ED 532: School Finance and Budgeting  
Syllabus  

C5:2013  

COURSE START DATE: July 1, 2013  
ONLINE DATES: July 1 – 5, 2013; July 15 – August 9, 2013  
ON CAMPUS DATES: July 8 – 12, 2013  
COURSE END DATE: August 9, 2013  

COURSE DESCRIPTION  

For more information on this course, including the official course description and any prerequisites, can be found in the GPS Catalog at http://catalog.sjcme.edu/  

COURSE INTRODUCTION  

This course is designed to provide those who properly complete it with a basic knowledge of the issues and practices of school finance. The principal issues that are examined are why education is worthy of funding, who contributes to that funding, and in what proportions, and how the funding is raised in adequate amounts and equitably distributed. Current trends in school finance and what the future holds for education finance will also be examined.  

The practice of school finance, particularly at the local level will also be studied. Topics include some basics of school, and to a lesser extent district or school division funding. Budgeting practices and philosophies, school business operations in general, and principles of accounting and accountability will be reviewed at some length. Application of these principles and practices will be personalized through the written assignments to the state in which the student lives or plans to practice.  

Overlaid on these discussions are the concepts of securing and responsible stewardship of resources for education to provide for maximum educational utility for students and the other publics served by the schools.  

This course is designed to address the following indicators of the Educational Leadership Constituent Council:  

3.1b-c Manage the Organization  
3.3b Manage Resources  
4.3c Mobilize Community Resources  
5.3a Act Ethically  
6.1c Understand the Larger Context
The Educational Leadership Council is a constituency group comprised of the American Association of School Administrators, the Association for Supervision and Curriculum Development, the National Association of Elementary School Principals and the National Association of Secondary School Principals. The purpose of the council is to review university-based educational administration programs that seek NCATE (National Council of for the Accreditation of Teacher Education) accreditation using national standards developed by the National Policy Board for Educational Administration.

COURSE OBJECTIVES

Upon completion of this course, you should be able to do the following:

1. Agencies (LEA’s).
2. Understand and be able to use and explain to lay people the technical language used to discuss education finance issues.
3. Analyze, interpret and present financial data, trends and issues to various publics served by the schools and outline possible actions and their implications.
4. Develop an effective budget planning process that is driven by school and LEA priorities which meet state requirements and involves the staff and community.
5. Understand and apply basic concepts and practices of budget administration and accounting and reporting.

COURSE FORMAT

This is an accelerated five week online course with an additional week in the classroom, providing the opportunity to continue the online dialogue in a group setting. You will acquire the skills outlined in the course objectives through the following:

- Readings from the textbook and required readings, which may include case studies.
- Lecture notes
- Active dialogue with your instructor and fellow learners via the course bulletin board
- Active dialogue and discussion in person with your instructor and classmates.
- **Class Participation:** You are expected to participate in the online dialogue at minimum three times per week per discussion question, preferably on non-consecutive days.
COURSE GUIDELINES

This is a graduate level course and I hope that students are excited to come to class and learn new ideas and share them with their fellow classmates. It is necessary for students to be present for every session and to participate in the discussions, and presentations. In the unlikely event that absence or only partial attendance is possible on a particular day students are asked to make arrangements with me as soon as possible. Late assignments require similar communication and should be kept to a minimum. All of this discussion really assumes that class participants are professionals and will do professional quality work and show professional courtesies to each other and to me. Few "rules" beyond that are required.

REQUIRED TEXT(s)


Optional resources will be posted on your ANGEL course site.

OPTIONAL MATERIALS

Any short summary of accounting practices. Examples include:


Each student will also be required to obtain school finance materials and documents pertaining to their state of preference. Please bring these with you to the on-campus session. These can usually be borrowed from the local school district or obtained from
the state department of education. These include:

- District annual financial reports
- District budgets
- State School Finance Handbook or Statute Books
- The state school boards association in most states will have summary materials that may assist in meeting this requirement.

REQUIRED INTERNET SITES & INTERNET RESOURCES
The following sites will useful in obtaining supplementary information for the course.

- [http://www.nces.ed.gov](http://www.nces.ed.gov) – National Center for Educational Statistics Website. This is a good source of comparative financial information from throughout the United States. It also contains Handbook II Revision 2 of School Accounting for Local and State School Districts.


- [http://www.maine.gov/education/data/schfindata.htm](http://www.maine.gov/education/data/schfindata.htm) -- This is the school finance data page for Maine public schools. It includes links to their finance handbook and data about finance in Maine. Nearly every state has a similar page and can be accessed through the main state government web page.

- [www.law.cornell.edu](http://www.law.cornell.edu) -- Legal Information Institute of the Cornell University Law School. Contains access to state constitutions, statutes and Supreme Court decisions, as well as similar federal court information.

- [http://www.findlaw.com](http://www.findlaw.com) -- Legal information from national data bases.

- [http://www.fastexas.org/study/exec/spending.php](http://www.fastexas.org/study/exec/spending.php) – This is a page on the Texas Education Agency website that contains some examples of school district annual reports.

- [www.nces.ed.gov/pubs2004/h2r2](http://www.nces.ed.gov/pubs2004/h2r2) -- This is the main link to Handbook II Revision 2. It is highly recommended that you read this handbook for a clear understanding of common budgeting and accounting procedure nationwide.

- [www.gfoa.org/downloads/schooldistrictguidelines.pdf](http://www.gfoa.org/downloads/schooldistrictguidelines.pdf) -- This is the Government Finance Officers Association link to evaluation of annual financial reports. The entire website has a treasure trove of governmental finance, news and information
WRITTEN ASSIGNMENTS

In general the written assignments are to be submitted as papers or presentations, although alternative formats will be considered. Papers based on research are to be written in the same style as would be submitted to any graduate course with any accepted format (e.g. APA). Other papers and presentation (e.g. PowerPoint) may be written as if they are being presented as background and recommendations to an administrative team or school governing board.

Week 1:

Do one of the following:

1. Obtain and review the annual financial reports of a school district for the past five years, and write a paper analyzing changes in the operating fund over the period and the possible explanations for any changes. Be sure to consider both the sources of revenues and the objects of expenditures. Comment on any equity or adequacy issues you may discover.

2. Obtain the documents that outline your state's school finance plan. Write a paper that details the methods your state uses to ensure adequacy and equity. Comment on how well it accomplishes those goals. Use local data to support your findings.


PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 2 (On campus)

Do one of the following:

1. Select a state and give a short presentation of the main features of its school financing plan. Note: If you plan to do this option, let me know which state you prefer prior to coming to campus so I can assign various states. (Only 2 persons will be allowed to present on Maine.)

2. Research and give a presentation on the history of one of the federal programs. Include the basis of its institution and the history of its federal funding. Note: If you plan
to do this option, let me know which program you prefer prior to coming to campus so I can assign them.

Each of the above presentations should be informal and take no more than 15 minutes plus questions from the class.

**PLEASE NOTE:** All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or [http://www.sjcme.edu/gps/assignments](http://www.sjcme.edu/gps/assignments).

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**Week 3**

Do any two of the following:

1. Evaluate a school district’s CAFR by using the self-evaluation tool found on the ASBO website.

2. Assume that the teachers of an elementary school are responsible for collecting money from students for their class accounts and for lunch tickets. Develop the procedures for handling this money from the point of collection to the transmission to the district's business office.

3. Obtain a school district's audit report and write your response to the management letter as if you were the financial administrator of the district.

**PLEASE NOTE:** All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or [http://www.sjcme.edu/gps/assignments](http://www.sjcme.edu/gps/assignments).

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**Week 4**

Do one of the following:

1. Review the organizational chart of the business operations of a school district and discuss how the chart could be redesigned for improved service.

2. Develop a schematic of a complete district purchasing process.

**PLEASE NOTE:** All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or [http://www.sjcme.edu/gps/assignments](http://www.sjcme.edu/gps/assignments).
Week 5

Review a collective bargaining agreement and describe the clauses in it that are of benefit to the school district and the clauses that are not of benefit. Discuss how you would negotiate changes in at least two of the clauses. Be sure to indicate what you would “trade” with the employees to reach your objective.

PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 6

Submit the final project.

CLASS SCHEDULE

Week 1 - Online
Topic: The context of education finance. Equity and Adequacy
Required Readings: Read Brimley Chapters 1-3

Assignments: Do one of the following:

1. Obtain and review the annual financial reports of a school district for the past five years, and write a paper analyzing changes in the operating fund over the period and the possible explanations for any changes. Be sure to consider both the sources of revenues and the objects of expenditures. Comment on any equity or adequacy issues you may discover.

2. Obtain the documents that outline your state’s school finance plan. Write a paper that details the methods your state uses to ensure adequacy and equity. Comment on how well it accomplishes those goals. Use local data to support your findings.


Week 2 – Day 1 On campus
Topic: Sources of funding; Principles of Taxation
Required Readings: Read Brimley Chapters 4-5

Assignments: See Written Assignments Section above
PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 2 – Day 2 On campus
Topic: State and local role in education finance. A review of various state systems and attempts at equalization
Required Readings: Read Brimley Chapters 6-7

Assignments: Do one of the following:

1. Select a state and give a short presentation of the main features of its school financing plan. Note: If you plan to do this option, let me know which state you prefer prior to coming to campus so I can assign various states. (Only 2 persons will be allowed to present on Maine.)

2. Research and give a presentation on the history of one of the federal programs. Include the basis of its institution and the history of its federal funding. Note: If you plan to do this option, let me know which program you prefer prior to coming to campus so I can assign them.

Each of the above presentations should be informal and take no more than 10 minutes plus questions from the class.

PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 2 – Day 3 On campus
Topic: The federal role in education, its legal rationale and approaches to funding. Court influences; public and non-public schools.
Required Readings: Read Brimley Chapters 8-10

Assignments: Assignments: See Written Assignments Section above

PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 2 – Day 4 On campus
Topic: Budgeting theory and principles
Required Readings: Read Brimley Chapters 11-12
Assignments: See Written Assignments Section above

PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 2 – Day 5 On campus
Topic: Budgeting theory and principles (continued).
Required Readings:

Assignments: See Written Assignments Section above

PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 3 – Online
Topic: Accounting and Auditing
Required Readings: Read Brimley Chapter 13

Assignments:
1. Evaluate a school district's CAFR by using the self-evaluation tool found on the ASBO website.
2. Assume that the teachers of an elementary school are responsible for collecting money from students for their class accounts and for lunch tickets. Develop the procedures for handling this money from the point of collection to the transmission to the district's business office.
3. Obtain a school district's audit report and write your response to the management letter as if you were the financial administrator of the district.

PLEASE NOTE: All graded assignments for this Week should be grouped together and submitted using the Assignment Submission form accessed from your course homepage or http://www.sjcme.edu/gps/assignments.

Week 4 – Online
Topic: School business operations: Purchasing, risk management and safety
Required Readings: Read Brimley Chapter 14

Assignments: Do one of the following:
1. Review the organizational chart of the business operations of a school district and discuss how the chart could be redesigned for improved service.

2. Develop a schematic of a complete district purchasing process.

**Week 5 – Online**

Topic: School business operations: Human resources, employee relations and bargaining

Required Readings: Read Brimley Chapter 15

Assignments: Review a collective bargaining agreement and describe the clauses in it that are of benefit to the school district and the clauses that are not of benefit. Discuss how you would negotiate changes in at least two of the clauses. Be sure to indicate what you would “trade” with the employees to reach your objective.

**Week 6 – Online**

Topic: The future of school finance. Final Project

Required Readings: Read Brimley Chapter 16

Assignments: FINAL PROJECT:

Develop expertise in an area of school finance or school business operations. Select a topic related to funding of public education and prepare a report or presentation on what is learned. Wide latitude in the selection of topic is permitted, but the topic must be approved by the instructor prior to beginning the project. Sample topics include, but are not limited to:

- Performance based staff compensation
- International education finance
- Finance litigation issues
- Individual business operations issue (e.g. developing a transportation system)
- Critical issue in finance in your state
- Other ideas will be suggested throughout the course

The project may be presented in a paper, presentation format, such as Power Point, or in a multimedia presentation on tape or DVD. Extra points will be given for original presentation and for tackling a "real world" problem faced by the student or the student's organization. The length of this project should no more than ten pages if a paper is chosen and approximately ten minutes of presentation time if it is presented in a presentation format of some sort. Deviations from this length should be discussed with the instructor if necessary prior to completion of the project.
COURSE POLICIES AND PROCEDURES

Current information regarding College policies affecting your course can be found on the Resources/Policy section of the course homepage. On this page, you will find vital information, including the following:

- Current Student Handbook, outlining course-specific policies
- Access to support resources, including advising and online tutorial services
- Student Success Guides

SUBMITTING ASSIGNMENTS

Assignments should be submitted via the Assignment Submission Form on your ANGEL course site.

EVALUATION

- Class Participation .............................................................. 30%
- Written Assignments ........................................................... 40%
- Final Project ........................................................................ 30%

PLEASE NOTE: If life gets in the way of your online classroom responsibilities, you must notify your instructor as soon as you aware that events may occur that may inhibit you from participating at the required level.
### Assessment Rubric for: ED 532 School Finance and Budgeting

*Gary Rosenthal, Professor; St. Joseph’s College of Maine*

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Excellent 5</th>
<th>Good 4</th>
<th>Fair 3</th>
<th>Poor 2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Organization</strong></td>
<td>Presentation is clear and logical. Reader can easily follow line of reasoning. Logical connection of points.</td>
<td>Presentation is generally clear. Sentence flow is generally smooth. A few minor points confusing or not clearly connected.</td>
<td>Reader can follow presentation with effort. Organization not well thought out. Points are not clearly made.</td>
<td>Presentation is very confused and unclear. Reader cannot follow it or deduce the main points presented.</td>
</tr>
<tr>
<td><strong>Content</strong></td>
<td>Discusses pertinent background information. Clearly explains significance of topic. <em>Results and conclusions are clearly stated.</em> Information is consistently accurate. Strong evidence of research-based content included in the development, and design and implementation</td>
<td>Gives general information about the topic, but some relevant information may be missing, or significance is not clearly explained. <em>Description of results is generally clear.</em> No significant errors made. Good Job of research-based content included in the development, design and implementation</td>
<td>Insufficient information on background, relevance, significance is given. Some information is accurate, but enough errors are made to be distracting. Limited evidence of research-based content included in the development, design, and implementation</td>
<td>Provides little or no information on background and significance. Information is inaccurate or with many errors. <em>Discussion is very difficult to follow.</em> Reader learns little. Unacceptable job of using research-based content in the development, design and implementation</td>
</tr>
<tr>
<td><strong>References</strong></td>
<td>Includes references to methods, related studies, and standards, all complete and in appropriate style in text and reference list. Tables/figures cited appropriately.</td>
<td>Appropriate references are generally present; some may be incomplete or in incorrect style. Most references are appropriately presented.</td>
<td>Few references are given. Style is incorrect and/or incomplete. Many references are incorrect and/or incomplete.</td>
<td>No references provided. Style is incorrect and/or incomplete.</td>
</tr>
<tr>
<td><strong>Mechanics</strong></td>
<td>Writing is free of errors in grammar, punctuation, sentence structure, capitalization, and spelling.</td>
<td>Writing is generally error-free, but some errors in language or grammar may occur. Writing is in passive voice.</td>
<td>Enough errors in style or grammar occur that they become distracting.</td>
<td>Errors are frequent and distracting, so that it is hard to determine meaning.</td>
</tr>
<tr>
<td><strong>Style</strong></td>
<td>Level is appropriate for presentation of results. Flows smoothly. <em>Follows correct format for chosen presentation.</em> Maintains reader’s interest. Flows smoothly. Logical connection of points. Academic tone (no I/we, you). No contractions. All sentences clearly written and cohesive with one another. Subtitles used adequately. Flows smoothly. Logical connection of points.</td>
<td>Level is generally appropriate. Sentence flow is generally smooth and logical. Generally consistent use of chosen format. Few problems with other components of writing style. Minor errors may be present.</td>
<td>Flow is not consistently smooth; appears disjointed. Chosen format not followed consistently. Some problems with other components of style.</td>
<td>Writing style is consistently at an inappropriate level. No logical connection of ideas or flow of sentences. Chosen format not followed. Frequent problems with other components of style.</td>
</tr>
</tbody>
</table>
YOUR INSTRUCTOR

Mr. Gary Rosenthal, a native of northern Virginia, received his Bachelor’s Degree in Political Science and Geography and Master’s Degree in Political Science and School Administration from Virginia Tech in Blacksburg, Virginia. He also has attended the Principal’s Institute at Harvard and is currently working on his Doctorate.

Mr. Rosenthal has been a Principal at all grade levels and has been a leader in reform and school-turnaround programs in public schools in Virginia, Maryland, Delaware, and most recently in Maine. An educational leader for over 20 years, he has served on the Board of Directors of the Harvard Principals’ Center, the Chesapeake Center for the Coalition of Essential Schools and on visiting committees with the Southern, Middle States’ and New England Accreditation Associations. He has also served as a member and President of the Dorchester County, MD Board of Education, and has been an Adjunct Professor of Graduate Education at Trinity University in Washington, DC and at the New England College in Maine. In addition, Mr. Rosenthal has attended School Leadership Institutes at The College of William and Mary and Salisbury State University. Mr. Rosenthal previously served as the Assistant Superintendent and Curriculum Coordinator for the Sheepscot Valley RSU #12 in Maine, and now serves as Superintendent of Schools for AOS #97 – Winthrop/Fayette.

Mr. Rosenthal has been recognized by Harvard University for “Significant Contributions to the Professional Development of America’s School Leaders”. In addition, he received the Comcast Communications 2002-2003 “School Leadership and Student Achievement Award”, and was nominated for the Paul G. Carlson Award, for work with DE Professional Development programs at the school and regional levels.

Mr. Rosenthal is a member of The Academy of Political Science, Phi Delta Kappa, The Association for Supervision and Curriculum Development, The American Association of School Administrators, the MSSA, and The Christian Legal Society.
HOW DO I ACCESS DISABILITIES SERVICES?

Anyone who would like information or needs access to accommodations or services related to disabilities should contact the college’s Accommodations Office. Please contact your Academic Advisor or refer to the Student Handbook for more information.

This course was developed by Saint Joseph’s College of Maine for the exclusive use of students enrolled in the College’s Division of Graduate and Professional Studies.

For more information on this course, including the official course description and any prerequisites, can be found in the GPS Catalog at http://www.sjcme.edu/gpscatalog/

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