief "slower" time of the year. Now is a good time to reflect on the first few months of school and take a deep breath before we encounter all of the challenges that Mother Nature will drop on us during winter in Wisconsin.

The first few months of school were fairly typical for me:

- Parents calling to say that they don't like their child's bus stop
- Drivers complaining about the students on their bus
- Parents calling to complain about the bus driver
- Principals calling to ask us to review a video from the bus route the night before to see what happened between two students
- Impatient and / or distracted motorists driving through the school buses red warning lights at a bus stop

None of the items on the list are easy to deal with, but they are everyday issues that a manager in the school transportation industry must be ready to face. Positive and timely communication, especially with student discipline, is paramount to creating an effective school transportation system.

Whether you are a school district that runs your own buses or you work with a school bus contractor, student management and discipline on the school bus is one area that is beginning

to benefit from PBIS (Positive Behavior Interventions and Supports). Wisconsin Department of Public Instruction's PBIS overview states that "PBIS applies evidence-based programs, practices and strategies for all students to increase academic performance, improve safety, decrease problem behavior, and establish a positive school culture." That same safe and positive culture also applies to the school bus because **the school bus should be considered an extension of the classroom.** Once students see that the driver and the school are working together and supporting each other the behavior begins to change.

Teamwork between the transportation department/provider and the school is extremely important if PBIS is going to be successful. Here are some effective strategies that districts are using to educate students, parents and bus drivers.

- Hold an open house before school starts or on the first day of school.
  - Introduce and explain PBIS to parents and students
  - Introduce drivers to the students and parents at the open house.
  - Take all kids out to the school bus to review the bus rules. Let them know that the same rules for the classroom and in school apply to the school bus.
- Principals and other Administrators should regularly be outside on bus duty so that they can talk with the drivers to keep the lines of communication open.
- The school should conduct PBIS training sessions with bus drivers to educate them on the process, making sure they understand the

terminology that the school uses in their PBIS system.

- Administrators should meet with drivers on a regular basis throughout the year to continue the education process and help to answer questions / concerns.

School bus drivers are one of the most regulated professions in the United States. They are typically a diverse group that varies from the young stay at home parent to the retiree that is looking for a job to keep them active. Each has their own idea of how kids should act and how discipline should be administered. A school district that takes the time to work with their drivers and form a partnership will see positive changes with both the driver and the students.

If you would like to learn more about how several school districts are integrating PBIS into their transportation system or if you are able to share your experience with PBIS, I would encourage you to attend the WASBO Transportation & Bus Safety Workshop on Wednesday, February 29th at the Kalahari Resort and Conference Center in the Wisconsin Dells. It is a one day workshop that runs from 8 a.m. to 3:30 p.m. The WASBO Transportation Committee strives each year to put together a workshop that covers a wide array of timely topics and provide real life solutions that have worked for school districts around the state. Look for registration in the new year at [www.wasbo.com/transportation](http://www.wasbo.com/transportation).



SAVE THE DATE  
 WASBO Transportation & Bus Safety Workshop  
 February 29, 2012  
 Kalahari Conference Center, Wisconsin Dells

# Controlling Health Care Costs IS OUR COMMON INTEREST



## Empowering Dr. Mom.

Informing, supporting and empowering health care consumers is one of the keys to controlling health care costs. That's why we provide a suite of easy-to-use decision support tools on our website. Tools that help your employees know when to see the doctor, which treatments and tests are right for them, and how to manage the daily aspects of their medical conditions. So unnecessary emergency room visits are curtailed, medication compliance improved, and you, Dr. Mom, and Dr. Dad all help control health care costs.

**Controlling Your Health Care Costs: 6 Things You Can Do Now** — a free white paper from WPS is available at [www.wpsic.com/control](http://www.wpsic.com/control). To learn more about WPS and our subsidiary, Arise Health Plan, or to get a quote, contact your local agent, or call 608-223-5970 and reference "schools."



©2010 All rights reserved. Wisconsin Physicians Service Insurance Corporation. 24784-021-1008 WAS

WPS is proud to have  
been named one of the  
*World's Most Ethical  
Companies 2010 & 2011*





Charlie Kramer  
WASBO Director

## Director's Corner Is the Energy Crunch Over?

By Charlie Kramer, Director Buildings & Grounds, Eau Claire Area School District

It seem everywhere you look there are promising signs that we may have solved the latest energy crisis. Technology seems to be leading the way. Consider for a minute some of the recent developments.

- Recent studies have indicated that geo-thermal could be a much more viable option as new surveys have revealed large areas in the US where relatively shallow wells could be put into service.
- Recent conservative estimates have put easy to reach natural gas supplies at 100 years minimum. Natural gas prices have declined to 1994 prices. There are a number of startup companies that are working to create distribution networks for automobiles. November futures prices of \$3.58 are 14% below a year ago, 39% below two years ago, about half of the price in November 2008 of \$7.13 and well below the average real price of natural gas futures contracts over the last decade of \$6.73. Welcome to the shale gas revolution.

Speaking of the shale revolution, look at what is happening with oil.

- "In 2003, the Bakken formation in North Dakota was producing a mere 10,000 barrels a day. Today, it is over 400,000 barrels, and North Dakota has become the fourth-largest oil-producing state in the country. This oil could add as much as two million barrels a day to U.S. oil production after 2020—something that would not have been in any forecast five years ago. Overall U.S. oil production has increased more than 10% since 2008. Net

oil imports reached a high point of 60% in 2005, but today, thanks to increased production and greater energy efficiency (plus the use of ethanol), imports are down to 47%."

- US dependence on foreign oil is at the lowest level since 1995.

North Dakota is not the only place enjoying an "oil" economic recovery. Pennsylvania, Ohio and a host of other old field states are seeing unprecedented activity as new technologies make formerly depleted fields productive again.

For more than five decades the axis of energy power centered on the Middle East. No matter how it was drawn, there seemed to be no path out of dependence on that region. But today, what appeared as irreversible is being reversed. A new world oil map is emerging, and it is centered not on the Middle East but on the United States. The new energy axis runs from Canada, down through North Dakota and South Texas, and all the way to Brazil.

All of this good news does not mean there are not challenges ahead. As long as large portion of our energy needs are dependent on areas of the world that are unstable, we will continue to see fluctuations in this precious commodity. We still have a huge amount of work to do with off shore deposits and fields in environmentally sensitive areas like the arctic. We have not scratched the surface of the tar sands.

It also means that we have to continue to be good stewards of the resources we have. Even though we have been given "tools," many of us struggle to find resources to upgrade our facilities and make them as efficient as possible. We have to continue to look for "no

cost" options such as HVAC scheduling changes and switching to lower wattage bulbs in our facilities. Innovations such as these have minimal costs and offer great pay backs. It also seems that we must continue to be innovative in our approach as many of the Federal and State programs will shrink when resources are no longer available.

If you study history, you know that America was built on self-reliance and personal achievement. In the early years of our nation, the federal and state governments pretty much stayed out of the way as our citizens built businesses, schools, and communities. There were absolutely no public safety nets. If you failed, it was up to you and your extended family to survive. Because of those circumstances, America became strong. Hardship was accepted as a part of life. Self-sacrifice for the good of others was the order of the day.

The world's greatest and strongest country was built, not by bureaucrats or politicians, but by the blood and sacrifice of hard-working Americans. Each generation had strong role models to follow. They did not come from TV or the Internet; they came from down the block or the next forty. There were rules of conduct, a six day week, church on Sunday and a humble, happy, lifestyle. Our fathers would often expound the virtues of "truth, justice, and the American way."

The great strides we are witnessing in energy exploration are the product of American innovation. It is this spirit that will lead us out of energy dependence, our economic malaise, create jobs that we desperately need and fuel spin off technologies that will benefit every segment of our economy. Hold on tight, it is going to be a great ride.



# WASBO/WASPA 7th Annual School Personnel Academy



November 30 - December 1, 2011, Madison Radisson Hotel & Conference Center



## The Changing Landscape of Public Education Employee and Employer Relations

Over 120 people attended this two-day conference in Madison to learn from their colleagues and legal experts about how to proceed in this new era of employee and employer relations in public education.

Topics included implementing employee handbooks, merit pay, teacher evaluation and assessment, approaches to gathering staff input, appropriate and legal communication, employee discipline and navigating the bid process for health insurance and fringe benefits. Additionally, attendees heard a legislative update from SAA Director of Government Relations John Forester and received progress reports from the Educator Effectiveness and Accountability Design Teams. Groups were asked to share their thoughts and concerns about the work to date by the Accountability Design Team for WASBO Executive Director Woody Wiedenhoeff to take back to his colleagues on this project team.

Conference feedback indicated that it was very enlightening and eye opening to hear the range of how other districts are handling this new territory with the passage of Act 10 and Act 32 in the Spring of 2011. Legal opinions also varied and all suggested that districts consult with their own legal counsel as they implement changes.

We thank our sponsors of this conference as noted to the left.

### Platinum Sponsor



### Bronze Sponsors



# A Look at U.S. State and Local Governments as Joint Committee Deadline Nears

Reprinted with permission from Standard & Poor's Global Credit Portal® Ratings Direct®, November 21, 2011

Standard & Poor's Ratings Services has received numerous inquiries from market participants about its views of the effect on state and local government credit quality of federal deficit reduction efforts.

Our rating on the U.S. federal government is 'AA+/Negative.' As our ratings definitions indicate, the negative outlook on the U.S. federal government rating reflects our view that the possibility is at least one in three that the rating will be lowered during a two-year time horizon. Standard & Poor's rating criteria for U.S. states and local governments do not impose a rating cap relative to the sovereign rating, and no ratings or outlooks have been changed that are based on the stand-alone credit quality of U.S. public finance obligors in connection with our August 2011 downgrade of our U.S. sovereign credit rating. But we do view the role of the federal government, federal transfer payments to individuals, and grants to state and local governments as affecting credit quality throughout the state and local government sector. Depending upon how the federal government manages fiscal consolidation, the effects on individual state and local governments could vary widely.

## Overview

- Fiscal consolidation at the federal level could have wide-ranging financial and economic implications for state and local governments.
- Many state and local governments have diminished flexibility to deal with potential funding changes because of the duration of the recent recession and slow recovery.
- Proactive management will likely be important from a credit standpoint.

## The Budget Control Act Of 2011

The Budget Control Act of 2011 (BCA) called for the Joint Committee to present its recommendations to Congress by Nov. 23. If the Joint Committee's recommendations (assuming a majority of its members agree on any) for deficit reductions greater than \$1.2 trillion through 2021 are not enacted by January 15, 2012, any shortfall would trigger sequestration -- automatic across-the-board cuts of a like amount to defense and non-defense spending.

Fiscal consolidation could be achieved through measures that bring in more revenue or specific expenditure cuts. Instead of raising marginal tax rates, revenue enhancement could be achieved via the elimination of certain tax exemptions. Standard & Poor's does not advocate one approach over another, but depending on their design, each approach could affect state and local government finance. Below we identify some of the key credit issues that we believe the state and local government sector will face relating to potential changes stemming from the current federal budget situation.

## Sequestration

If it is triggered and not altered by Congress, the BCA includes a provision for across-the-board cuts (sequestration) that would lower projected baseline spending by \$1.2 trillion through 2021. As designed under the BCA, sequestration cuts would be evenly split between defense and non-defense related spending and would take effect beginning in January 2013. Both discretionary and mandatory spending would be subject to the spending cuts. Importantly for state governments, Medicaid and the children's health insurance program

(CHIP) are among the programs that would be exempt should the across-the-board cuts be triggered. Medicaid is the program area of greatest fiscal integration between the states and the federal government, representing 45% of total federal grants outlays to state and local governments in fiscal 2010 ("Fiscal 2012 Analytic Perspectives," Budget of the U.S. Government, Office of Management and Budget.). As a result, fiscal consolidation under this sequestration mechanism has the potential to be more favorable to state and local finances, in the near term, than some other types of deficit-reduction initiatives the Joint Committee could recommend.

## Tax Expenditures

Under the federal tax code, the Office of Management and Budget (OMB) reports 173 income tax expenditures for fiscal 2012 ("Fiscal Year 2012 Analytical Perspectives, Budget of the U.S. Government"). Table 1 includes the 15 largest, many of which affect state and local governments in a range of ways. We view several of the expenditures included in Table 1 -- notable because they have been long-standing components of the current funding framework -- as having a direct and significant effect on state and local governments. The second largest expenditure is the tax deductibility of mortgage interest, estimated at \$99 billion in fiscal 2012. This is followed by the deduction for non business state and local taxes other than the deduction for state and local property tax on owner-occupied homes, estimated at \$48.6 billion (sixth on the list), and the state and local property tax deduction on owner-occupied homes at \$24.9 billion (thirteenth on the list), respectively, in

*Continued on page 22*

Continued from page 21

2012. Number 11 on this list is the tax deductibility of interest income on state and local government debt, estimated at \$37 billion in fiscal 2012.

and local government debt is retired serially from annual revenues. We also note that significant variation exists among governments with respect to total debt service payments

likely translate to less state and local government infrastructure investment. Lower infrastructure spending, in turn, could serve as a drag on economic growth and an inadequate rate of investment in governmental assets in our view.

Table 1

Income Tax Expenditures Ranked by Total	
Fiscal Year 2012	
Provision	Amount (Mil. \$)
Exclusion of employer contributions for medical insurance premiums and medical care	184,460
Deductibility of mortgage interest on owner-occupied homes	98,550
Net exclusion of pension contributions and earnings 401(k) plans	67,590
Step-up basis of capital gains at death	61,480
Exclusion of net imputed rental income	50,640
Deductibility of non business state and local taxes other than on owner-occupied homes	48,640
Net exclusion of pension contributions and earning - employer plans	45,230
Deductibility of charitable contributions, other than education and health	43,110
Deferral of income from controlled foreign corporations (normal tax method)	42,000
Capital gains (except agriculture, timber, iron ore, and coal)	38,490
Exclusion of interest on public purpose state and local bonds	36,960
Capital gains exclusion on home sales	35,200
Deductibility of state and local property tax on owner-occupied homes	24,910
Accelerated depreciation of machinery and equipment (normal tax method)	24,450
Exclusion of interest on life insurance savings	22,660
Source: Fiscal Year 2012 Analytical Perspectives, Budget of the U.S. Government, Office of Management and Budget.	

The American population is normally highly mobile, and we believe the deductibility of state and local taxes ameliorates some of the disparities in tax burdens between high- and low-tax jurisdictions. It is possible that greater tax disparities could influence residents' decisions of where to reside over time, particularly upon retirement, with corresponding consequences for the state and local government budgets.

Similarly, we believe that a reduction or elimination of the federal mortgage

For the state and local government sector, tax reforms that reduce or eliminate the federal income tax exemption on interest earned from municipal bonds could increase the cost of borrowing. For most U.S. state and local governments rated by Standard & Poor's, servicing debt consumes a modest portion of total budgets. But this does not mean that higher borrowing costs would not strain credit quality in some cases. According to the most recent U.S. Census Bureau's "State and Local Government Finance Summary" (covering 2009 data and issued in October 2011), interest represented 2.5% of total state government spending and 3.5% of total local government spending (chart 2). We note that very little municipal debt is retired from the proceeds of new debt; the bulk of state

(see "2011 State Debt Review: Despite Surge of Issuance, No Debt Crisis for U.S. States," published May 25, 2011 on RatingsDirect on the Global Credit Portal). Furthermore, in light of the degree to which state and local government budgets have been stressed during the past four years, we believe increased cost pressure of any magnitude could weaken credit in some cases. This strain can be analyzed in the context of our state and local government criteria in which debt servicing cost (including interest expense) is a key credit metric. In addition, to the extent that current revenues are insufficient to finance capital expenditures, elimination of the tax exemption could, by raising borrowing costs, result in slower bond issuance, which we believe would

interest income tax deduction could have significant effects on the real estate market. To the extent that the withdrawal of this government subsidy hurt affordability, a key component of real estate value, this could lead, albeit with a lag, to lower assessed values and, thus, lower property taxes, which are an important revenue source for most municipalities.

**Direct Funding Reductions**

The Census Bureau's recently released State and Local Government Finance summary shows that federal support was 22% of state and local government general revenues in 2009 (Chart 1). Given the temporary relief provided as part of the American Recovery and Reinvestment Act of 2009, this share has probably increased, temporarily,

Continued on page 23

*Continued from page 22*

and we expect future, comparable data will show this. Federal grants to state and local governments are distributed for a wide range of programs and include both mandatory and discretionary grants (Chart 3 on page 27). When funding is provided directly in the authorizing legislation (excluding appropriations acts), it is considered mandatory. Discretionary funding is determined, usually annually, through appropriations acts. Federal grants are concentrated in three major functions: health; income security; and education, training, employment and social services. The most significant single program area is grants to states for Medicaid -- estimated at \$273 billion or 45% of total federal outlays to state and local governments in fiscal 2010. Considering that entitlement programs -- including Medicaid -- are the major drivers of the long-term fiscal deficits at the federal level, we expect that it could be among the programs vulnerable to federal funding reductions if the Joint Committee were to achieve enactment of meaningful, long-term deficit reduction legislation. We will evaluate the magnitude and time frame for any grant funding changes for state and local governments as they occur. From a credit perspective, we believe direct funding reductions would represent a material budget challenge for states and, to a lesser extent, local governments. Given that numerous state and local governments have yet to recover from the recent recession, this additional fiscal pressure could result in rating downgrades in some cases. However, we believe that direct funding reductions are less likely to instigate liquidity problems since we anticipate that any such changes to federal funding arrangements would be known well in advance. In short, for the majority of state and local governments we believe there would be sufficient time to make adjustments.

*Continued on page 27*

Chart 1

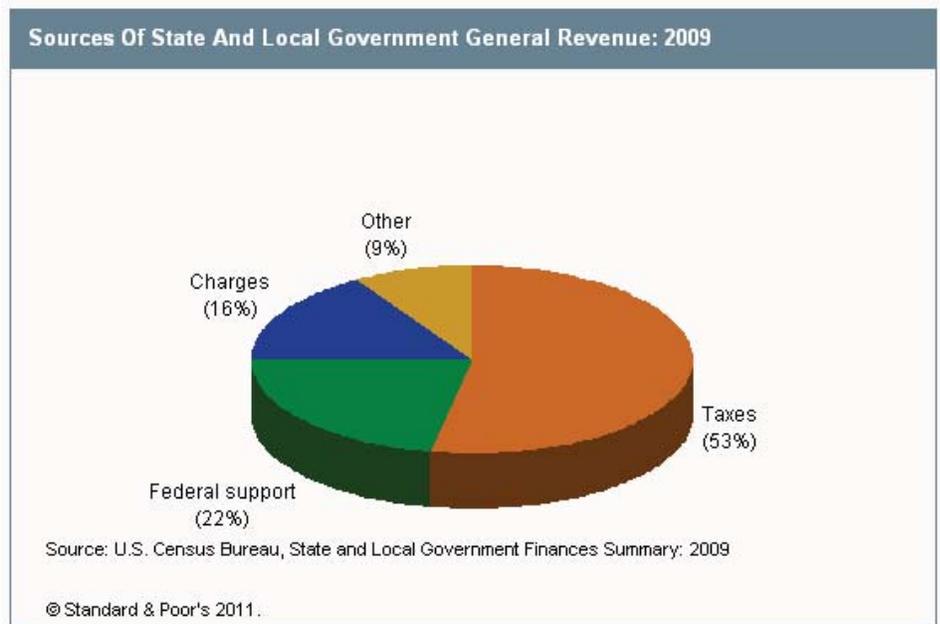
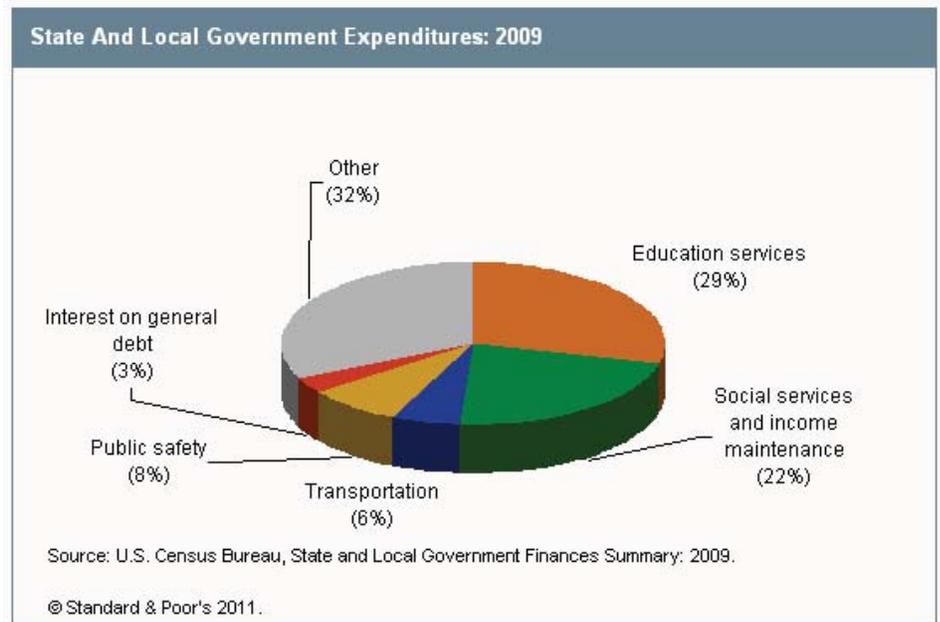


Chart 2





**SAVE THE DATE**

**WASBO**

**Accounting Conference**

**March 21-22, 2012**

**Chula Vista Resort & Conference Center, Wisconsin Dells**



# The Twelve Mo 20

Go to [WWW.WASBO.COM/calendar](http://WWW.WASBO.COM/calendar)

## JANUARY

Jan. 17-20 WASB/WASDA/WASDA State Education Convention, Milwaukee

Jan. 6 ASBO Annual Meeting Call for Presentations Due

- Submit an article for the February issue of *Taking Care of Business*



Feb. 14 Valentine's Day

Feb. 16-18 ASBO Leadership Conference

Feb. 27-28 Wisconsin Federal Funding Conference

Feb. 28-29 Facilities Management Conference

Feb. 29 Transportation & Business Conference

## FEBRUARY

## APRIL

April 25 Administrative Professionals Day

- Sign up to take a CSRM Course Online
- Vote for New Board Members
- Fall Conference Call for Presentations
- Visit a classroom



May 22-25 WASBO Foundation Spring Conference

May 23 WASBO Foundation Summer Conference

- Submit an article for the June issue of *Taking Care of Business*
- Renew your WASBO membership
- Update your Member Profile
- Sign up to participate in the 2013 Leadership Conference



## JULY

Dates TBD Custodial & Maintenance Conferences, Kimberly & Nicolet

- Submit an article for the August issue of *Taking Care of Business*
- Order your Professional Development Coupons



Aug. 7-9 New School Administration Staff Conference, Stevens Point

Aug. 14-15 Wisconsin Year of Success Program

Date TBD P-Card User Group Meeting

- Take some time for you

## AUGUST

## OCTOBER

Oct. 12-15 ASBO International Annual Meeting & Expo, Phoenix AZ

Oct. 16 Boss's Day

Oct. 29-30 Midwest Facility Masters Conference, WI Dells

Date TBD WASBO/WCASS/DPI Wisconsin Federal Funding Conference, WI Dells

- Call for Presentations for the 2013 Spring Conference



Nov. 27 School Business Management Conference, Winter at a Glance - Year of Success Program

Nov. 28-29 WASBO/WASPA School Business Conference

- Send audited financials to BMC
- Submit an article for the December issue of *Taking Care of Business*
- Thank a mentor, staff person or your job

## NOVEMBER

# Months of WASBO

## 12

Calendar for complete information

### FEBRUARY

Conference, Lake Buena Vista, FL  
Funding Conference, WI Dells  
Budget Conference, WI Dells  
Safety Workshop, WI Dells



### MARCH

- Mar. 1 Award Nominations Due
- Mar. 1 Scholarship Applications Due
- Mar. 3 WASB School Finance Conference, Stevens Point
- Mar. 21-22 Accounting Conference, WI Dells
- Submit an article for the April issue of *Taking Care of Business*



### MAY

Spring Conference & Exhibits, WI Dells  
Scholarship Golf Outing, WI Dells  
June issue of *Taking Care of Business*  
WASBO membership for 2012-13  
Member Profile at [www.WASBO.com](http://www.WASBO.com)  
Participate on a WASBO committee

### JUNE

- Enjoy all of your *free time* since school is out!
- Sign up to take a CSRM Course Online



### AUGUST

Director and Support  
Stevens Point  
Year Begins  
Planning



### SEPTEMBER

- Sept. 26 Fall Scholarship Golf Outing, Valders
- Sept. 27-28 Fall Conference, Elkhart Lake
- Submit an article for the October issue of *Taking Care of Business*



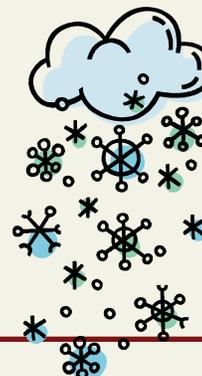
### NOVEMBER

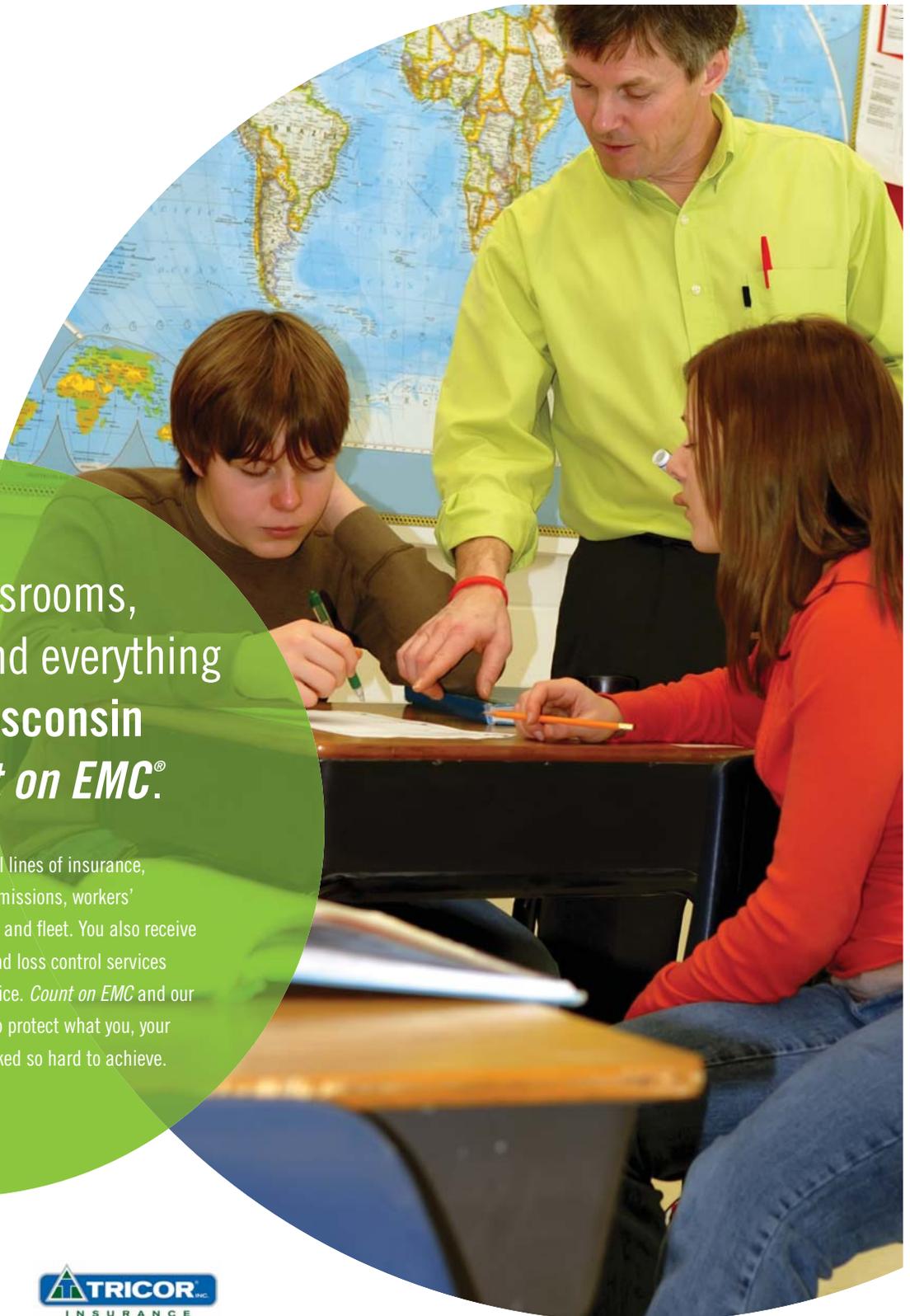
Agreement:  
Year of Success, Madison  
Personnel Academy, Madison  
P/O/Harris for WASBO P-Card program  
November issue of *Taking Care of Business*  
Nominate someone who has made you better at



### DECEMBER

- Submit your nomination for the WASBO Board of Directors
- Visit a classroom





To protect classrooms, playgrounds and everything in between, Wisconsin schools *Count on EMC*®.

EMC Insurance Companies offers all lines of insurance, including school board errors and omissions, workers' compensation, commercial property and fleet. You also receive responsive local claims handling and loss control services from the EMC Milwaukee branch office. *Count on EMC* and our trusted Managing General Agents to protect what you, your staff and your community have worked so hard to achieve.



800.272.2443



800.541.5710



Milwaukee Branch: 855.495.1800 | Home Office: Des Moines, IA

www.emcins.com

© Copyright Employers Mutual Casualty Company 2011 All rights reserved

Chart 3

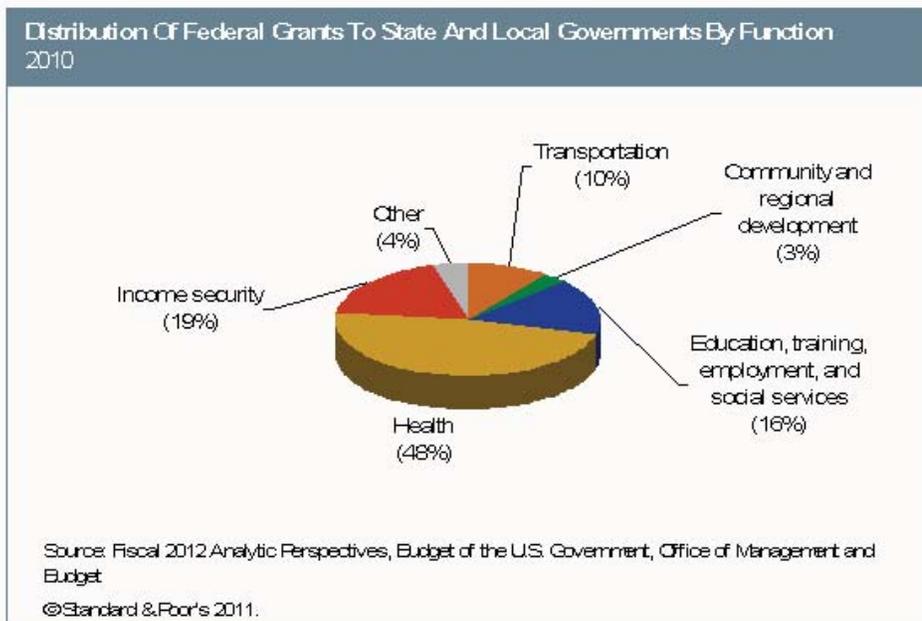
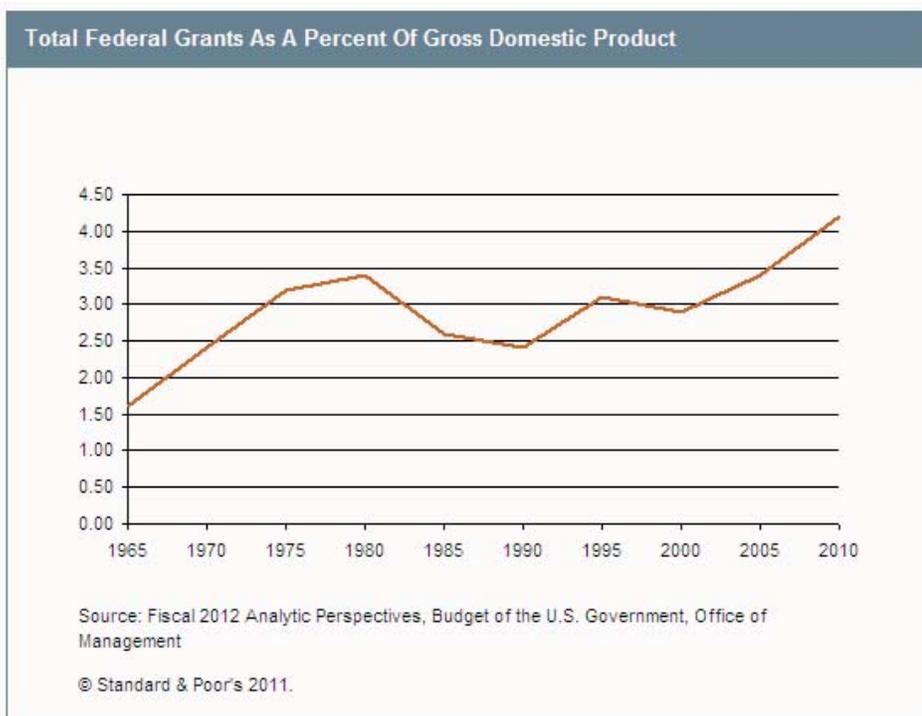


Chart 4



occurred in 1996, when the federal government shifted to block grants for the Temporary Assistance for Needy Families program, enhanced flexibility could provide greater control of program costs.

**Government Spending/Procurement and Economic Activity**

Beyond the federal funding and tax policies that could directly affect state and local governments, we believe that near-term fiscal consolidation efforts could undermine the already fragile economic recovery. Federal government spending is important to both the national and state-level economies. Based on 2009 figures, federal spending (including payments to individuals and governments) constituted 25% of state gross domestic product on average, ranging from as little as 13% to as much as 38%, depending upon the state (Table 2 on page 28). We will evaluate the fiscal effects of any changes to transfer payments, as well as to federal government employment and procurement levels, and any associated economic contraction, on a state-by-state basis.

*Continued on page 28*

**Cost Shifting**

In addition to examining possible reductions in direct federal grant funding, we will evaluate any changes that effectively shift or increase the cost of providing services to state or local governments. We believe that this could be as challenging to state and local governments from a budgetary standpoint as direct federal funding shifts.

**Enhanced Flexibility**

We believe that reduced federal funding to state and local governments over time is likely as federal fiscal consolidation continues. While uncertainty remains regarding what types of reductions will take place, we believe that enhanced flexibility to manage various programs (if this accompanied the reductions) could mitigate some of the direct fiscal impact, especially for Medicaid. As

“Darkness is cheap, and Scrooge liked it.”

- A Christmas Carol, Charles Dickens



Table 2

Total Federal Spending as a Percent of State GDP					
Fiscal Year 2009; Includes Stimulus Funds					
State	Rating	Outlook	Federal Spending (Mil. \$)	Nominal State GDP (Mil. \$)	Percent State GDP
Alabama	AA	Stable	54,674	166,819	32.8
Alaska	AA+	Stable	14,215	45,861	31
Arizona	AA-	Negative	62,029	249,711	25.2
Arkansas	AA	Stable	27,302	98,795	27.6
California	A-	Stable	345,970	1,847,048	18.7
Colorado	AA	Stable	47,806	250,664	19.1
Connecticut	AA	Stable	42,589	227,550	18.7
Delaware	AAA	Stable	8,137	60,660	13.4
Florida	AAA	Stable	175,684	732,782	24
Georgia	AAA	Stable	83,917	394,117	21.3
Hawaii	AA	Stable	24,610	65,428	37.6
Idaho	AA+	Stable	14,898	53,661	27.8
Illinois	A+	Negative	116,070	631,970	18.4
Indiana	AAA	Stable	61,149	259,894	23.5
Iowa	AAA	Stable	29,369	136,062	21.6
Kansas	AA+	Stable	34,705	122,544	28.3
Kentucky	AA-	Stable	50,012	155,789	32.1
Louisiana	AA	Stable	48,357	205,117	23.6
Maine	AA	Negative	14,242	50,039	28.5
Maryland	AAA	Stable	92,155	285,116	32.3
Massachusetts	AA+	Stable	83,890	360,538	23.3
Michigan	AA-	Stable	92,003	369,671	24.9
Minnesota	AA+	Stable	45,691	258,499	17.7
Mississippi	AA	Stable	32,848	94,406	34.8
Missouri	AAA	Stable	67,942	237,955	28.6
Montana	AA	Stable	10,925	34,999	31.2
Nebraska	AAA	Stable	16,526	86,411	19.1
Nevada	AA	Stable	18,894	125,037	15.1
New Hampshire	AA	Stable	11,844	59,086	20
New Jersey	AA-	Stable	80,647	471,946	17.1
New Mexico	AA+	Stable	27,472	76,871	35.7
New York	AA	Stable	194,975	1,094,104	17.8
North Carolina	AAA	Stable	84,830	407,032	20.8
North Dakota	AA+	Positive	8,618	31,626	27.2
Ohio	AA+	Stable	107,975	462,015	23.4
Oklahoma	AA+	Stable	37,516	142,388	26.3
Oregon	AA+	Stable	33,594	167,481	20.1
Pennsylvania	AA	Stable	135,684	546,538	24.8
Rhode Island	AA	Stable	11,517	47,470	24.3
South Carolina	AA+	Stable	46,904	158,786	29.5

Total Federal Spending as a Percent of State GDP					
State	Rating	Outlook	Federal Spending (Mil. \$)	Nominal State GDP (Mil. \$)	Percent State GDP
South Dakota	AA+	Stable	9,499	38,255	24.8
Tennessee	AA+	Positive	68,546	243,849	28.1
Texas	AA+	Stable	227,108	1,146,647	19.8
Utah	AAA	Stable	20,702	111,301	18.6
Vermont	AA+	Stable	7,092	24,625	28.8
Virginia	AAA	Stable	115,554	409,732	28.2
Washington	AA+	Stable	66,560	331,639	20.1
West Virginia	AA	Stable	19,808	61,043	32.4
Wisconsin	AA	Stable	61,280	239,613	25.6
Wyoming	AAA	Stable	6,278	36,760	17.1
Average					24.6
Min					13.4
Max					37.6

Sources: U.S. Census Bureau, Consolidated Federal Funds Report for Fiscal Year 2009 (table 13); 2009 State GDP - Bureau of Economic Analysis. Ratings as of Nov. 18, 2011.

### Event-Specific Funding

A longer-term issue that we will continue to assess is the level of fiscal interaction between federal and state and local governments during recessionary periods. Despite the magnitude and duration of the recent recession, credit quality of state and local governments was insulated to some degree by federal stimulus funds. These resources have typically flowed to state and, to a lesser extent, local governments during recessionary periods to offset their revenue deterioration. These resources are discretionary, and the future outlook for federal resource allocation for this purpose is uncertain in our view given the general focus on fiscal consolidation at the federal level. We believe that a decline or elimination of such funding during a future recession could present significant challenges for many state and local governments as they are generally required to align revenues and expenditures annually.

### Debt Ceiling

A Congressional Research Service report ("The Debt Limit: History and Recent Increases," Sept. 9, 2011) highlights that the federal government could approach its statutory debt ceiling in early 2013. While inaction on the debt ceiling is not our base case assumption, as we mentioned in a recent article ("The Emerging U.S.-'AAA' G-5 Credit Gap And What Could Stabilize Or Widen It," Sept. 14, 2011), we believe that such inaction could have a broad range of economic, budget, liquidity, and capital market implications across U.S. public

Continued on page 29

Continued from page 28

finance that could eventually result in widespread credit deterioration (see “Where U.S. Public Finance Ratings Could Head In The Wake Of The Federal Fiscal Crisis,” published July 21, 2011).

**Outlook For State And Local Government Credit**

State and local credit quality has withstood an extremely difficult budget period following the Great Recession. Most governments have transitioned to a post-federal stimulus environment by making what we consider to be very difficult spending and revenue adjustments. But, in our view, fiscal conditions for the sector remain strained, and reserves are significantly depleted across the sector, which somewhat limits flexibility. To the extent that state and local governments are unable or unwilling to adjust to any additional economic and revenue contraction related to fiscal consolidation at the federal level, there is potential for lower ratings and revised outlooks. In our view, the additional budget strain from the potential federal funding changes underscores the importance of the financial management components of our criteria.

Table 3

Federal Revenue as a Percent of Total State and Local Government General Revenue		
State	Percent of Total and Local Government General Revenue (all funds)	Percent of Total State General Revenue (all funds)
Alabama	25.5	34.0
Alaska	18.9	20.7
Arizona	27.1	39.7
Arkansas	27.3	32.4
California	21.0	30.9
Colorado	17.7	28.4
Connecticut	18.6	26.1
Delaware	19.6	22.7

Federal Revenue as a Percent of Total State and Local Government General Revenue		
State	Percent of Total and Local Government General Revenue (all funds)	Percent of Total State General Revenue (all funds)
Florida	18.3	31.0
Georgia	22.8	36.6
Hawaii	21.1	24.2
Idaho	23.4	33.3
Illinois	20.6	30.5
Indiana	21.1	30.9
Iowa	24.1	33.5
Kansas	18.6	27.8
Kentucky	27.3	34.8
Louisiana	33.7	45.7
Maine	29.1	37.9
Maryland	20.9	28.4
Massachusetts	22.7	29.0
Michigan	24.2	32.5
Minnesota	20.0	27.2
Mississippi	36.5	47.5
Missouri	25.7	37.9
Montana	29.6	36.6
Nebraska	21.4	32.3
Nevada	16.7	25.0
New Hampshire	20.5	30.0
New Jersey	15.9	24.0
New Mexico	31.1	36.6
New York	20.9	31.2
North Carolina	25.4	33.7
North Dakota	22.6	26.5
Ohio	24.1	34.3
Oklahoma	26.0	34.3
Oregon	24.6	32.9
Pennsylvania	22.1	29.8
Rhode Island	26.7	35.4
South Carolina	24.9	35.7
South Dakota	29.6	40.5
Tennessee	23.9	35.6
Texas	22.9	35.7
Utah	23.2	30.0
Vermont	28.7	31.6
Virginia	15.4	21.4
Washington	20.9	29.3
West Virginia	28.0	33.4

Federal Revenue as a Percent of Total State and Local Government General Revenue		
State	Percent of Total and Local Government General Revenue (all funds)	Percent of Total State General Revenue (all funds)
Wisconsin	21.0	29.2
Wyoming	26.1	34.8
United States	22.2	31.8

Sources: U.S. Census Bureau, 2009 Annual Surveys of State and Local Government Finances

**Related Criteria And Research**

- State And Local Governments Face Fiscal Challenges Under Federal Debt Deal, Aug. 18, 2011
- State And Local Government Ratings Are Not Directly Constrained By That Of The U.S. Sovereign, Aug. 8, 2011
- United States of America Long-Term Rating Lowered To ‘AA+’ On Political Risks And Rising Debt Burden; Outlook Negative, Aug. 5, 2011
- Sovereign Government Rating Methodology And Assumptions, June 30, 2011
- USPF Criteria: State Ratings Methodology , Jan. 3, 2011
- Use Of CreditWatch And Outlooks, Sept. 14, 2009
- USPF Criteria: GO Debt, Oct. 12, 2006

**Primary Credit Analysts:**

Robin Prunty, New York (1) 212-438-2081; robin\_prunty@standardandpoors.com

Gabriel Petek, San Francisco (1) 415-371-5042; gabriel\_petek@standardandpoors.com

**Secondary Contact:**

Steven J Murphy, New York (1) 212-438-2066; steve\_murphy@standardandpoors.com



**Partnering with you to navigate and manage your risk**



**McClone Insurance Group**

**Fox Cities • Oshkosh • Fond du Lac • Milwaukee**

**www.mcclone.com**

**(800) 236-1034**

**Legislative Update**

*Continued from page 8*

this day has been a long time coming. The SAA worked closely with the bill's authors, Senator Luther Olsen (R-Ripon) and Representative Steve Kestell (R-Elkhart Lake), on the bill's development and passage.

**Senate Bill 196**

**Collaborative Purchasing With Municipalities**

Senate Bill 196 was signed into law by Governor Walker as 2011 Wisconsin Act 106 (<https://docs.legis.wisconsin.gov/2011/related/acts/106>) on Wednesday, December 7th. Act 106 excludes from the calculation of expenditure restraint payments expenditures made pursuant to a purchasing agreement with a school, thereby encouraging purchasing collaboration between municipalities and school districts. SAA members and staff worked with the authors, Senator Luther Olsen (R-Ripon) and Representative Jerry Petrowski (R-Marathon), on development of the bill.



"One kind word can warm three winter months."

- Chinese Proverb



**Pay . . .**  
make payments  
24 hours a day for all  
school related expenses



**Online Payment Solutions for Schools**

**e~Funds for Schools** is a fully **PCI/NACHA Compliant** secure web based service/program. Schools can accept online payments from parents (via **ACH** from their **checking account** or by **credit/debit card**) through your district's own website for lunches, registrations, and all other school items or activities.

**e~Funds for Schools** interfaces with school lunch systems and other school programs so that all funds collected do not require manual entry of funds received. **Contact Richard Waelti @ 262-377-8306 or by email: [rwaelti@wi.rr.com](mailto:rwaelti@wi.rr.com)**



# Another Wrinkle Under Act 32

By Matthew J. Flanary, Head of Employee Benefits Practice, Buelow Vetter Buikema Olson & Vliet, LLC

2011 Wisconsin Act 32 ("Act 32") made a number of changes to the Wisconsin Retirement System ("WRS"). One of the changes was designed to require that new employees work at least two-thirds of what is considered full-time employment in order to become a participant in WRS. The following table summarizes the old and new eligibility rules:

who may have worked for one hour as a life guard while in high school 30 years ago would still be eligible to enter WRS under the old eligibility rules (i.e., the one-third of full-time standard). Many individuals may not recall any such prior employment and certainly will not have ready access to any proof or documentation of such service. ETF will only have a record of such services if the individual previously participated in WRS.

was first hired by a new ETF employer in 2011 may not actually notify anyone that he or she is entitled to participate in the WRS for several decades. This is extremely important because ETF has the legal right to recover all overdue contributions, plus interest from the employer.

The application of the preceding rules may be best illustrated by the following example:

HOURS	
Old Law	New Law
An employee must be expected to work (or must actually work) at least one-third of full-time per year: <ul style="list-style-type: none"> <li>• 600 hours for non-teachers</li> <li>• 440 hours for teachers and school district educational support personnel</li> </ul>	An employee must be expected to work (or must actually work) at least two-thirds of full-time per year: <ul style="list-style-type: none"> <li>1200 hours for non-teachers</li> <li>880 hours for teachers and school district educational personnel</li> </ul>
LENGTH OF SERVICE	
An employee must be expected to ( or must actually) remain employed for at least one year from the employee's date of hire.	

### EXAMPLE

**Step 1:** Assume that Employee A is hired to a permanent, part-time non-teaching position on November 1, 2011. Employer Z specifically designed this position to work no more than 20 hours per week so that the individual would never work two-thirds of a full-time position. Employer Z specifically asked Employee A whether he or she had previously worked for a WRS employer and Employee A indicated that he or she did not.

**Step 2:** Now, look forward twenty years to the time when Employee A is planning to retire. While fondly remembering a variety of past jobs, Employee A comes across a newspaper clipping showing him working as a municipal lifeguard while in high school in the 1970s.

**Pension Benefits:** Under these facts, Employee A would have every right to petition ETF for a pension benefit under the WRS, based upon all of his or her employment from 2011 to 2031.

**Employer Trap:** Because Employee A had some prior service for a WRS employer, Employer Z would be fully liable for all past contributions now due to ETF, plus interest from the year when the contribution should have been made. Although Employer Z has the right to recover some or all of those costs from Employee A, there could be several problems or limitations on Employer Z's ability to collect those monies, particularly if the employer relied upon the ETF sample forms.

**ETF Guidance.** On October 25, 2011, the Wisconsin Department of Employee Trust Funds ("ETF") issued a summary of the new eligibility rules and provided some sample forms that employers can use to try to manage these new requirements. While helpful in some respects, the new law presents several significant problems for employers that are not adequately addressed by ETF's sample forms.

**Any Prior WRS Employment.** The new eligibility rules apply only to an individual who was never employed, at any time or in any capacity, by an employer that participated in WRS. This presents a record-keeping nightmare for WRS employers.

Stated in plain-English, an individual

**Statute of Limitations.** In the only court case to address the question regarding the proper statute of limitations for WRS claims, the Wisconsin Court of Appeals held that an individual employee has at least seven (7) years to claim that he or she is entitled to a higher retirement benefit -- measured from the date the individual actually retires and begins to receive his or her WRS benefits. State of Wis. Ex rel. Dicks v. Employee Trust Funds Bd., 202 Wis. 2d 703 (Ct. App. 1996).

As a result of the statute of limitations and the Dicks decision, an employee who is first hired by a new ETF employer in 2011 could have a claim to apply the old eligibility standards based upon employment in the 1970s or 1980s. Worse yet, an employee who

**ETF Sample Forms.** We have learned that many WRS employers intend to rely extensively upon the ETF sample administrative forms. As illustrated below, we believe that those employers

Continued on page 33

A leading insurance agent of Wisconsin's schools,  
R&R Insurance is the only agency  
that can provide the knowledge, experience  
and in-house, full-service capabilities  
to meet your coverage, safety and claims needs.

800.566.7007

myknowledgebroker.com



**R&R**  
INSURANCE the knowledge brokers™

## School Practice Group



### Say "Yes" to Dual Benefits

When you renew with your affiliate ASBO, check the box for ASBO International Membership. With one payment, you can participate in both organizations—doubling the tools, resources, and colleagues you can call on to help you in your everyday responsibilities. Together, we can effectively manage resources to give every child the power of education.

*With the increasing responsibilities and fewer staff, the help and expertise that I gain through ASBO membership is priceless.*  
Peter Willcoxon Sr., RSBA, White Bear Lake Area Schools (MN)



Association of School Business  
Officials International

[www.asbointl.org](http://www.asbointl.org)

### STAND OUT FROM THE CROWD



#### What is SFO Certification?

ASBO International's Certified Administrator of School Finance and Operations (SFO) program recognizes school business officials who demonstrate a combination of experience and education and who have demonstrated a mastery of the knowledge and skills required to be an effective school business leader. The SFO program has five parts: eligibility, code of conduct, exam, annual renewal, and recertification.

#### Why Apply?

During these turbulent economic times, employers can afford to be very selective in who they hire. SFO certification demonstrates that you have the skills, knowledge, and ability to help lead your school district out of economic distress. Acknowledged anywhere in North America, certification is also portable, giving you the leading edge on your competition.

#### Congratulations New SFO Certificants!

The results are in and ASBO International congratulates the individuals who have earned their certification.

Visit the ASBO Website and use **SFOsearch**—the new SFO Public Registry—to locate professionals in your state or province who have earned their certification.

Applications Accepted Year-round—Submit Today.  
[www.asbointl.org/certification](http://www.asbointl.org/certification)

**SFO**

do so at their own peril. To ETF's credit, the publication that it released together with the sample forms on October 25, 2011 expressly indicates the samples "are not ETF forms, rather they are samples provided for your review." That same publication also states that "ETF does not endorse or recommend these forms. They are provided for informational purposes only."

*Verification Form.* The first sample form includes a document entitled *Verification of Employment with a Wisconsin Retirement System (WRS) Employer Prior to July 1, 2011*. The form itself does a reasonable job of framing the question for employees by stressing the importance of asking about prior WRS employment.

- Timing Problem #1. This form appears to be drafted for use *after* an individual has been hired by a WRS participating employer. By waiting until after an individual has been employed, it may be too late to effectively deal with the situation. We strongly recommend that employers specifically ask *potential* employees about their prior WRS employment as part of the application process and that they expressly state that a complete and accurate response to questions regarding prior WRS employment is a condition of employment (and falsification could result in termination of employment).
- Timing Problem #2. The sample form states, in bold text, that:

If no documentation is submitted within thirty (30) days then there will be no certification of prior WRS service, and/or WRS eligibility will be determined by Act 32.

There is no basis for imposing this

thirty-day rule upon an employee. As noted above, WRS is statutorily required to provide pension benefits to an individual, even if that individual does not disclose his or her prior WRS employment for decades, let alone within thirty days.

- Indemnification. Rather than rely upon this false sense of security, we recommend that employers include a statement on any such verification form, which expressly states that the individual understands that the current employer will make WRS eligibility decisions based upon the information that the individual has provided and that, to the extent that the employer is later required to make any employer and/or employee contributions to WRS and/or any interest or penalties on those contributions, the individual will agree to reimburse the employer for the full cost of those contributions, including interest or penalties, together with any attorney fees or any other collection costs needed to enforce the employer's rights under this agreement. That statement should indicate that the obligation is binding upon the individual's heirs and assigns and it should expressly state that it is enforceable against any assets that the individual owns including, but not limited to, any future wages owed by that employer, any retirement or post-retirement benefits that can be assigned under law.

*Proof of Prior Employment.* The sample verification form and corresponding affidavit present an interesting dilemma: Exactly what proof of prior WRS employment will ETF accept in order to allow an individual to now enter WRS using the older, lower hour thresholds? We would like to think that

ETF would require third-party proof or verification, such as an affidavit from a prior employer or, possibly, co-worker, evidence of a paycheck stub or other similar documentation. By providing a sample affidavit, ETF may now be signaling that nothing more than a potentially self-serving employee statement is required to support a decision to apply the older, lower eligibility standards.

Opening the door to self-supporting affidavits is particularly troubling in that an administrative law judge or a reviewing court could now view these sample forms as proving that very low standard of proof. Accordingly, the preparation and dissemination of these forms may later be used by an administrative law judge or other reviewing court to allow an employee to support his or her claim for WRS benefits in the future simply by providing a new affidavit which contradicts statements that the employee made at the time he or she was hired. Thus, the sample form that is intended to help employers may actually be used against the employer in a later legal proceeding.

We recommend that employers modify the model employment verification form to include a statement that the individual has completed the form based upon a thorough and complete reflection on all past employment and that the individual acknowledges that the statements on the authorization form are accurate and binding on the individual. The form should also state that the employer will pursue legal action against an employee or former employee who later alleges some prior WRS employment. We would also reference the indemnification clause on the verification form discussed above.

*For more information contact Matthew Flanary at [mflanary@buelowvetter.com](mailto:mflanary@buelowvetter.com) or 262.364.0253.*

# Humana gets high marks

## Value and benefits put us in a class all our own

- Decades of serving educators
- Aggressive provider discounts
- Wellness rewards and employee assistance program



When it comes to health benefits, you want to feel confident in your choice. With 50 years in healthcare and a spectrum of products and services, Humana provides the confidence you need.

Because of our long history of providing benefits for school systems and public service sectors in Wisconsin and across the country, we understand the unique needs of educators. We deliver value and confidence through:

- Some of the most aggressive provider discounts in Wisconsin
- An innovative wellness and rewards program
- An Employee Assistance Program to help manage workplace behavior and enhance performance

To take advantage of this value,  
visit [Humana.com](http://Humana.com)  
or call 800-825-9900.

Insured by Humana Insurance Company

GCHH4JOHH 0711

# HUMANA®



Orvin R. Clark, EdD, RSBA

## Book Review

### "The Choice is Yours"

Dr. John C. Maxwell, Author

Review by Orvin R. Clark, EdD, RSBA, Chair, Graduate Council, Educational Leadership Department, University of Wisconsin - Superior

*The Choice is Yours* was written by John C. Maxwell. Maxwell is the author of *New York Times* best sellers: *The 21 Irrefutable Laws of Leadership*; *Developing the Leader within You*; *Running with the Giant*; *Thinking For A Change* and *Make Today Count*. The author has written over thirty books on motivation and leadership. He is widely regarded as America's expert on leadership, and is the founder of the INJOY Group, an organization dedicated to helping people maximize their leadership potential.

*The Choice is Yours* is 144 pages in length and is divided into sixteen topics supplemented with quotations, short stories and self improvement tips. The book is about decisions and decision making. Today's decisions create a course for the rest of your life. Life is a matter of choices; the only true freedom each of us has in life is the freedom to choose. But once we choose, we become the servant of our choices. S.C. Lewis stated "Every time you make a choice you are turning the central part of you, the part that chooses, into something a little different than what it was before. And taking your life as a whole, with all your innumerable choices, you are slowly turning the central thing either into a heavenly creature or into a hellish creature." The sixteen key areas are:

**Attitude** – Never underestimate the power of a positive attitude. Attitude is the difference maker. Remember these truths:

1. No matter what, attitude is a

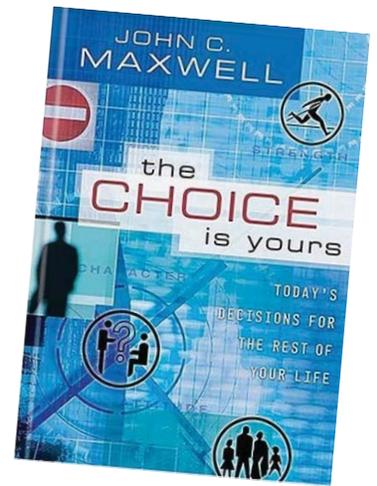
- choice.
2. It's easier to maintain the right attitude than regain it.
3. Your attitude determines your actions.
4. The people you lead reflect the attitude you possess.

**Character** – Insight into character:

1. Gifts and talent are given to us, but character is developed by us.
2. Our character is crucial, because it earns the trust of others.
3. Only good character gives us lasting success with people.
4. Strong character communicates credibility and consistency.
5. Our character colors our perspective.
6. We cannot rise above the limitation of our character.

**Values** – How to live out your values with integrity:

1. Articulate your values clearly.
2. Review them daily.
3. Practice them purposefully.
4. Make decisions with them strategically.
5. Teach them to your family intentionally.
6. Recognize them in each other publicly.
7. Celebrate them continually.



**Self-discipline** – Six keys to self-discipline:

1. Train yourself to make good use of your time.
2. Study yourself, identify your strengths, and build on them.
3. Know the priorities of your work.
4. Give your time to the people who produce results.
5. Make decisions quickly with limited information.
6. Take action whenever possible.

**Commitment** – Seven enemies of commitment:

1. A lifestyle of giving up.
2. An incorrect belief that life should be easy.
3. An incorrect belief that success is a destination.
4. An attitude of negative thinking.
5. An acceptance of other people's fences.
6. An irrational fear of failure.
7. A lack of vision.

**Teachability** – "Live to learn and you will really learn to live." ---John Maxwell

"A winner knows how much he still has to learn, even when he is considered an expert by others. A loser wants to be considered an expert by others, before he has learned enough to know how little he knows." --- Sydney Harris

Continued on page 37



## We're there for you, so you can be there for our children

- ▶ You're tasked with providing the next generations with the education they need to excel in and out of the classroom. You shouldn't have to worry about the quality or affordability of your health care benefits. At UnitedHealthcare, we understand the specific needs of the Wisconsin school market, and we've developed plans and programs that keep costs down while keeping quality of coverage up. And we've got a dedicated Public Sector service team located in Green Bay, so you can count on us to be there for you when you need us. More than 70,000 educators and their families trust UnitedHealthcare and our third party administrator, UMR to cover them, and you can too.

GROW HEALTHY. GET ANSWERS. [UHCTOGETHER.COM/schoolsinWI](http://UHCTOGETHER.COM/schoolsinWI)



©2011 United HealthCare Services, Inc. Insurance coverage provided by or through UnitedHealthcare Insurance Company or its affiliates. Administrative services provided by or through United HealthCare Services, Inc. or their affiliates. Health plan coverage provided by or through a UnitedHealthcare company. UHCWI516554-001

**Initiative** – How do you get yourself out of a rut? Take these steps:

1. Accept responsibility for your own life.
2. Know where you want to be.
3. Divide your dream into manageable parts.
4. Get going.

**Passion** – The power of passion:

1. Passion is the first step to achievement.
2. Passion increases willpower.
3. Passion changes lives.
4. Passion changes me.
5. Passion makes impossibilities possible.

**Courage** – We need courage to:

1. Seek the truth when we know it may be painful.
2. Express our convictions when others challenge us.
3. Change when it is easier to remain comfortable.
4. Overcome obstacles when progress will come no other way.
5. Learn and grow when it will display our weakness.
6. Take the high road when others treat us badly.
7. Lead when being in front makes us an easy target.

**Responsibility** – Easy or hard growth: Do you want to become better? Do you want to grow? Do you want to develop and experience maturity and wisdom? Then make tough decisions and assume responsibility for them.

**Growth** - Here's how:

1. Spend time with great people.
2. Learn their great ideas through tapes, CDs, and DVDs.
3. Visit great places that will inspire you.
4. Attend great events that will prompt you to pursue change.
5. Read great books.

**Relationships** – Ten things you must know about people:

1. People are insecure... Give them confidence.
2. People like to feel special... Sincerely compliment them.
3. People look for a better tomorrow... Show them hope.
4. People need to be understood... Listen to them.
5. People lack direction... Navigate for them.
6. People are selfish... Speak to their needs first.
7. People get emotionally low... Encourage them.
8. People want to be associated with success... Help them win.
9. People desire meaningful relationships... Provide community.
10. People seek models to follow... Be an example.

**Communication** – People communicate their feelings and attitudes:

1. 7 percent through words,
2. 38 percent through tone of voice, and
3. 55 percent through nonverbal signals.

**Encouragement** – How to become an encourager:

1. Appreciate the power of encouragement.
2. Believe in people.
3. Build relationships.
4. Walk your talk.
5. Show people you think they're important.

6. Give people a reputation to uphold.
7. Reward what you value.
8. Hold more celebrations.
9. Encourage participation and ownership.
10. Raise the bar.

**Servanthood** - "Everyone can be great... because anybody can serve. You don't have to have a college degree to serve. You don't have to make your subject and your verb agree to serve. You only need a heart full of grace. A soul generated by love." --- *Martin Luther King, Jr.*

**Love** – "I have found the paradox that if I love until it hurts, then there is no more hurt, but only more love." --- *Mother Teresa*

The choice is yours...read the book so you will know what decisions you can live with for the rest of your life.

Public Sector Advisors



**Referendum Services**

**Springsted provides Public Education Clients with Broad and Sophisticated Planning Tools for Revenue Cap and Facility Referenda**

Springsted's Public Education Team:

John Will	651-223-3099	jwill@springsted.com
Don Lifto	651-223-3067	dlifto@springsted.com
Patricia Heminover	651-223-3058	pheminover@springsted.com



Springsted

springsted.com  
800-236-3033

# Creating New Possibilities

## Convention 2012



January 18-20, 2012  
Frontier Airlines Center - Milwaukee, Wisconsin

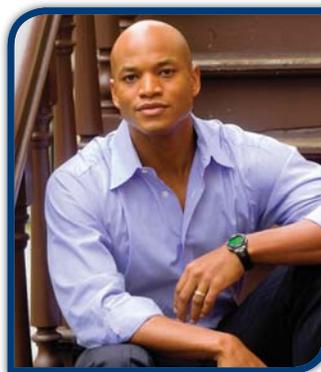
### Registration opens Nov. 1!

#### Keynote Speakers



#### Will Richardson

Author, blogger and former educator, Will Richardson is an outspoken advocate for diverse new learning opportunities that the Web, social online learning networks and other technologies now offer to combine students' passions with education.



#### Wes Moore

In addition to being an Army combat veteran, White House fellow, and up and coming businessman, Wes Moore is perhaps best-known for his book *The Other Wes Moore*, which examines the consequences of personal responsibility and the important connection between public education and community.



#### Alison Levine

Famed adventurer Alison Levine has climbed mountain peaks on every continent, spent two decades working on Wall Street, and currently serves as an adjunct professor at West Point. She delivers a powerful message about taking responsible risks and dealing with changing environments.

**Learn from state and national experts**  
**Network with colleagues**  
**Celebrate public education**

**Convention 2012 – January 18-20, 2012**

Details and registration at [WASB.org/convention](http://WASB.org/convention)



4th Annual  
MIDWEST  
*Facility Masters*  
CONFERENCE  
*Leadership for the Future*

Leadership was the focus of this year's conference. Our keynote, Mark Metzger, a business lawyer and current school board member, kicked off the event by addressing over 200 attendees from Illinois, Iowa, Minnesota, Missouri and Wisconsin. Mark shared his experience as a school board member and his message of the hidden leadership opportunities we encounter in our everyday work schedule. He reminded us of the bigger picture and to make sure we laugh along the way.

New this year was an interactive Idea Exchange on Friday morning. A panel of professionals from Illinois, Minnesota and Wisconsin, facilitated by Roger Young, addressed current issues and best practices in facilities management.

With over 60 educational session offerings and a sold out exhibit hall, attendees returned to their districts with knowledge in these areas of facilities management: sustainability, operations, budgeting, leadership, environmental health and facilities planning.

Again this year, the Midwest Facility Masters committee offered attendee scholarships of \$500 to five deserving recipients: David Gratz (Illinois), Don Hanson (Minnesota), Amy Kohl (Wisconsin) Laura Larsen (Minnesota) and Brian Williams (Wisconsin). With this opportunity the committee believes that recipients will share their experience and knowledge with their

peers and return next year with one or more of their colleagues. These scholarships were made possible by the generous donation of Green Bay Packer Tickets by Stalker Flooring.

We encourage you to join us at next year's conference on October 29-30, 2012 at the Kalahari Resort and Conference Center, Wisconsin Dells.

WASBO partners with Illinois ASBO, Iowa ASBO, Minnesota ASBO, Minnesota Educational Facility Management Professionals (MASMS) and SchoolDude.com to put on the Midwest Facility Masters Conference. We thank the committee members from these organizations and these conference sponsors who helped make this year's conference another success!



Platinum Sponsors



=SFI=  
Stalker Flooring Inc.  
New London WI

Gold Sponsor



Silver Sponsor  
**SIEMENS**

Bronze Sponsor



Friend Sponsor



# Advancing Education for Environmental Literacy and Sustainability

By Victoria Rydberg, Environmental Education Consultant, Wisconsin Department of Public Instruction

As individuals, we will never accomplish as much as we can by working together. We need to build partnerships across the state to advance efforts for environmental literacy and sustainability. At the Wisconsin Association for Environmental Education (WAE) conference celebrating partnerships this November, three related statewide efforts to support environmental literacy and sustainability among various audiences were released:

- Wisconsin's Plan for Environmentally Literate and Sustainable Communities is Wisconsin Environmental Education Board's (WEEB) strategic plan. Also supported by Wisconsin Environmental Education Foundation (WEEF) and WAE, the plan outlines opportunities for Wisconsin residents to become environmentally literate and implement sustainable practices at home, work, school, and play.
- Wisconsin's Plan to Advance Education for Environmental Literacy and Sustainability in

PK-12 Schools is a plan from the Department of Public Instruction (DPI), Wisconsin Center for Environmental Education (WCEE), and WEEF that addresses multiple aspects related directly to PK-12 student learning that focuses on ensuring every student graduates environmentally literate.

- Cultivating Education for Sustainability in Wisconsin Schools, a new initiative coordinated by the WCEE and DPI, builds capacity and support for schools and communities to focus student learning on sustainability. It provides recommendations for resources and services to implement education for sustainability in schools.

Although writing the plans was an intensive undertaking, now the real work of implementation begins. Working within the vision of partnerships, the leadership teams of these plans will be calling on you—school administrators, facility managers, and staff—to help move these efforts forward. We will only accomplish our goals if we work

together. Please also refer to the overview of the plans on the next page.

You are invited to learn more about opportunities to support the goals of these plans at the State Education Convention in Milwaukee at a session on Thursday, January 19th from 3:45-5:00 in Room 201 CD. Presenters from the Wisconsin Sustainable School Coalition (formerly known as the Energy Star Schools Challenge Committee) will provide a session on **Green Education...from Facilities Operation to Classroom Curriculum**. Green and sustainable are buzz words we hear everyday. Wisconsin school districts have implemented green initiatives from energy efficiency and recycling in our schools to geothermal and wind energy. How can we ensure that this important information is regularly included in classroom instruction? Are Wisconsin schools taking environmental literacy and sustainability far enough? Attend and learn how the Wisconsin Sustainable School Coalition is working with Facilities Directors and other partners to assist in providing support for teachers and students and how you can use your school buildings in the learning process. Join us for this session and you will leave with resources for your district to begin to cultivate education for sustainability!

For more information contact:  
Victoria Rydberg  
Environmental Education Consultant  
608-266-0419  
victoria.rydberg@dpi.wi.gov  
<http://dpi.wi.gov/cal/environmental-ed.html>  
Follow me on Twitter @WisDPIenviroed

Would your nutrition services benefit from the support of professionals in the field?

**A'viands**

FOOD & SERVICES MANAGEMENT

Specializing in providing schools with customized food service management solutions to

**Reduce Costs and Nutrition Education**

Purchasing Power • Staff Development & Leadership Training  
Increase Participation • Financial Expertise



WASBO is represented on the Wisconsin Sustainable School Coalition by Jim Beckmann (Glendale-River Hills), Dale Zabel (Kettle Moraine) and Dennis Kuchenmeister (Fort Atkinson)

# Advancing Education for Environmental Literacy and Sustainability

## Wisconsin's Plan for Environmentally Literate and Sustainable Communities (*Wisconsin's Plan*)

### Leadership for *Wisconsin's Plan* provided by:

- Wisconsin Environmental Education Board
- Wisconsin Environmental Education Foundation
- Wisconsin Association for Environmental Education

### The Vision:

Environmentally literate and sustainable communities

**The Mission:** to provide opportunities for Wisconsin residents to become environmentally literate and implement sustainable practices at home, work, school, and play.

### *Wisconsin's Plan* Goals:

1. Build awareness of environmental literacy and sustainable communities.
2. Promote access to educational experiences needed to support environmental literacy and sustainable communities at home, work, school, and play.
3. Build the capacity of individuals, organizations, businesses, and governments to advance environmental literacy and sustainable communities.
4. Promote research and assessment to identify strategies that advance environmental literacy and sustainable communities.
5. Develop strategies to secure funding to achieve environmental literacy and sustainable communities.

### Current Status:

*Wisconsin's Plan* was released November 4, 2011. The leadership team is working on an implementation plan.

## Wisconsin's Plan to Advance Education for Environmental Literacy and Sustainability in PK-12 Schools (*PK-12 Plan*)

### Leadership for the *PK-12 Plan* provided by:

- Wisconsin Department of Public Instruction
- Wisconsin Center for Environmental Education
- Wisconsin Environmental Education Foundation

### *PK-12 Plan* Goals:

1. Prepare students to understand, analyze, and address the major environmental and sustainability challenges facing Wisconsin, the United States, and the planet.
2. Provide field experiences as part of the regular school curriculum and create programs that contribute to healthy lifestyles through outdoor recreation and sound nutrition.
3. Create opportunities for enhanced preparation and ongoing professional development for teachers and school leaders by improving environmental and sustainability subject matter knowledge and pedagogical skills in teaching about environmental and sustainability issues, including the use of interdisciplinary, field-based, and research-based learning, effective assessment practices, and innovative technology in the classroom.

### Current Status:

The *PK-12 Plan* was released November 4, 2011. The leadership team is working on an implementation plan.

The *PK-12 Plan* can stand on its own and support other efforts; the action steps incorporate data gathered both from the *EfS* work (below) as well as *Wisconsin's Plan*.

## Cultivating Education for Sustainability in Wisconsin (*EfS*)

### Leadership for *EfS* provided by:

- Wisconsin Center for Environmental Education
- Wisconsin Department of Public Instruction

### What is *EfS*?

Education for Sustainability (EfS) provides people with the knowledge, skills, ways of thinking, and opportunities to promote a healthy and livable world. It is a holistic and systems-based approach to teaching and learning that integrates social justice, economics, and environmental literacy. The ultimate outcome of EfS is to sustain both human and natural communities

**The Mission:** to provide recommendations for resources and services to implement education for sustainability in schools.

### Current Status:

A process to cultivate a shared vision of Education for Sustainability in Wisconsin took place in 2011. A steering group of partners facilitated local input sessions throughout the state. This statewide initiative is being coordinated in collaboration with local, statewide, regional, and national organizations. The information gathered from the sessions will guide development of support materials and services; build capacity, and launch a statewide program to implement EfS in Wisconsin schools.

# School Business Management - Winter at a Glance

## A Year of Success Program

### November 29, 2011 - Madison



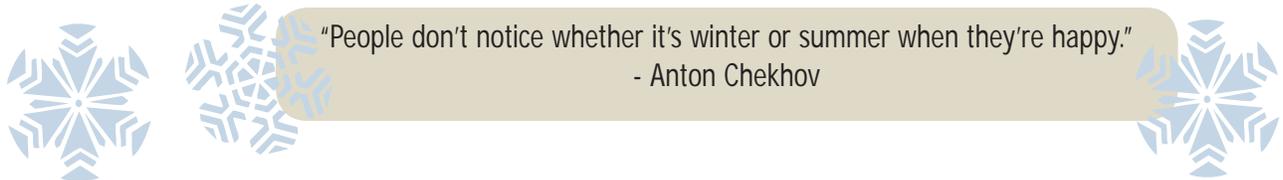
This August, WASBO and Bob Avery of the DPI School Finance Team offered the first conference in a series of five that incorporated sessions directed at someone new to the school business office. The second offering was held as a track at the Fall Conference in early October. The third offering was a one day conference, School Business Management - Winter at a Glance, held in Madison on November 29th. Thirty-one attended this conference that

focused on topics that are critical at this time of year. A review of upcoming reporting deadlines, membership, revenue limits, equalization aid, budget building, categorical aids and fees were all addressed. Faculty included Debra Brown, DPI School Finance Team Assistant Director, Bob Avery and Erin Fath, DPI School Finance Team School Administration Consultants, and Sue Schnorr, Director of Business Services for the Fond du Lac School District.

Look for tracks at both the Accounting

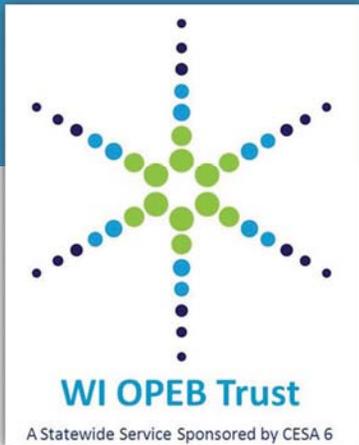


Conference in March and the Spring Conference in May to make this a Year of Success!



"People don't notice whether it's winter or summer when they're happy."  
- Anton Chekhov

## Are you wearing too many hats these days? Take one off...



### HRA Providers:

**Employee  
Benefits  
Corporation**



**DIVERSIFIED BENEFIT SERVICES, INC.**  
*Dedicated to Excellence in Benefit Management Solutions*

The WI OPEB Trust provides you with a local support team with expertise in OPEB liability management



### Will OPEB Benefits Continue for Your Retired Staff?

Pre-funding a Fund 73 trust could be your district's answer!

Protect your general fund balance, receive additional state aid, maximize investment returns, and take some pressure off future operational budgets.

**Wisconsin OPEB Trust**  
[www.wiopeb.com](http://www.wiopeb.com) | (920) 236-0518



# Welcome New Members

October - November 2011

## District Professional Members

- **Gina Carver**, Office Manager, Wilmot Union High School
- **John Engstrom**, District Administrator, Fries Lake
- **Gary Hansen**, Administrator, Rosendale-Brandon
- **Kathleen Irish**, Controller, Racine Unified School District
- **Gregory Knapp**, Director of Buildings and Grounds, Pardeeville Area
- **Jill Montee**, Budget Specialist, Racine Unified
- **Claude Olson**, District Administrator, Wild Rose
- **Cindy Reilly**, Business Manager, Wautoma Area School District
- **Tami Rowe**, Payroll Manager, Eau Claire Area
- **Curt Wiebelhaus**, Supervisor of Building and Grounds, Mukwonago Area

## Service Affiliate Members

- **Pamela Downey**, Director of Business Development, Sodexo
- **Rachel Fisch**, Comprehensive Solutions Account Manager, Trane
- **Michael Hochstetter**, Contract Specialist, Patcraft
- **Joe Koenig**, Director of Finance, WASB Insurance Plan
- **Dan Meylink**, Consultant
- **Kim Pugliese**, Eastern Regional Manager, American Fidelity Assurance Company
- **Kevin Smith**, Account Manager, Trane
- **Doris Timmen**, Director of Business Development, Sodexo
- **Christina Van Skyock**, Fringe Benefits Consultant, American Fidelity Assurance Company
- **Jerry Ziegelbauer**, CEO, Precision Roofing Services Inc

## On the Move

- **Dan LaPaz** from Pewaukee to Carroll College

## Retirements

- **Bob Krause** from Mukwonago

## ASBO Intl. New Members September - November 2011

- **Kristin Kollatch**, Greenfield SD
- **Jason Olson**, Verona SD

## ASBO Intl. Membership Milestones

- **Diane N. Pertzborn**, DeForest Area SD, DeForest, WI (5 years)
- **Alan R. Wagner**, Green Bay Area Public Schools, Green Bay, WI (10 years)
- **Philip M. Frei**, Sun Prairie Area SD, Sun Prairie, WI (20 years)



**SAVE THE DATE**  
**WASBO Facilities**  
**Management Conference**  
**February 28-29, 2012**  
**Kalahari Conference Center,**  
**Wisconsin Dells**

## Keep us Posted!

### Retiring?

Contact us before you leave so we can update your member type to retired and get your contact information.

We want to keep in touch!

### Changing Districts?

Be sure to update your profile at

[www.wasbo.com](http://www.wasbo.com) so you don't miss any communications.

Give us a call if you need help.



## 2012 ASBO International Annual Meeting Call for Presentations

Don't miss the opportunity to strengthen the profession - and your career - by submitting a proposal to present at ASBO's 2012 Annual Meeting.

**Submit your presentation idea before Friday, January 6, 2012**

For more information <http://www.asbointl.org/AnnualMeeting/6208.htm>

October 12-15, 2012

Phoenix Convention Center - Phoenix, Arizona

## The Wisconsin School Leadership Career Center



Connecting professionals and employers in Wisconsin's school leadership community.  
[www.wasbo.com/careers](http://www.wasbo.com/careers)

## Find the **people** and **careers** driving innovation.

Dedicated to the school leadership community, the career center is a valuable search and recruitment resource for professionals and employers in Wisconsin. The career center offers simple and easy-to-use tools to make searching for career opportunities and finding qualified candidates fast, efficient and successful.

### Advantages for Employers

Employers can fill positions faster and at a lower cost than other job websites by reaching the targeted and qualified members of all four school administrator associations in Wisconsin (WASDA, AWSA, WASBO and WCASS).

#### Recruit Top Talent

Target job seekers committed to the advancement of school leadership careers.

#### Low-Cost Posting Packages

Reduce recruitment costs with flexible, affordable posting options.

#### Proactive and Direct Recruitment

Take advantage of search, email and online advertising options to recruit candidates.

### Visit the Wisconsin School Leadership Career Center

Discover the difference the Wisconsin School Leadership Career Center can make for you. To post jobs or learn more, visit [www.wasbo.com/careers](http://www.wasbo.com/careers).

[www.wasbo.com/careers](http://www.wasbo.com/careers)

## WI School Insurance Savings Plan has saved WI schools over 1.5 MILLION so far!



With the changes in Madison concerning the budget and negotiations, the opportunity to save on insurance has never been so paramount to balancing the budget, maintaining quality insurance benefits and now educating a new employee insurance consumer.

The Wisconsin School Insurance Savings Plan (WISISP) can help your district save thousands of dollars on your insurance benefits. We can quote all of your insurances at one place.

WISISP offers multi-year rate guarantees on most plans. You can keep the same caliber benefit plans at reduced rates with quality providers such as National Insurance Services (NIS) and WCA Group Health Trust. We currently have over 2,000 insured lives, \$15,000,000 in premiums and over \$1,500,000 in direct premium savings to districts like yours.

**Call Stephanie Laudon at 800.627.3660 today to get in on the plan!**



Jeff Dickert  
Administrator, CESA 7  
jdickert@cesa7.k12.wi.us



[www.wischoolinsurance.com](http://www.wischoolinsurance.com)

**2012**

**WASBO Professional Recognition Program**

Recognizing Excellence in Wisconsin's School Business Officials

Nominations accepted through March 1, 2012 at [www.wasbo.com/awards](http://www.wasbo.com/awards)

Wisconsin Association of School Business Officials  
4797 Hayes Road, Suite 101, Madison, WI 53704  
(P) 608.249.8588 (F) 608.249.3163 [www.WASBO.com](http://www.WASBO.com)



WASBO  
Foundation  
Dr. Bambi Statz  
Academic  
Scholarship

Sponsored by



**EHLERS**  
LEADERS IN PUBLIC FINANCE

Application Deadline  
March 1, 2012

\$1,000 scholarship opportunity for a WASBO member who is currently working toward a degree and certification in school business management in Wisconsin. The scholarship is offered in recognition of Dr. Bambi Statz and fully funded by Ehlers.

"Laughter is the sun that drives winter from the human face."  
- Victor Hugo



## WASBO FOUNDATION 2012 STUDENT SCHOLARSHIPS

**MetLife® \$4,000 Scholarship**

=SFI=

Stalker Flooring Inc.  
New London WI

and



**SCHOOL DUDE .com**

**\$4,000 Scholarship**



Insurance Companies

**\$3,000 Scholarship**

NATIONAL INSURANCE SERVICES

and



**\$1,000 Scholarship**



**Application Deadline March 1, 2012**



# strength, and choices, competitive pricing

**FOR WISCONSIN SCHOOL DISTRICTS**

We are dedicated to providing solutions and competitive prices for school districts.

We look forward to positively impacting the lives of public school employees for many years to come.

follow us on:



Defining Excellence. Delivering Value. THE TRUST DIFFERENCE.

800.279.4000

[weatrust.com](http://weatrust.com)



# Stay Connected

## **WASBO Awarded Friend of WSPRA**

WASBO was presented with The Friend of WSPRA award for 2011 at the WSPRA Fall Conference held in November. The Friend of WSPRA award recognizes “the individuals or organizations that have worked with WSPRA throughout the year and who are critical to the success of the WSPRA organization.” WASBO shares this award with our many members who have worked closely with WSPRA to provide professional development and expertise to the organization and its membership.

## **WASBO Now Accepting Student Scholarship Applications**

The WASBO Foundation Board of Trustees offers scholarships each year to all graduating high school seniors. Application forms are now available, and the deadline for application submission is March 1, 2012. These scholarships are possible due to the generosity of our Service Affiliate scholarship sponsors, as well as donations from WASBO members and proceeds from the Foundation scholarship golf outings.

A Student Scholarship Application form was included with this issue of *Taking Care of Business*. For an electronic version of the application, please contact Erin Lynett at [lynett@wasbo.com](mailto:lynett@wasbo.com).

In order to further student and parent understanding of school finance, each scholarship applicant is required to interview his or her district’s superintendent, business manager or bookkeeper on how the state imposed revenue caps have affected education in the district and submit a one page essay on the topic. WASBO encourages our District Professional members in these roles to talk with students about revenue cap impacts.

## **Professional Recognition Award Program Seeking Nominations**

The WASBO Professional Recognition Award Program was created to recognize the outstanding contributions of WASBO members to their districts, students, community, and the school business profession. Award nominations are now

being accepted through March 1, 2012. For complete details on award background, eligibility, and selection criteria, please visit [www.wasbo.com/awards](http://www.wasbo.com/awards).

## **Working Toward a Degree in School Business Management?**

WASBO is pleased to partner with Ehlers in offering a \$1,000 scholarship opportunity for someone working toward a degree and certification in school business management. The scholarship is offered in recognition of Dr. Bambi Statz’s contributions to the school business management profession. Application guidelines and materials are included with this issue of *Taking Care of Business*, or by contacting Erin Lynett at [lynett@wasbo.com](mailto:lynett@wasbo.com).

## **Seeking WASBO Board of Director Candidates**

The WASBO Nominating Committee is seeking candidates for two elected Director positions on the WASBO Board of Directors. The names of the candidates are required to be presented to the WASBO membership at the Business Meeting as part of the January State Education Convention. Any WASBO District Professional member who desires to have their name placed on the ballot should contact Mary Ellen Van Valin at [vanvalinm@milton.k12.wi.us](mailto:vanvalinm@milton.k12.wi.us) or Tom Wohlleber at [tomw@mcpasd.k12.wi.us](mailto:tomw@mcpasd.k12.wi.us) before December 31, 2011.

## **Join WASBO at State Education Convention!**

WASBO members will have a significant presence at the State Education Convention, January 17-20, 2012. Many WASBO members will present convention sessions, including Dr. Bambi Statz, Holly Lilly, Keith Lucius, Chad Trowbridge, Sue Schnorr, Gretchen Thomes, Keith Brightman, Erin Green, Tom Wohlleber, Tom Owens, Doug Linse, Kevin Hickman, Kelly Brown, Renae Winger, Lisa Voisin, Kit Dailey, Linda Mont, Kathryn Otto, Kevin Clougherty, Mike Borski, Diane Pertzborn, Jim Beckmann, Ken Mischler, Bob Avery, Andy Weiland, Dale Zabel, and Dennis Kuchenmeister. WASBO President Wendy Brockert will preside over Friday morning’s General Session. Stop at WASBO’s booth

on Wednesday or Thursday to learn more about WASBO’s new activities.

An Ad Hoc committee that includes representation from WASBO, WASB and WSPRA has been working on Edventures. This is an exciting, interactive activity to help many different constituencies better understand the many aspects of Wisconsin school finance through a self-discovery process. If you or your Board members are interested in attending a pilot session on Thursday at the Convention contact Sheri Krause, [skrause@wasb.org](mailto:skrause@wasb.org), at the WASB.



Be sure to join us at the WASBO luncheon and membership meeting, Thursday, January 19 from noon – 1:15pm. School Business Official of the Year and Shining Star Awards will be presented and Board candidates will be announced at the luncheon event. For complete schedule information or to register for the conference, visit [www.wasbo.org](http://www.wasbo.org).



**Wisconsin Association of School  
Business Officials**  
4797 Hayes Road, Suite 101  
Madison, WI 53704



Please  
share me  
with a  
prospective  
member!

## Upcoming Events - [www.wasbo.com](http://www.wasbo.com)

### Professional Development

January 17-20, 2012 (Viterbo Credit)

**WASB/WASDA/WASBO State Education  
Convention**

Frontier Airlines Center, Milwaukee

February 16-18, 2012

**ASBO Executive Leadership Forum**

Disney Contemporary Resort, Lake Buena  
Vista, FL

February 27-28, 2012 (Viterbo Credit)

**WASBO/WCASS/DPI**

**Wisconsin Federal Funding Conference**

Kalahari Conference Center, Wisconsin Dells

February 28-29, 2012 (Viterbo Credit)

**Facilities Management Conference**

Kalahari Conference Center, Wisconsin Dells

February 29, 2012 (Viterbo Credit w/ Facilities  
Conference)

**WASBO Transportation & Bus Safety  
Workshop**

Kalahari Conference Center, Wisconsin Dells

March 21-22, 2012 (Viterbo Credit)

**WASBO Accounting Conference**

Chula Vista Conference Center, Wisconsin  
Dells

May 22-25, 2012 (Viterbo Credit)

**WASBO Spring Conference & Exhibits**

Kalahari Conference Center, Wisconsin Dells

### Committee Meetings

#### School Facilities Committee

January 10, 2012, 9:30 am, WASBO Office, Madison

April 17, 2012, 9:30 am, WASBO Office, Madison

August 7, 2012, 9:30 am, WASBO Office, Madison

#### Safety & Risk Management Committee

January 10, 2012, 12:00 pm, WASBO Office,  
Madison

#### Spring Conference Planning Committee

January 19, 2012, Milwaukee - State Education  
Convention

### Business Meetings

January 19, 2012 - Milwaukee, State Education  
Convention

May 24, 2012 - Wisconsin Dells, Spring Conference

### Board of Directors Meetings

February 8, 2012

Oshkosh

April 19, 2012

Manitowoc

June 13, 2012

Madison

### Regionals

Check [www.WASBO.com](http://www.WASBO.com) for more information.

**Bay Area** - Meetings start at 9:00 a.m.

Feb. 10, 2012 (DePere), May, 2012 TBA

**Madison Area** - Meetings start at 9:00 a.m.

Feb. 3, 2012 (Sun Prairie), March 2, 2012  
(Stoughton), April 13, 2012 (Lodi)

**Northeast** - Meetings start at 11:00 a.m.

Feb. 10, 2012 (DePere), April 13, 2012 (Fond du  
Lac), May 11, 2012 (Manitowoc)

**Northwest** - Meetings start at 10:00 a.m. at

Lehman's Supper Club in Rice Lake.

Feb. 1, 2012, March 7, 2012, April 4, 2012, May 2,  
2012

**Southeast** - Meetings are from 9:45-11:30 am with  
lunch following.

Jan. 13, 2012 (New Berlin), Feb. 10, 2012 (Kettle  
Moraine), April 13, 2012 (Hamilton)

**Southwest** - Meetings start at 12:30 pm. at CESA #3

Feb. 15, 2012 (tent.), April 18, 2012

**West Central** - Meetings are from 10 am - 1 pm at

the Sparta Area SD Administration & Education Center  
Jan. 5, 2012, Feb. 2, 2012, March 1, 2012, April 5,  
2012, May 3, 2012, June 7, 2012

**WI Valley** - Coffee at 9:00, Meeting at 9:30.

March 9, 2012 (Auburndale), April 13, 2012 (Merrill),  
June 15, 2012 (Rhineland), August 17, 2012  
(Antigo)

**Save with Professional  
Development Coupons**  
[www.wasbo.com/coupons](http://www.wasbo.com/coupons)



### Electronic Resource Center (ERC) at [www.WASBO.com](http://www.WASBO.com)

#### SHARE YOUR EXPERTISE!

Best Practice Documents in All School Business Management Areas can be submitted at any time!

To submit a document email it to [lynett@wasbo.com](mailto:lynett@wasbo.com) with ERC Document as the Subject.

#### SEARCH RESOURCES!

Nearly 2,000 documents are available such as sample RFP's, Budget Documents, Job Descriptions, Policies, Practices, Spreadsheet and more! Check out the new and enhanced search capabilities.



Printed on Recycled Paper. Made with 100% post consumer waste.