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EDLD 556.50: Finance of Public Education

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Software: Microsoft Office 2007 or 2010 is recommended. The older version will still be able to read all of the material that is uploaded to Moodle, however the demonstrations will be performed on Excel 2007 and will be easier to understand if the software the student is using matches.

Course Purpose: Explore revenue sources for K-12 public schools; proper expenditures; Montana's foundation program and related legislation; major court cases and how they have affected ways of funding schools; developing effective school and district budgets.

Nature of On-line Learning: This a fast paced on-line course. Students will receive new discussion topics each week along with individual and group tasks. Interaction and cooperation among team members will be viewed as a universal requirement for the course. Students will need to work diligently to keep up with the discussion topics and the individual and group assignments.

Course Objectives: Upon successful completion of this course, students will be able to:
1. Identify and assess political and economic philosophies germane to the finance of public education in the United States.
2. Explore a National Perspective on school funding
3. Explain current trends and issues in the finance of public education from local, state, and national perspectives.
4. Identify essential processes and components for the construction of the school budget at the district and site levels.
5. Identify and evaluate the efficacy of four types of school budgets.
6. Explain and identify important features of the Montana program of school finance.
7. Identify current Montana legislation and statutes relevant to the finance of education in the state.
8. Understand and be able to apply leadership skills and behaviors to the management of the school budget.
9. Understand and be able to apply effective office management practices (appropriate technologies).
10. Understand enrollment driven budget issues (ADM, ADA, ANB).
11. Understand how money flows to schools.
12. Understand the definition of a budget.
13. Understand salary and benefits planning.
14. Understand transportation funding
15. Understand retirement funding
16 Understand food service funding
17 Understand Generally Accepted Accounting Practices (GAAP).
18 Understand a historical perspective of school finance (nation/state).

**Grading:**

Online Discussion Participation – ¼ of grade  
Individual Assignments – ¼ of grade  
Team Assignments – ¼ of grade  
Final Project – ¼ of grade

**How to submit assignments:**

Email completed assignments as attachments to john.matt@mso.umt.edu. Please use the following format when naming the file:

(Your last name)(your first name)(course)(“Assignment Unit #”)(name of assignment)

Example: Matt John EDLD556 Unit #2 Memo to Board

**Individual Assignments:**

Each class member is expected to submit each individual assignment electronically by 10:00 AM on, or before, the date it is due.

**Team Assignments:**

Each team must electronically submit one document with all team member names on the cover page. These assignments should be sent via email to the professor. There will be a forum for each team on the Discussion Board to facilitate team communication. Each team member must individually submit a team contribution worksheet for each team assignment. All documents must be submitted by 10:00AM on, or before, the date it is due.

**Team Contribution Worksheets:**

For team assignments, each team member will submit a Team Contribution Worksheet identifying the contributions made by individual team members. The instructor will review these for consistency and to assure all members of the team are doing their fair share. The form for the Team Contribution Worksheet is contained in “Course Materials.”

**Hypothetical School Districts:** Each administrative team will be given a hypothetical school district. The team will work together throughout the course to develop a budget for their assigned district. Each district is different and each district will face different challenges in the budget development process.

**Videos and screencasts:** Students are encouraged to view and review all videos and screencasts for each of the units. The videos are embedded in the Moodle course shell and screencasts are links.
**Final Project:**
The final project will consist of a budget for your hypothetical school district that is developed over the course of the semester. This is a team assignment. The required components of the final budget project are contained in “Course Materials.”

**ISLLC Standards:** The knowledge, dispositions and performances articulated in the standards are included in this course in the following areas:

**Standard 1**
A school administrator is an educational leader who promotes the success of all students by facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by the school community.

**Standard 2**
A school administrator is an educational leader who promotes the success of all students by advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth.

**Standard 3**
A school administrator is an educational leader who promotes the success of all students by ensuring management of the organization, operations, and resources for a safe, efficient, and effective learning environment.

**Standard 4**
A school administrator is an educational leader who promotes the success of all students by collaborating with families and community members, responding to diverse community interests and needs, and mobilizing community resources.

**Standard 5**
A school administrator is an educational leader who promotes the success of all students by acting with integrity, fairness, and in an ethical manner.

**Standard 6**
A school administrator is an educational leader who promotes the success of all students by understanding, responding to, and influencing the larger political, social, economic, legal, and cultural context.

**Standard 7**
The internship (fieldwork project) provides significant opportunities for candidates to synthesize and apply the knowledge and practice and develop the skills identified in Standards 1-6 through substantial, sustained, standards-based work in real settings, planned and guided cooperatively by the institution and school district personnel.

**Course Context:** The study of education finance is consistent with the following mission statements guiding this graduate program:

**School of Education Mission Statement**
The School of Education shapes professional practices that contribute to the development of human potential. We are individuals in a community of lifelong learners, guided by respect for knowledge, human dignity and ethical behavior. To advance the physical, emotional, and intellectual health of a diverse society, we work together producing and disseminating knowledge as we educate learners.
**Educational Leadership Mission Statement**

The mission of Educational Leadership at The University of Montana is to develop leaders for learning organizations who are guided by respect for knowledge, human dignity, and ethical behavior. This is accomplished by providing high quality academic and professional opportunities. We subscribe to a definition of leadership wherein individuals assume evolving roles within influence relationships requiring their contributions in order to achieve mutual purposes.

**Professional Standards for Student Performance**

Graduate students in the Department of Educational Leadership at The University of Montana are expected to:

- Demonstrate professional vision in the practice of educational administration
- Accept responsibility and accountability for class assignments in their role as members of the class
- Demonstrate growth during the period of their graduate career
- Demonstrate good decision making and an awareness of organizational issues from a variety of perspectives
- Demonstrate imagination and originality in the discussion of educational leadership issues
- Understand the relationship between theory and practice and the value of reflective leadership
- Demonstrate a moral, humanistic, ethical and caring attitude toward others
- Demonstrate an ability to build trust and positive relationships with others
- Demonstrate a tolerance for diversity and a warm acceptance of others regardless of their backgrounds or opinions
- Demonstrate emotional stability and an ability to work well with other members of the class, including the instructor
- Demonstrate an ability to express himself/herself well in speech and writing, and
- Demonstrate mastery of fundamental knowledge of course content and an understanding of its application

The aforementioned standards have been adopted by the Educational Leadership faculty and are used both for admission to the program and to judge student progress. It is the belief of the EDLD faculty that those entering graduate programs in education should reflect these crucial traits for high-caliber individual academic performance and for creating meaningful, positive learning environments. Students incapable of demonstrating these expectations on a consistent basis may be removed from class and are subject to dismissal from the Educational Leadership program.

**Course Outline:**

**TOPICS (in order of study)**

Unit 1
Overview of course and historical perspective

Unit 2
Look at school funding from a national perspective.
Understand how money flows to schools.
Preview the funds that will be studied in the course
Understand the definition of a budget.

Unit 3
Identify current Montana legislation and statutes relevant to the finance of education in the state.
Understand budgeting of Revenue & Expenditures
Understand enrollment driven budget issues (ADM, ADA, ANB).

Unit 4
The General fund – Basic and per ANB entitlements
Staffing a School District

Unit 5
The General fund – IBG and RSBG
Salary & Benefits – Certified and classified

Unit 6
Base Budget & Maximum Budget and voted levies
Taxable valuation & mill values

Unit 7
Taxation
Guaranteed tax base

Unit 8
Additions to general fund (quality educator, IEFA, etc)

Unit 9
GAAP

Unit 10
Types of budgets (zero based etc)
Expenditure planning

Unit 11
Retirement and transportation funds
Misc prog fund
Compensated Absences Fund
Impact Aid fund
Unit 12
Food Services Fund
Adult Ed Fund
Technology Fund

Unit 13
Bus Depreciation fund
Debt Services fund
Building Reserve Fund

Unit 14
Clearing Funds
Budget Management

December 13th - Final project Due