ABSTRACT

DIS bess, 166: Settings of the Elimination of Indiana General Fund Property Tax and Other Local Sources of Revenue on Student Transfer Policies

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DATE: December, 2011

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The primary purpose of this study was to investigate the effects of the elimination of the Indiana public school general fund property tax on student cash transfer school board policy. As a result of the data collected for this study, it includes an analysis for the general fund financial trends of all 292 Indiana public school corporations, as well as trends regarding other data such as; Average Daily Membership (ADM), General Fund (GF) cash balances, and percentage of student cash transfer of total ADM.

The following recommendations are made; (1) Any Indiana public school corporation currently not allowing student cash transfers per board policy should change the policy to begin allowing such transfers, (2) The Indiana Association of Public School Superintendents (IAPSS) should adopt guidelines for ethical behavior regarding student cash transfers, specifically as it pertains to advertising, for member superintendents to follow, (3) Small school corporations, particularly those with an ADM of less than 1,000 students, should begin partnering with other small school corporations to coordinate administrative service and instructional services, and (4) Indiana public school
Corporation superintendents and boards of education should begin working towards a better understanding of how to compete in a school-choice atmosphere.