UNIT 1

**June 15 \(^{th}\) Overview of course and historical perspective**

**Tasks:**  **Due by June 17\(^{th}\), 10:00 AM**

*Individual:* Post a welcome greeting to your classmates on the discussion board. Give a brief description of your current position, background and goals for taking this course.

Review the syllabus. Read Kirk Miller’s Historical Perspective on Montana’s School Funding System.

*Team:* With your administrative team, develop a name for your school district and agree on a mission statement. Review mission statements of your current districts and use the Internet to find other examples. Submit your district name and mission statement.

**Materials:**
- Syllabus
- Final Project
- Administrative Teams
- Team contribution worksheet
- Hypothetical school districts
- Historical perspective - Miller

**Discussion:**
- Greeting

**Video clips:**
- Overview of the course

**Screen casts:**
- Final Project
- Hypothetical school districts

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.

**Readings:**

**Tasks:**  **Due by June 19, 10:00 AM**

*Individual:*

Review the tables and charts in “NCES Tables and Charts.” Write a memo as if to your school board describing the relationship between your state’s data and the national data.

You may copy any of the charts into the memo that you need to demonstrate your point or you can create your own chart. View the Excel chart screencast for a demonstration of how to build a chart in Excel.
Review the brief PowerPoint, “How Revenue Flows to Schools” and view the corresponding screencasts, “Revenue 1” and “Revenue 2.”

Review the “List of funds” PowerPoint and the corresponding screencast, “screencast 1.”

Review the video clip “Definition of a Budget.”

Team: Get to know one another.

Materials:
- NCES Charts
- Expenditures by Function
- Expenditures per pupil by state
- Revenue by source
- Revenue as % of GDP
- How revenue flows to schools ppt
- List of Funds ppt

Discussion:
Why is it, schools never seem to have enough money? Are we greedy? What do we mean when we say we are underfunded? How do we know when we have enough money?

Video clips:
- Definition of a Budget

Screen casts:
- How to build a chart in Excel.
- Revenue 1
- Revenue 2
- Screencast 1

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).

Readings:

Tasks: Due by June 22, 10:00AM
Individual: Most of the statutes that pertain to school funding are located in Title 20, Chapter 9 of Montana Codes Annotated (MCA). http://data opi mt gov/bills/MCA toc/20 9.htm Read 20-9-131 outlining the a school district’s requirements for final budget adoption. Given the statutory August 15th deadline for the final budget hearing, develop a budget preparation timeline for your hypothetical school district. Please note, this is an individual assignment but you can work on it with your team if you choose. Submit the timeline. Review Article X of the Montana constitution and view the related screencast.

Team:
Review the ANB PowerPoint and screencast. Calculate the ANB for your hypothetical school district. Submit your calculation for elementary, middle school and high school ANB.
Materials:
- Montana Constitution
- ANB ppt
- ANB Calculation xls
- ANB for students placed

Discussion: What happens financially when a school district loses 20 students?

Video clips:
- Revenues and expenditures

Screen casts:
- Montana Constitution
- ANB 1 from ANB ppt
- ANB 2

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

Readings:

Tasks: **Due by June 24, 10:00AM**
Individual: None
Team: Determine staffing needs. Based on the enrollment, develop an ideal list of personnel required for your hypothetical school district. Use the accreditation manual or the annotated version for personnel, contained in “Course Material.” View BASIC & PER ANB Entitlement ppt and the accompanying screencasts. Calculate your basic and per ANB entitlements for your hypothetical school district. Submit your staff list (by positions) and your per ANB and basic entitlements. Show your calculations.

Materials:
- Accreditation standards annotated doc
- Accreditation manual pdf
- BASIC & PER ANB Entitlement ppt

Discussion:
Why does Montana maintain a basic entitlement when other states moved to strictly enrollment based distributions? What are the pros and cons of maintaining the basic entitlement?

Video clips:

Screen casts:
Basic and per ANB entitlements from ppt – General fund 1, 2, 3

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

Readings:

Tasks: **Due by June 26, 10:00AM**
Individual: Contemplate the question, “given that each school district has a finite budget, is it better to pay people more or to pay more people.” Write a letter to the school board of your hypothetical school district sharing your views and thoughts regarding this question. Submit the letter.
Team: Calculate the Instructional Block Grant and the Related Services Block Grant for your hypothetical school district. Develop a spreadsheet for your certified salary schedule based on the data given for your hypothetical school district. Develop a classified salary matrix based on the example provided or create your own matrix format for your hypothetical school district. Submit a document with your IBG and RSBG and your calculations along with your certified salary schedule and your classified salary matrix.

Materials:
Unit 5 ppt IBG RSGB
Salary Schedule xls
Sample classified salary matrix 1 & 2

Discussion: Given that each school district has a finite budget, is it better to pay people more or to pay more people.

Video clips:
Screen casts:
General Fund 4 IBG RSBG DISP Costs
Salary Schedule Development

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

Tasks: Due June 29th @ 10:00AM
Review the PowerPoint for Unit 6 and view all screencasts.
Individual: Write a letter to the school board of your hypothetical school district explaining to them how you calculated your base and maximum budget. Also, explain how you determined your district’s mill value.
Team: Calculate the base and maximum budget for your hypothetical school district. Use the taxable value to determine the mill value. Submit the base and maximum budget and your mill value.

Materials:
Unit 6 ppt Base Max & Levies

Discussion: When addressing a school board about issues of school finance, what should administrators consider?

Video clips:
Screen casts:
Unit 6 #1 - #5

UNIT 7
Taxation
Guaranteed tax base

Readings:

Tasks: Due July 1st @ 10:00AM
View the Unit 7 PowerPoint and corresponding screencasts.
There are no individual or team tasks for Unit 7

Materials:
Taxation and GTB ppt
Discussion: Is the funding system in Montana truly equalized?

Video clips:
Screen casts:
Unit 7 #1 - #3

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

Readings:
Tasks: **Due July 3 @ 10:00AM**
View the PowerPoint for Unit 8. There are no screencasts for this PowerPoint as it is self explanatory.
Individual: None
Team: Calculate the quality educator, Indian Education for All, and achievement gap payments for your hypothetical school district and submit them. Calculate your total base and maximum budget.
Materials:
General fund add-on ppt

Discussion: How does your school district (if you are in Montana) use the Indian Education for All money? If you are not in Montana, what ideas do you have the appropriate use of the Indian Education for All money?

Video clips:
Screen casts:

UNIT 9
GAAP
Readings:
Tasks: **Due July 6 @ 10:00 AM**
Individual: Review the Unit 9 PowerPoint and all related screencasts. Assign the appropriate funding codes in the GAAP simulation and submit them.
Team: Begin discussion about discretionary spending in your hypothetical school district. What will you need to appropriate for supplies, equipment, etc that would be an annual cost? Begin to look at each area of your school and consider the optimum needs. Use the sample expenditure budget as a guide and review the screencast (Unit 9 Sample Budget). You need not submit anything at this time.
Materials:
Unit 9 GAAP ppt
Chart of accounts pdf
GAPP Simulation
Sample expenditure budget
Discussion: In your school district (your real one) how much does each classroom teacher have to purchase classroom supplies?

Video clips:
Screen casts:
Unit 9 #1-3  
Unit 9 Sample Budget  

UNIT 10  
Types of budgets  
Expenditure planning  
Readings:  
Tasks: **Due July 8th @ 10:00AM**  
Individual: Review the PowerPoint “Budget Methods” along with the corresponding screencast. Review the pdf on Zero-based budgeting.  
Team: Review the screencast for the Staff Salary spreadsheet and fill out the spreadsheet for your hypothetical school district. Submit the spreadsheet.  
Materials:  
Zero based pdf  
Unit 10 Budget methods ppt  
Staff salary xls  
Discussion: How does your (real) school district approach the annual budgeting process?  
Video clips:  
Screen casts:  
Budget methods 1- 4  
Staff salary 1-3  

UNIT 11  
Budget Spreadsheet  
Classified Staff  
Misc proram fund  
Compensated Absences Fund  
Impact Aid fund  
Readings:  
Tasks: **Due July 10th @ 10:00 AM**  
Individual: Review the PowerPoint and screencasts for Miscellaneous Program Fund, the Compensated Absences Fund, and the Impact Aid Fund.  
Team: Fill out your classified salary spreadsheet after reviewing the screencast. Calculate your line item totals for the classified employees. After reviewing the screencast for the General Fund Expenditure spreadsheet, work together to get the salary line items transferred. Begin filling out the discretionary line items. Submit your completed classified salary spreadsheet.  
Materials:  
Staff Salary for hypothetical school district classified xls  
Unit 11 Comp absences, Misc Prog and Impact Aid ppt  
General fund expenditure Template xls  
Discussion:  
What services in a school district can be contracted out? What are the pros and cons of contracting out these services?  
Video clips:  
Screen casts:  
Unit 11 classified Salary Spreadsheet
Unit 11 Compensated Absences
Unit 11 Federal Impact Aid

UNIT 12
Retirement and transportation funds
Food Services Fund
Adult Ed Fund
Technology Fund

Readings:
Tasks: Due July 13th @ 10:00AM

Individual: Review the FOOD SERVICES, ADULT ED, TECH PowerPoint and related screencasts.

Team: Review the Transportation PowerPoint and related screencasts. Use the “Unit 12 Transportation for Hypothetical School Districts” spreadsheet to calculate the revenue for your transportation fund. View the screencasts that correspond to the spreadsheet. Submit the spreadsheet. Review the Retirement Fund PowerPoint and related screencasts. Begin developing your retirement fund budget to be submitted with your final budget project. As you develop your general fund spreadsheet, continue to build your retirement fund. It is advisable to build your retirement fund spreadsheet on a separate tab from the general fund spreadsheet so you can link the salary amounts for each line item from the general fund. As you adjust the salary line items in the general fund, it will then update your retirement fund.

Materials:
Unit 12 Transportation for hypothetical school districts. xls
Transportation ppt
Unit 12 FOOD SERVICES, ADULT ED, TECH ppt
Unit 12 Retirement Fund ppt
Unit 12 Sample expenditure Budget with Retirement

Discussion: In Oregon, the transportation and district’s portion of the retirement is paid out of the general fund. In Montana, transportation and retirement are separate funds. Thus, Oregon has significantly fewer funds to deal with. What are the pros and cons of incorporating transportation and retirement into the general fund?

Video clips:
Screen casts:
Unit 12 Transportation 1&2
Unit 12 Transportation ppt
Food service
Adult ed
Tech
Unit 12 The Retirement fund
Unit 12 Retirement fund example

UNIT 13
Bus Depreciation fund
Debt Services fund
Building Reserve Fund
Readings:
Tasks: **Due July 15th @ 10:00 AM**
Individual:
Team:
Materials:
The BUS DEPRECIATION, DEBT SERVICES, and BUILDING RESERVE FUNDS ppt
Discussion:
Video clips:
Screen casts:

UNIT 14
Clearing Funds
Budget Management
Readings:
Tasks: **Due July 17th @ 10:00 AM**
Individual:
Team:
Materials:
Discussion:
Video clips:
Screen casts: