

**Vision Statement**

We develop educational leaders who create tomorrow's opportunities.

Mission Statement

Our mission is to prepare competent and committed professionals who will make positive differences for children, young adults, and others in schools.

Department of Educational Leadership

**EDL 635 School Finance
Semester, Year
Standard Syllabus**

General Information

Credit Hours: 3
Instructor:
Office
address:
Office hours:
Phone/Fax:
Email:

Course Description

Fundamental principles and techniques of public school finance; special emphasis on problems of public school finance in Arizona.

Prerequisites: EDL 600

Course Overview

A focus on finance theory and practice; historical developments in school funding; present sources of revenue and methods of allocating funds; current problems in funding schools and financing of education as a social issue will be examined. This course is designed to assist students in understanding the objectives noted in the next section.

Subscription to TaskStream electronic portfolio and enrollment in the appropriate TaskStream "Program". Information about purchasing a TaskStream subscription and enrolling into a TaskStream Program is available in the "Student Resources" section of the portfolio project website: <http://portfolio.coe.nau.edu>. Acquire program self-enrollment codes directly from the Portfolio Project, as they may change each semester. TaskStream is required to turn in Signature Assignment, which must be posted by date due in order to receive credit.

Student Learning Outcomes

At the completion of the course, candidates will be expected to: Meet or exceed ELCC Standard Elements, EDL, COE and University Learning Objectives:

- ELCC 1.1: Candidates understand and can collaboratively develop, articulate, implement, and steward a shared vision of learning for a school.
- ELCC 1.2: Candidates understand and can collect and use data to identify school goals, assess organizational effectiveness, and implement plans to achieve school goals.
- ELCC 3.1: Candidates understand and can monitor and evaluate school management and operational systems.
- ELCC 3.2: Candidates understand and can efficiently use human, fiscal, and technological resources to manage school operations.
- ELCC 3.3: Candidates understand and can promote school-based policies and procedures that protect the welfare and safety of students and staff within the school.
- ELCC 3.4: Candidates understand and can develop district capacity for distributed leadership.
- ELCC 3.5: Candidates will understand and can ensure that district time focuses on supporting high-quality school instruction and student learning.

Students will also meet or exceed the following University (PUE) Learning Outcomes:

- Exhibit openness to diverse cultures, individuals, and to new ideas through inquiry and self-reflection.
- Model professional ethics and sound professional judgment.
- Demonstrate empathy in their relations with faculty, staff and students.
- Demonstrate willing leadership to their profession

Course Structure

Lecture, group participation, Socratic seminar, and individual research and reporting will be used to structure this course.

Textbooks

Required:

Owings, William A., Kaplan, Leslie S. (2006). *American public school finance*. Belmont, California: Thomson Wadsworth, The Thomson Corporation. ISBN: 0-534 64372-8

Odden, Allan, Archibald, Sarah (2001). *Reallocating resources: How to boost student achievement without asking for more*. Thousand Oaks, California: Corwin Press, Inc. a Sage Publications Company. ISBN: 0-7619-7653-1

Recommended:

Stiefel, Leanna, et. al. (2005). *Measuring School Performance and Efficiency:*

Implications for Practice and Research. (AEFA 2005 Yearbook). Larchmont, NY: Eye on Education Inc.

Course Requirements/Evaluation Methods

- 1) Research Work and Presentation: Write a synopsis of 10 articles related to school finance.
Five of the articles will be distributed in class and five related to a specific topic for an oral presentation in class. The topic is to be selected by the student and approved by the instructor. Give an oral report to the class of at least 10 minutes. Synopsis of articles: 10 points. Oral presentation to class: 5 points. THE INSTRUCTOR WILL PROVIDE DIRECTIONS ON HOW TO ACCESS TO THE ARTICLES AND OTHER READING MATERIALS
<http://webct.nau.edu/webct/public/home.pl> You will need your JAN or DANA account for access. **15 points**
- 2) Interview two principals (one elementary, one secondary). The purpose of the interview is to understand the principal's role in budget development, monitoring and supervisory accountability measures. The form of the interview will be developed in class. A brief report will be written and submitted. **15 points**

3. Group Projects:

- a) Collect Annual Financial Reports (AFR) from at least three different districts (1 elementary, 1 high school and 1 unified); compare and contrast the finances of the same and submit a group report. **15 points**
- b) **SIGNATURE ASSIGNMENT.** Develop a budget for an operating unit (most likely a school) using the problem statement provided by your instructor by:
 1. creating a vision statement for your school or operating unit,
 2. developing a program description of how services will be delivered and include numbers of professional and support staff.
 3. identifying all direct and indirect expenditures for your school or operating unit
 4. accompanied by a written explanation/rationale and
 5. develop a budget utilizing the format and numbering system of the Uniform System of Financial Records. **24 points**
- 3) Mid-term and final exams: the examinations will be essay in construction (note: midterm and final exams are required). **15 points each (30 points total)**
- 4) Class preparation, participation and attendance are important: students are expected to have read the material prior to class, participate in discussions and question / answer sessions. NOTE: 1 UNEXCUSED ABSENCE WILL RESULT IN A REDUCTION OF ONE LETTER GRADE, 2 UNEXCUSED TARDIES WILL EQUAL ONE UNEXCUSED ABSENCE. **5 points**

Recap of Points

| | | |
|----------------|---------------------------------|----------|
| | Research and Presentation | 15 |
| | Principals' Interviews | 15 |
| | School Budget | 24 |
| | AFR Analysis | 15 |
| | Midterm Exam | 15 |
| | Final Exam | 15 |
| | <u>Prep & Participation</u> | <u>0</u> |
| <i>Grading</i> | <u>5</u> Total Points | 1 |
| : | 04 | |
| | 94 to 104 | A |
| | 84 to 94 | B |
| | 74 to 84 | C |
| | 64 to 74 | D |
| | 64 and below | F |

Class Schedule

See attached for *tentative SAMPLE* schedule.

References

References will be distributed throughout the course prior to any discussion topic.

Course Policies

- 1) All written material submitted is to be typed in either 10 or 12 font with appropriate page layout and documentation. The preferred style is American Psychological Association (fifth edition). **If you are not going to use this style please discuss this matter with the instructor prior to submitting any written materials.**
- 2) All submitted papers do require cover and reference pages (if appropriate). It must be an original work by the student.
- 3) Plagiarizing, or representing the work of someone else as your own, will result in failing this course.
- 4) Designated class presentations are to be formal and where possible and appropriate supported with handouts for the class and visuals that will enhance understanding or contribute to the overall quality of the presentation.
- 5) If you have questions or need assistance please check with the instructor prior to the class.
- 6) Other materials you will need: School district budget; Annual Financial Reports (AFR Summary Pages); other items as identified throughout the course.
- 7) The professor reserves the right to make both qualitative and quantitative assessments of student performance. Graduate students are expected to produce high quality, professional work in all assignments. No excuses.

Possible topics for research presentations (you are *not* limited to

- this list): Vouchers and school choice
- Charter schools (not just AZ)
- Year around schooling
- Propositions 301 and 202
- Students FIRST
- No Child Left
- Behind Title I
- Highly qualified teachers and professional development
- Special education
- Equity and Adequacy in school finance
- Litigation involved in funding AZ's schools;
- Any other topic related to School Finance

SAMPLE Tentative Schedule (set up on 15 week semester, 8 week term, two units per class)

| Week | | Assignment |
|-------------|--|--|
| Week 1 | Introductions, course overview, review of syllabus and class | <i>Gallop Poll on Education</i> money; it's all about money! |
| Week 2 | Nature of the public schools, Misconceptions about | Owings: chapter 1; construction of Principal |
| Week 3 | Legal framework for financing schools of the | Owings: chapter 3, discussion of research |
| Week 4 | Investment in human | Owings: chapter 4, group work on AFR analysis. |
| Week 5 | capital. Taxation issues. | <i>School Finance Primer:</i> <i>AuH2O</i> Owings: chapter 5, continue |
| Week 6 | Fiscal capacity. | Owings: chapter 6 Work with USFR. |
| Week 7 | Fiscal effort. | Owings: chapter 7 |

AFR analysis is due.

Equity and adequacy.
model. USFR

Owings: chapter 8, review
for midterm. Odden: Chaps
1,2,3

Budgeting: applying policy values.

Owings: chapter 11,
begin work on school

Midterm Exam.

School finance systems.

Owings: chapter 9,
continue Work on

Demographics and school finance.

Owings: chapter 10,
continue work on school
budgets. Odden: 4,5,6

Spending and student achievement.

Owings: chapter 12.

Teacher compensation, traditional and
alternatives. **Research presentations***

Directed readings, bring
your salary schedule on

Critical and emerging issues in school finance

Owings: chapter 13.

School budgets are due.**Research presentations***

***Presentation determined
by lottery Synopsis due at
time of presentation.**

Final Examination

** Principal interview report may be submitted at your convenience so long
as it is received no later than two weeks before the end of the term.

Northern Arizona University - Policy Statements**Safe Environment Policy**

NAU's Safe Working and Learning Environment Policy seeks to prohibit discrimination and promote the safety of all individuals within the university. The goal of this policy is to prevent the occurrence of discrimination on the basis of sex, race, color, age, national origin, religion, sexual orientation, disability, or veteran status and to prevent sexual harassment, sexual assault or retaliation by anyone at this university.

You may obtain a copy of this policy from the college dean's office. If you have concerns about this policy, it is important that you contact the departmental chair, dean's office, the Office of Student Life (523-5181), the academic ombudsperson (523-9368), or NAU's Office of Affirmative Action (523-3312).

Students with Disabilities

If you have a learning and/or physical disability, you are encouraged to make arrangements for class assignments/ exams so your academic performance will not suffer because of the disability or handicap. If you have questions about special provisions for students with disabilities, contact the Counseling and Testing Center (523-2261).

It is your responsibility to register with the Counseling and Testing Center. Application for services should be made at least eight weeks before the start of the semester.

If the Counseling and Testing Center verifies your eligibility for special services, you should consult with your instructor during the first week in the semester so appropriate arrangements can be made. Concerns related to noncompliance with appropriate provisions should be directed to the Disabilities Support Services coordinator in the Counseling and Testing Center.

Institutional Review Board

Any study involving observation of or interaction with human subjects that originates at NAU- including a course project, report, or research paper-must be reviewed and approved by the Institutional Review Board (IRB) for the protection of human subjects in research and research- related activities.

The IRB meets once each month. Proposals must be submitted for review at least fifteen working days before the monthly meeting. You should consult with your course instructor early in the course to ascertain if your project needs to be reviewed by the IRB and/or to secure information or appropriate forms and procedures for the IRB review. Your instructor and department chair or college dean must sign the application for approval by the IRB. The IRB categorizes projects into three levels depending on the nature of the project: exempt from further review, expedited review, or full board review. If the IRB certifies that a project is exempt from further review, you need not resubmit the project for continuing IRB review as long as there are no modifications in the exempted procedures.

A copy of the IRB *Policy and Procedures Manual* is available in each department's administrative office and each college dean's office. If you have questions, contact Carey Conover, Office of Grant and Contract Services, at 523-4889.

Academic Integrity

The university takes an extremely serious view of violations of academic integrity. As members of the academic community, NAU's administration, faculty, staff, and students are dedicated to promoting an atmosphere of honesty and are committed to maintaining the academic integrity essential to the education process. Inherent in this commitment is the belief that academic dishonesty in all forms violates the basic principles of integrity and impedes learning. Students are therefore responsible for conducting themselves in an academically honest manner.

Individual students and faculty members are responsible for identifying instances of academic dishonesty. Faculty members then recommend penalties to the department chair or college dean in keeping with the severity of the violation. The complete policy on academic integrity is in Appendix F of NAU's *Student Handbook*.

Classroom Management Statement

Membership in the academic community places a special obligation on all members to preserve an atmosphere conducive to a safe and positive learning environment. Part of that obligation implies the responsibility to each member of the NAU community to maintain an environment in which the behavior of any individual is not disruptive.

It is the responsibility of each student to behave in a manner which does not interrupt or disrupt the delivery of education by faculty members or receipt of education by students, within or outside the classroom. The determination of whether such interruption or disruption has occurred has to be made by the faculty member to maintain and enforce the standards of behavior acceptable to preserving an atmosphere for teaching and learning in accordance with University regulations and the course syllabus.

At a minimum, students will be warned if their behavior is evaluated by the faculty member as disruptive. Serious disruptions, as determined by the faculty member, may result in immediate removal of the student from the instructional environment. Significant and/or continued violations may result in an administrative withdrawal from the class. Additional responses by the faculty member to disruptive behavior may include a range of actions from discussing the disruptive behavior with the student to referral to the appropriate academic unit and/or the Office of Student Life for administrative review, with a view to implement corrective action up to and include suspension or expulsion.

SIGNATURE ASSIGNMENT

Instructions for Budget
Development For
RLW Elementary
School Prosper, AZ.

You are a newly hired principal. The superintendent has discussed with the board his new plan of site based management and they have voted to support him. As such you are instructed to develop a budget for your school. The superintendent gives you the following information. You are to follow the following procedure:

1. Develop a vision for your school regarding how children are to be educated.
2. Design an educational program that you and the school's staff feel will cater to the educational development of all students.
3. Develop a budget for your school that identifies all expenditures for staff, faculty, support and supplies necessary to run your building and deliver the educational program.

The following is a description of the school and guidelines for developing your budget.

The student population: Pre K 18; K – 73; 1st – 68; 2nd – 74; 3rd – 71; 4th – 62; 5th – 73; 6th – 69; 12% of your overall student population is disabled. 30% are ELL

RESOURCES

The district receives \$4925 per pupil. Of that the superintendent will deduct 15% to cover central office costs and utilities for the district (including your building) therefore you do not need to show these costs in your budget. He says that he will pay for your transportation costs but may need to assess you an additional 2% at the end of the year to balance the transportation fund. You will need to develop a contingency fund for this 2% so that if the superintendent does not charge your budget you have a plan for expenditure as the district has a “use it or lose it” policy. As this is an existing building you do not need to buy furniture for classrooms.

All other expenses for your building operation are to identified in your budget and be itemized and enumerated according to the Uniform System of Financial Records. Think of it this way: if it is not in your budget your do not get it.

You can hire as many teachers as you want but they all are hired at the district's average of \$39,750 per year plus 20 % for benefits. Your salary is a well- publicized \$71,500 plus 20% benefits.

Your custodian is paid \$31,200 per year (\$15.00/hr X 2080 hrs) and is paid time and a half for overtime. He usually gets about 95 hours of overtime per year. His benefits are 25% of his base salary.

Your secretary is paid \$20,800 per year (\$10.00/hr X 2080 hrs) and has been asking for overtime for the work she takes home. She estimates this to be about 108 hours (3 hours per week during the school year) Her benefits are 25% of her base salary. You must decide this in your program description.

The teachers have been asking for a clerical aide (\$7.75/hour + 20% benefits) and a new copy machine which you can lease for \$425 per month for 12 months. You must decide this in your program description. You will have to buy 395 new and replacement text books at an average cost of \$58.00

The teachers have been asking for a new computer in each classroom at a cost of \$1200.00 each. They also want you to establish the building's first computer lab with at least 15 stations. You must decide this in your program description.

In addition they would like a \$400.00 per classroom allowance to help pay for miscellaneous out of pocket expenses and assist with field trips. You must decide this in your program description.

Professional development consultants cost \$600.00 per day with a minimum of 2 days per year. You can have more but not less than 2 days.

Food service costs about \$2.35 per meal and your instructions are that the charges equal the costs. This service may be contracted but still must show in your budget.

You can hire as many aides as you want but they cost \$13,300 plus 25% for benefits. You must detail your areas of expenditures so that the superintendent and board can keep track of how you are handling your building's finances.

The superintendent's last remark to you after your orientation session is " we care that our kids get a good education but we also believe in balancing our budget. If you want to keep your job pay attention to both of these and we'll get along fine. Welcome to Prosper Arizona"

