



## MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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### Montana Learning First Alliance (MLFA)

MASBO is an active member of a relatively new state education organization, the Learning First Alliance. There is also a National Alliance made up of 18 Education Organizations and ASBO International is one of them. Darrell Rud from School Administrators of Montana is spear heading the meetings at this point to get it off the ground. The Vision of MLFA is to strengthen public schools for every Montanan. The mission statement is "By uniting and combining resources on common issues, the Learning First Alliance works together to support education in Montana." The three goals we have established are to have safe schools, engage communities and increase student achievement.

When first asked to participate in the meetings, I was wary that it was just another meeting. So what is different about this organization? The Alliance wants to put programs together that will publically expound the good things that are going on in public schools. So much negative press about education has tugged downward at the collars of those of us that are involved with education so what must the general public think? It is almost daily that something negative is reported about a teacher, clerk, superintendent, program, or a student bringing a weapon to school or administration of over-the-top discipline not only in Montana but nationwide. Very seldom is there news about the good things that are happening.

Many of you know about those exemplary programs, money saving ideas and other items that you know is working well and making a difference but usually the public does not. After all, good news that doesn't have a possible scandal of some sort does not make headlines. We all need to realize that public education is being undermined daily and that we have lots of very dedicated school employees, parents and parent committees, even community organizations that make you proud to be part of the public school system. For that reason alone, MASBO needs to be in this mix.

### Calendar of Events

- March 8, 2010** Budget Workshop – Great Falls
- March 15, 2010** Budget Workshop - Billings
- March 16, 2010** Region 5 Meeting - Billings
- March 17, 2010** Region 6 Meeting - Miles City
- March 19, 2010** Budget Workshop – Havre
- March 22, 2010** Budget Workshop – Missoula
- March 23, 2010** Region 3 Meeting – Malta
- April 7, 2010** Region 2&4 Meeting – Helena
- April 22, 2010** Region 1 Meeting – Polson
- June 16-18, 2010** MASBO Summer Conference – Whitefish, Grouse Mountain Lodge



"MASBO IS DEDICATED TO TRAINING AND SUPPORTING THE PEOPLE RESPONSIBLE FOR BUSINESS OPERATIONS OF MONTANA SCHOOLS. THE GOAL IS TO ENABLE MEMBERS TO MANAGE THE BUSINESS IN ORDER TO SUPPORT EDUCATION FOR MONTANA CHILDREN"

## THE UN-COMFORT ZONE

*with Robert Wilson*

### **Sometimes You Have to Rip the Cover Off the Book**

On a summer weekend in 1977, my friend Tony and I made plans to go waterskiing. When he picked me up there were two people in the car that I did not know. He introduced his new girlfriend Sue, and her brother Bubba.

Bubba was the quintessential redneck. Within minutes of getting on the boat, he stuffed a wad of chewing tobacco the size of a baseball in his cheek, then chugged several beers. In less than an hour we were dealing with an irritable drunk. He belched loudly, spit constantly, complained incessantly, and couldn't string two words together without

*Why is a person  
that handles  
your money  
called a Broker?*

inserting a  
profanity. In  
short, Bubba  
made our visit to  
the lake  
completely  
unpleasant.

Eventually he passed out in the back of the boat and we enjoyed the rest of the day.

My opinion of Bubba's character, talent and intelligence could not have been lower. I looked upon him as a total loser. A dimwit who would never amount to anything.

At the end of the day, Tony drove Sue and Bubba home first. When we arrived at their home, Bubba was awake and somewhat sober. Sue asked Tony to come inside and see the new dress she'd bought. Then she turned to Bubba and said, "Why don't you show Robert your chickens?"

We walked around to the back of the house and Bubba pointed toward a miniature barn. It was the cutest little building I'd ever seen.

Rounded roof, little windows, bright colors and lots of lacy gingerbread all around.

"Where'd you get this?" I asked. "I built it," replied Bubba.

"From a kit?" I asked. "No, I built it after my grandfather's barn."

For the first time that day, I was impressed by Bubba. When we went inside, the first thing I saw was a display case full of blue ribbons. Dozens of them. These were first place awards from around the country that Bubba had won for his chickens. Then he started showing me his chickens and telling me about them. Suddenly the cussing and complaining Bubba became eloquent.

As we walked around the barn he showed me more than 50 of the most beautiful and exotic looking birds I'd ever seen. Unusual looking birds that I would never have known were chickens. These were not birds for eating or laying eggs - these were prize show chickens.

He explained to me that chickens originated in the jungles of Asia. He told me how he bred and raised them. What he did to make their plumage bright, colorful and plentiful. I was amazed by the extent of his knowledge and I listened eagerly to everything he said. He spoke with an enthusiasm and energy that I could not have imagined earlier. The difference was that I had entered his real world. The world he loved and was excited about. Here was his hobby, but he was so motivated by it that it brought out the very best in him.

I learned a big lesson that day. I'd always heard my teachers say, "Don't judge a book by its cover," but until then I had not witnessed the truth of that proverb. I decided then and there that I would never judge another person completely by my first

impression. That if time and opportunity allowed, I would look further, deeper.

When you discover someone's passion, you have discovered what motivates them. And, that is the key to communicating with them in the most productive way possible.

*(Written by Robert Evans Wilson, Jr.  
www.jumpstartyourmeeting.com)*



### Procurement Card Update

Here is the update of the fiscal activity of the states involved with the Procurement Card Program. Remember use of the procurement card which has NO TRANSACTION FEES benefits MASBO and the participating districts.

Affiliate Districts	Jan. Sales	Year-to-Date
Alaska-7 Districts	\$ 723,603	\$4,933,899
Iowa-19 Districts	\$132,959	\$2,391,097
Illinois-237 Districts	\$4,170,914	\$45,923,850
Indiana-7 Districts	\$46,522	\$1,863,756
Minnesota-5 Districts	\$19,870	\$312,864
Montana-37 Districts	\$222,445	\$1,724,394
New Hampshire-18 Districts	\$170,686	\$2,085,970
Oregon-4 Districts	\$16,291	\$85,570
Vermont- 3 Districts	\$2,211	\$27,937
Washington-43 Districts	\$1,990,414	\$23,067,176
Wisconsin-49 Districts	\$1,163,219	\$10,424,334
<b>TOTALS</b>	<b>\$8,659,134</b>	<b>\$92,840,847</b>

#### Montana Schools Property & Liability Insurance Plan



### Western States Insurance Agency Montana Schools Property & Liability Insurance Plan

Western States Insurance Agency and the Montana Schools Property and Liability Insurance Plan would like to remind you that your insurance plan provides a comprehensive risk management program at no cost. This service involves the creation and distribution of periodic safety bulletins outlining risk management techniques. Loss Control/Risk Manger, Scott Rogers, can perform on-site visual inspections of school grounds for physical hazards and risks, and can work with maintenance and engineering personnel on safety issues. Scott is also available to review safety plans and evaluate school risk factors. He can also provide presentations to teachers, staff and administrators on risk management topics and safety concerns.

As a worker's compensation specialist, and with the forthcoming Work Comp program that we are introducing, Scott will be able work hand in hand with your districts to implement safer work conditions as well as creating a safety culture within your schools to reduce employee accidents.

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Scott's certifications include the following:

- Certified Industrial Hygienist (CIH)
- Certified Hazardous Material Manager (CHMM)
- Certified Mold Remediation Supervisor
- Certified Asbestos Inspector
- Certified Asbestos Contractor/Supervisor

If you need to contact Scott, please call our office at (406) 442-8010.



Scott Rogers  
Loss Control/Risk Management

### Revenue short falls point to special session and need to develop a sustainable budget

*Curt Nichols, Consultant for the Montana Taxpayers Association*

#### Income tax revenues decline

Estimated state general fund revenues have been falling since initially prepared in November of 2008 prior to the 2009 legislative session. The largest share of this drop occurs in personal and corporate income taxes as the recession takes its toll. The Nov-08 numbers are those prepared by the Legislative Fiscal Division (LFD) prior to the 2009 session, the highlighted Apr-09 numbers are those used by the legislature in setting the budget and the Jan-10 and Feb-10 are revised estimates

prepared by the LFD in January and February respectively. The final column shows the \$350 million reduction from the legislative estimates for FY10 and FY11 recently reported by the LFD. A detailed discussion of the estimate revisions can be seen on the Legislative Fiscal Division website at:

[http://www.leg.mt.gov/content/Publications/fiscal/rev\\_transp/Gen\\_Fund\\_Update\\_Feb.pdf](http://www.leg.mt.gov/content/Publications/fiscal/rev_transp/Gen_Fund_Update_Feb.pdf)

#### General Fund Revenue Estimates (\$millions)

	Nov-08	Apr-09	Jan-10	Feb-10	Apr-09 to Feb-10
<b>FY09<sup>1</sup></b>					
Income Tax	872	<b>853</b>	815	815	-38
Corp Tax	156	<b>157</b>	166	166	9
Other Sources	<b>888</b>	<b>835</b>	<b>827</b>	<b>827</b>	<b>-8</b>
Total	1916	<b>1845</b>	1808	1808	-37
<b>FY10</b>					
Income Tax	885	<b>840</b>	732	722	-118
Corp Tax	136	<b>116</b>	83	58	-58
Other Sources	<b>858</b>	<b>817</b>	<b>820</b>	<b>811</b>	<b>-6</b>
Total	1879	<b>1773</b>	1635	1591	-182
<b>FY11</b>					
Income Tax	909	<b>853</b>	748	758	-95
Corp Tax	149	<b>121</b>	86	68	-53
Other Sources	<b>896</b>	<b>855</b>	<b>862</b>	<b>835</b>	<b>-20</b>
Total	1954	<b>1829</b>	1696	1661	-168

<sup>1</sup> Actual FY09 in italics

FY 10-11 Total 3602 3331 3252 -350

The decline in revenues represents the most recent data on collections which have been deteriorating monthly. These estimates would have to be regarded as subject to error and used with caution in the current volatile environment. The FY10 revenue picture will become clearer as we approach and pass the April 15<sup>th</sup> filing date for personal income taxes and receipt of the first two quarters of estimated taxes.

**Special session may be required as Governor’s reductions prove inadequate**

When the legislature adjourned the general fund was projected to end the 2011 biennium (June 30, 2011) with a balance of \$282 million however the potential loss of \$350 million revenue means actions must be taken. The governor has been working on reductions that would reduce expenditures by \$48 million. As illustrated in the table below this will be inadequate to leave the required minimum balance in the general fund of \$37 million unless revenue trends change. A special session of the Legislature could likely be required to take the actions needed to bring the budget back into the black.

**General Fund Reductions Needed**

	<u>FY10</u>	<u>FY11</u>
<b>2009 Legislature</b>		
Beginning balance	369	313
Revenues	1,773	1,829
Expenditures	(1,829)	(1,860)
Ending balance	313	282
<b>Subsequent Events</b>		
FY2009 results	7	
Governor's 5% cuts		48
Estimated supplementals		(22)
Revenue estimate Feb 2010	(182)	(168)
Revised ending balance	138	(35)
Statutory Minimum balance		37
<b>Further reductions required</b>		<u><b>72</b></u>

The legislature can take actions not available to the governor to bring the budget back into balance such as making expenditure reductions not available to the Governor, above the 10% limit or in the excluded areas, transferring cash accumulated in other funds (including trust funds) to the general fund,

statutorily changing the source of funding for some programs or functions from general fund to other funds which have adequate revenues or fund balances, eliminating programs, reducing statutory program eligibility levels or increasing revenues through increased fees, taxes or accelerated collections.

**We got to this situation by hiking spending like the boom would never end**

The chart below compares the increase in expenditures, revenue and the CPI for each year to its level in FY04. Since FY04 the recovery from the dotcom bust began with revenues and expenditures growing rapidly, far outstripping the mild growth of inflation as measured by the CPI. As the chart below indicates, revenues by FY08 were 40 percent above the FY04 levels and expenditure nearly 60 percent while the CPI was up only 14 percent. Some of the increase in expenditures in FY08 was of a one-time nature designed to draw down the accumulated fund balances generated when revenues grew faster than projected. In FY09-FY11 revenues fell and

*Some people try to turn back their odometers. Not me, I want people to know "why" I look this way. I've traveled a long way and some of the roads weren't paved.*

expenditures were reduced primarily by shifting to the use of federal stimulus funding and the completion of major one-time items. The chart reflects the February revised revenue forecasts of the LFD for FY10 and FY11 and expenditures include the \$48 million of reductions proposed by the Governor as well as \$22 million anticipated

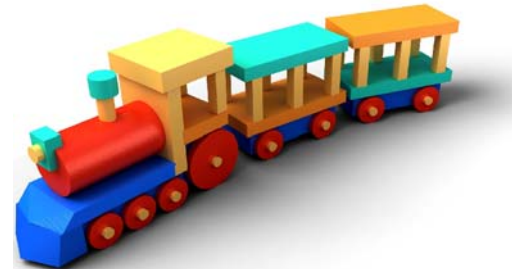
supplemental appropriation in FY11. Note that by FY11 revenues are anticipated to be up about the same inflation since FY04 following a slight dip below in FY10. The estimates for FY12 and FY13 (the budget to be set by the 2011 legislature) indicate revenues and expenditures resuming growth exceeding inflation. The expenditure growth is primarily driven by the need to shift costs temporarily borne by federal stimulus back to state general fund and additional costs of keeping government retirement systems solvent.

rising. That now would make it easier to ask the taxpayer's to help to rebuild a sustainable budget.

**An ongoing imbalance points to need for long term reductions**

The size of the gap between revenues and expenditure coupled with the temporary use of federal stimulus funds to prop up state spending in the current biennium lead to a budget deficit projected to linger into the future. The deficit is made worse by looming government retirement system gaps. Responding will require longer term solutions compared to the many short-term proposals included in the Governor's cuts or the actions of the last legislature such as freezing pay and holding vacant jobs open longer.

*Reprinted with Permission from the Montana Taxpayers Association February Newsletter*



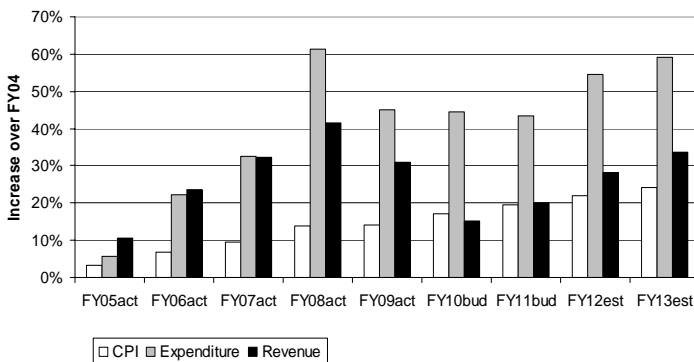
**MASBO Summer Conference**



**Fare Code Number: X63B-983**  
**Valid For Travel: June 12, 2010 – June 22, 2010**

Amtrak offers a 10% discount off the lowest available rail fare to Whitefish, MT between the above dates. Includes travel up to three days prior to the convention start date and three days following the last day of the meeting. To book your reservation call Amtrak at 1 (800) 872-7245 or contact your local travel

**Revenue, Expenditure and CPI Growth**



Apparent in the chart is the failure of expenditures to follow the revenue cycle on the downside. While it appears easy to increase spending when revenues grow it is not as easy to reduce them when revenues fall. This results in the large, unsustainable gap between revenues and expenditures continuing into the FY12-13 biennium. Allegorically it is like expenditures after being lifted on the wave crest of revenues now are floating in mid air. As floating in mid air for most things is unsustainable so it is with the state budget. In hindsight it may have been prudent to reduce taxes, return some of the revenue to the taxpayer and limit expenditure growth when the wave was

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agent. Please refer to Convention Fare Code X63B-983 when making your reservation a 10% discount has been approved. Conventions cannot be booked via Internet. This offer is not valid on the Auto Train and Acela service.

Offer valid with Sleepers, Business Class or First Class seats with payment of the full applicable accommodation charges. Fare is valid on Amtrak Regional all departures seven days a week, except for holiday blackouts.

## What: MASBO Summer Conference 2010

Where: Grouse Mountain Lodge, Whitefish

When: June 16-18, 2010 Conference begins at Noon on June 16 and runs Through the early afternoon on June 18.

Also: June 15-16 New Clerk Academy (All Day June 15 and up to Noon on June 16)

Who: This conference is open to anyone wishing to further their knowledge in the School Business Office arena.

For Reservations Contact:

Grouse Mountain Lodge Phone Number: 406-863-4705

Pine Lodge Phone Number: 406-862-7600

For your traveling convenience, groups or individuals can travel on AmTrak. Please see the article on page 6 to make your reservations.

### Welcome to the MASBO Career Center sponsored by Affinscape!

Your destination for exciting School Business Officials job opportunities and the best resource for qualified candidates within the School Business Officials Industry.

#### Searching for a job within your industry?

Go to the MASBO website at [www.masbo.com](http://www.masbo.com). Then click on the Career Center tab. There you will be able to post your resume, search and browse for jobs, and even Post Job Announcements. It's quick and easy.

#### Looking to fill a position?

This job board is custom tailored for the School Business Officials industry, which means we attract the most qualified professionals in Montana. [Create an Employer Account](#) and post your School Business Officials jobs today!

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## 2009-10 MASBO Board

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Region 2	<b>Zella Witter</b> (406) 265-4356 ext. 348 <a href="mailto:witterz@havre.k12.mt.us">witterz@havre.k12.mt.us</a> (Glacier, Toole, Pondera Teton, Chouteau, Cascade, Judith Basin, Liberty, Hill, and Blaine Counties)
Region 3	<b>Mike Arnold</b> (406) 654-1871 <a href="mailto:arnold1793@yahoo.com">arnold1793@yahoo.com</a> (Valley, Daniels, Sheridan, Phillips, Roosevelt, and Richland Counties)
Region 4	<b>Kim Aarstad</b> (406) 227-7700 <a href="mailto:kaarstad@ehps.k12.mt.us">kaarstad@ehps.k12.mt.us</a> (Lewis & Clark, Deer Lodge, Powell, Silver Bow, Jefferson, Meagher, Gallatin, Beaverhead, Madison, Broadwater, and Park Counties)
Region 5	<b>Donna Tandy</b> (406) 446-1804 <a href="mailto:donna_tandy@redlodge.k12.mt.us">donna_tandy@redlodge.k12.mt.us</a> (Petroleum, Fergus, Wheatland, Golden Valley, Musselshell, Sweet Grass, Stillwater, Yellowstone, Carbon, and Big Horn Counties)
Region 6	<b>Lora Tauck</b> (406) 775-8767 <a href="mailto:ltauck@metnet.mt.gov">ltauck@metnet.mt.gov</a> (McCone, Dawson, Prairie, Wibaux, Treasure, Rosebud, Custer, Garfield, Fallon, Powder River, and Carter Counties)
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Ex-Officio - MSUIP	<b>Scott Laird</b> (406) 873-2229 <a href="mailto:lairdco@cutbankschools.net">lairdco@cutbankschools.net</a>

## DON'T FORGET THE VENDORS!

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Feb/Mar 2010

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## Programs sponsored by MASBO

*Property and Liability Insurance*

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