

School District of Greenfield Annual Newsletter

The School District of Greenfield, like the City of Greenfield, has become a destination for metropolitan families. With a new, state of the art high school and recently renovated middle and elementary schools, the District's facilities are attractive and well-maintained and enrollment is growing. Greenfield teachers, administrators, para-professionals, custodians and other support staff dedicate their lives to meeting the needs of our students.

Our residents have shown their appreciation through successful referendums, numerous donations and other contributions. Greenfield is a unique and vibrant community, with events like the 4th of July Celebration, Harley-Davidson Rallies, Dan Jansen Fest, Car Shows, Arbor Day Activities, Mini-Golf Invitational and the annual Greenfield Education Foundation golf outing.

With stable neighborhoods, solid citizens, effective schools and so much to do, it is easy to see why Greenfield has become a desirable place to learn, work and live.

District Updates

The focus in Greenfield is always on improving student learning. Many efforts are underway to get students, teachers and parents the necessary information to make informed decisions to maximize student learning. Those initiatives include:

- Continuous professional development opportunities for staff.
- SmartBoard utilization.

- A District Literacy Team focused on improving reading skills.
- A District Math Team focused on improving math skills.
- Measure of Academic Progress (MAP) assessments are being used to help students, parents and teachers monitor progress toward the state's proficiency expectations.
- Project Lead The Way (PLTW), a pre-engineering program, is up and running at Greenfield HS.
- Achieve 3000 is an individualized, web-based non-fiction reading program that complements and supports classroom instruction to improve vocabulary, comprehension, reading fluency and writing skills.

Budget Update

Unfortunately, funding for public education in the state of Wisconsin continues to create dilemmas. Since the state-imposed revenue cap when into effect 18 years ago, millions of dollars in reductions to programs and staff have been made to make up for the annual reduction in revenue. The school funding laws do not allow districts to raise revenue beyond a certain point, regardless of the increases in the cost of utilities, transportation, maintenance, health insurance, salaries and supplies. The revenue caps have forced cuts in every area of district operations. On top of the caps, the Legislature cut aid to local districts in recent years, shifting more of the school funding burden to lo-

cal property taxpayers. The most recent state budget included an unprecedented reduction in public school funding, coupled with dramatic changes to collective bargaining for public employees.

To minimize the negative impact on students, the District has instituted energy savings programs, changed health insurance providers, increased employee contributions to health insurance premiums, increased employee contributions to prescription drugs, increased employee health care deductibles, frozen salaries, modified educational programs, quadruple-tiered bus routes, raised fees, cut supplies, postponed textbook adoptions, sold property, delayed computer purchases and accepted more non-resident students through Open Enrollment, among many other strategies.

Prior to this year, there were only two ways the funding dilemma could be addressed once every possible budget cut has been made. One temporary option was to seek approval for an operational referendum from citizens that would allow the District to exceed the revenue caps in order to maintain a satisfactory level of staffing and programming.

Every possible effort is being made to put off such a referendum, but that option can only be delayed for so long. The other option involves the state Legislature modifying the school funding laws, which will only happen if there is strong and consistent pressure from citizens.

(See "District Update" on the last page)

School Board

- President Bruce Bailey • Vice President Pam Sierzchulski • Treasurer David Richlen • Clerk Julie Rome
• Don Carlson • Audrey Ellison • Rick Moze

District Administrators

- Director of Educational Services *Todd Bugnacki* • Director of Business Services *Kristin Kollath*
• Superintendent of Schools *Conrad Farner*
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Budget Format Explained

Fund 10 General Fund: The general fund is used to account for all current operating activities, except those which by law must be accounted for in separate funds. This fund is supported mainly by the property tax levy.

Fund 20 SPECIAL Projects Fund: This series includes Fund 21 Special Revenue Trust Fund and Fund 27-Special Education Fund. These are used to account for expenditures funded through state or federal grant programs. Only Fund 21 is allowed to carry a fund balance at year end.

Fund 38 & 39 Debt Service Fund: The debt service funds required by Wisconsin statute to account for irrevocable debt tax levies and expenditures for long term debt retirement.

Fund 49 Capital Projects Fund: This fund is used to account for financial resources used in the acquisition of capital objects, construction of capital facilities, or maintenance projects.

Fund 50 Food Service Fund: Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to the food service program must be recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any deficit in the fund must be covered by a transfer from the General Fund.

Fund 80 Community Service Fund: This fund is used primarily for accounting for the costs associated with non-elementary and secondary educational programs but have the primary function of serving the community.

Fund 90 Package and Cooperative Program Fund: For vocational education projects coordinated between districts through a 66.0301 agreement.

Description of Revenue Classifications

Local Sources: Revenues from local sources include property taxes, food service sales, sales of miscellaneous non-capital items, school activity income, interest earned on investments, student fees and fines, and rental income.

Interdistrict Payments Within Wisconsin: Included in this category are aids returned to us for special education students attending other school districts, and tuition paid to us for students from other districts attending School District of Greenfield schools.

Intermediate Sources: State reimbursement for programs operated through CESA 1 is an intermediate revenue.

State Sources: All monies received directly from the State of Wisconsin are budgeted here. This category includes handicapped transportation, library, driver education, integration, food service and minimum aids, and special state grant funds.

Federal Sources: Federal sources include USDA donated commodities, federal food service aid, special federal grant funds, and Title Grant revenues.

Description of Expenditure Classifications

Instruction: Instruction encompasses all the activities dealing directly with the interactions between staff and students.

Instruction is categorized in the following manner:

Undifferentiated Curriculum - a situation in which one teacher in a self-contained classroom provides instruction in a number of curricular areas.

Regular Curriculum - a situation in which one teacher is responsible for one curricular area, for example Art, English, Music, Mathematics, Science, and Social Studies.

Vocational Curriculum - occupationally related subject matter and experiences including business, marketing, family and consumer education, and technology education.

Physical Curriculum - subject matter and activities including health, physical education, recreation, and driver education.

Special Curriculum - provides for the special needs of children who are gifted and talented and children who are challenged by physical, social, cultural, mental, or emotional conditions.

Co-Curricular Activities - a group of school sponsored activities including academic, athletic, music, social, and public service interests.

Support Services - Support services are those services which provide administrative, technical and logistical support to facilitate and enhance instruction. Support services include the following:

Pupil Services - includes the direction of the pupil services function, social work, guidance, student health services, psychological services, and attendance.

Instructional Staff Services - includes improvement, supervision and coordination of instruction, and library media services.

General Administration - includes Board of Education and district administration.

Building Administration - includes services provided by school principals and their support staff.

Business Administration - consists of all business operation, custodial, maintenance, facility acquisition and remodeling, pupil transportation, and food service.

Central Services - consists of telephone services, public relations, data processing, and retiree benefits.

Insurance and Judgments - all insurance premiums for liability, property and workers compensation, and unemployment compensation.

Debt Services - payments for principal and interest on long and short term debt.

Other Support Services - services which cannot be classified anywhere else are included here.

Non-Program Transactions - Non-program transactions include interfund transfers, reorganization settlements, refunds of prior year revenues, and adjustments. These are items which cannot be classified as costs specific to an individual program.

Proposed Property Tax Levy

The 2011-12 proposed tax levy for the General Fund, Debt Service Fund and Community Service Fund is \$24,827,248. This is a decrease of \$218,020 or -0.87% from the 2010-11 levy of \$25,045,268.

The estimated school tax rate for 2011-12 based on assessed value is \$11.74 per thousand of property value, compared to \$11.48 per thousand in 2010-11. The equalized tax rate is estimated at \$11.80 per thousand of value compared to \$11.54 per thousand in 2010-11. Both the assessed and equalized mill rate were projected estimating a 3% reduction in assessed and equalized value.

The budget is published in a format recommended by the Wisconsin Department of Public Instruction.

**BUDGET PUBLICATION, 2011-12
SCHOOL DISTRICT OF GREENFIELD**

Notice is hereby given to the qualified electors of the School District of Greenfield that the Budget Hearing and Annual Meeting will be held at the Greenfield School District Performing Arts Center, 4800 S. 60th Street, on the 12th day of September, 2011 at 6:30 P.M. The summary budget is printed below. Detailed copies of the budget are available for inspection at the District office at 4850 S. 60th Street, Greenfield, WI 53220.

GENERAL FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	11,205,827.58	12,116,283.69	13,028,210.62
Ending Fund Balance	12,116,283.69	13,028,210.62	13,028,210.62
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	107,234.69	0.00
Local Sources (Source 200)	19,821,870.15	20,268,910.68	19,791,971.00
Inter-district Payments (Source 300 + 400)	3,115,127.27	4,332,161.65	4,527,126.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	9,954,046.02	10,506,995.38	9,467,475.00
Federal Sources (Source 700)	1,246,250.69	814,557.26	1,719,812.00
All Other Sources (Source 800 + 900)	119,651.64	143,915.07	57,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	34,256,945.77	36,173,774.73	35,563,584.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	16,852,617.81	17,494,545.70	17,984,915.00
Support Services (Function 200 000)	12,568,103.18	12,411,537.79	12,882,156.00
Non-Program Transactions (Function 400 000)	3,925,768.67	5,355,764.31	4,696,513.00
TOTAL EXPENDITURES & OTHER FINANCING USES	33,346,489.66	35,261,847.80	35,563,584.00
SPECIAL PROJECTS FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	15,927.59	65,116.96	30,371.84
Ending Fund Balance	65,116.96	30,371.84	30,371.84
REVENUES & OTHER FINANCING SOURCES	5,898,959.87	6,135,557.17	6,124,867.00
EXPENDITURES & OTHER FINANCING USES	5,849,770.50	6,170,302.29	6,124,867.00
DEBT SERVICE FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	1,720,473.16	1,688,613.45	3,228,989.10
Ending Fund Balance	1,688,613.45	3,228,989.10	3,193,265.10
REVENUES & OTHER FINANCING SOURCES	4,436,237.29	6,271,333.66	4,991,502.00
EXPENDITURES & OTHER FINANCING USES	4,468,097.00	4,730,958.01	5,027,226.00
CAPITAL PROJECTS FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	6,071,373.46	1,911,335.26	422,920.42
Ending Fund Balance	1,911,335.26	422,920.42	(0.00)
REVENUES & OTHER FINANCING SOURCES	1,583,457.54	1,127.50	0.00
EXPENDITURES & OTHER FINANCING USES	5,743,495.74	1,489,542.34	422,920.42
FOOD SERVICE FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	400,285.35	374,312.38	606,236.75
Ending Fund Balance	374,312.38	606,236.75	520,273.75
REVENUES & OTHER FINANCING SOURCES	1,267,561.96	1,464,764.97	1,279,208.00
EXPENDITURES & OTHER FINANCING USES	1,293,534.93	1,232,840.60	1,365,171.00
COMMUNITY SERVICE FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	89,155.85	127,271.30	167,474.81
Ending Fund Balance	127,271.30	167,474.81	167,474.44
REVENUES & OTHER FINANCING SOURCES	371,917.66	443,377.45	434,431.00
EXPENDITURES & OTHER FINANCING USES	333,802.21	403,173.94	434,431.37

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00
Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
GROSS TOTAL EXPENDITURES -- ALL FUNDS	51,035,190.04	49,288,664.98	48,938,199.79
Interfund Transfers (Source 100) - ALL FUNDS	2,959,855.86	4,554,616.69	3,541,294.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	48,075,334.18	44,734,048.29	45,396,905.79
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-6.95%	1.48%
PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
General Fund	19,550,494.00	19,950,003.00	19,693,596.00
Referendum Debt Service Fund	4,111,030.00	4,224,731.00	4,447,469.00
Non-Referendum Debt Service Fund	321,810.00	524,161.00	339,810.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	346,373.00	346,373.00	346,373.00
TOTAL SCHOOL LEVY	24,329,707.00	25,045,268.00	24,827,248.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.94%	-0.87%

("District Update" - from page 1)

As a result of this year's state budget, the newest option to address the reduction in state funding is to reduce employee salaries and benefits in order to balance the budget. Prior to 2011-12, School District of Greenfield employees paid one of the highest insurance premium contributions in the metropolitan area...and salaries were already below area comparables. With the new state budget, employee contributions to medical expenses will be increased through significantly higher deductibles and prescription drug co-pays.

The problem with balancing the budget through lesser compensation packages is the impact that has on attracting and retaining top quality staff. Contrary to what some may think, being a public school educator is not easy. Many students have little interest in school, while others have incredibly demanding special needs. With accountability for improved student

learning only increasing, the day may already have arrived when too many great minds are not choosing a career in public education because the compensation does not match the demands and expectations.

Balancing a budget by devaluing the work of employees may be reasonable and necessary to get through a crisis, but that methodology is a questionable long-term solution. There will quickly be a point of diminishing returns. Our students deserve better.

Conclusion

Local school boards have little say in school funding. The state's funding mechanisms ignore both students' needs and basic economic realities. The School District of Greenfield has made every effort to control costs and has operated within the revenue limit. No business can operate indefinitely with a cap on revenue that does not keep up with increasing expenses.

Educating our youngest citizens is the most important responsibility that exists in a democratic society. Our young learners need to be creative problem-solvers who can examine the world around them with a critical eye in order to improve their lives and the lives of others. They determine their level of success and happiness by working hard, treating others with dignity and making positive choices. With so many of our students coming to school in need of extra support, sufficient resources have never been more critical.

Greenfield will continue to offer the best possible educational program that our limited resources allow, but it must be acknowledged that students have already been negatively impacted. Despite a broken funding system, Greenfield educators are committed to helping each student gain a respect for self, a respect for others and a solid work ethic.