

**Educational Finance and Resource Management**

**EDLD 7550**

**3 Credit Hours**

**Spring 2016**

**Eufaula Master’s Cohort**

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**Course Description**

This is a master’s level course focused on addressing the financing and budget management of public elementary and secondary education in the United States. This course will prepare school leaders for understanding the fiscal revenues and expenditures of Alabama public schools, using action research and components of a comprehensive, ongoing, planning and budgeting program, and managing school facilities.

**Course Objectives**

Course Objectives are based upon the standards of knowledge (K) and ability (A) (290-3-3-.48)(2)(a) through (2)(h) of the Alabama State Department of Education Instructional Leadership Standards.

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| Knowledge (K) or Ability (A); OBJECTIVE;  Alabama Instructional Leadership Standard | How the objectives will be measured. |
| a. (K) demonstrate the capability of developing and maintaining community partnerships, coalitions, and networks to access materials, money and assistance for the benefit of the school and children (2)(g)1(ii) | Principal Interview; Community Support Project |
| b. (K) understand the historical development of school finance in Alabama including the role of the federal, state and local governments (2)(g)1 | District Project; Community Support Project |
| c. (K) understand Alabama’s funding of public education process to include revenues and expenditures by federal, state and local taxes (2)(g)1 | District Project; Community Support Project |
| d. (K) have thorough knowledge and understanding the states primary sources of education appropriations to include: Alabama’s Educational Trust Fund, Alabama’s Public School Fund (Educational Fund), the Budget and Financial Control Act (2)(g)1(vi) | District Project; Community Support Project |
| e. (K) understand the role of Alabama’s tax structure in funding education to include: income tax, property tax, sales tax, and other additional tax sources such as: franchise, excise, privilege license taxes, amusement tax, tobacco, and gasoline and alcohol tax. (2)(g)1(vi) | District Project; Community Support Project |
| f. (K) understand the specific nature of federal contributions in the areas of school lunch programs, vocational education, underprivileged students, and special education services. (2) (g)1(ii) | District Project; Principal Interview |
| g. (K) develop a working knowledge of the Alabama Foundation Program, student allocation units, Average Daily Membership (ADM), divisor, special education adjustment of divisor, vocational education adjustment of divisor, class size caps, instructional support units, state salary matrix, classroom instructional support (textbooks, library enhancement, classroom materials and supplies, professional development, technology and student transportation) (2)(g)1(vi) | District Project; Community Support Project |
| h. (K) understand basic terms such as: balanced budget (controlled expenditures) procedures, prorationing, deficit spending, earmarked tax revenue mill, millage rates, fiscal year, local, federal, and state tax laws, local property tax referendum for education. (2)(g)1(vi) | Building Level Budget Reduction Project; Community Support Project |
| i. (K) consider the issue of Alabama’s tax capacity versus tax effort and adequate and equitable funding of education (2)(g)1 | Principal Interview |
| j. (K, A) develop school leadership team to apply budget planning, forecasting organizational needs, and evaluating past performance as critical components of Alabama’s funding accountability as it relates to student needs (2)(g)1(iv);(2)(g)2(i);(2)(g)2(ii);(2)(g)1(v);  (2)(g)2(vi);(2)(g)1(vi) | Building Level Budget Reduction Project; Principal Interview |
| k. (A) demonstrate an understanding of the financial accountability of local systems and their schools according to the Alabama Foundation Program to include proposing budgets (2)(g)2(iii-v) | Building Level Budget Reduction Project, Principal Interview |
| l. (A) demonstrate an understanding of the financial accountability of local systems and their schools according the Alabama Foundation Program to include academic well-being of schools and/or their improvement efforts (2)(g)2(iv);(2)(g)2(v) | Building Level Budget Reduction Project; Principal Interview |
| m. (K) exhibit knowledge and understanding of how Alabama school systems spend their revenues with explicit understanding in the areas of instruction, instructional support, plant operation and central administration (2)(g)1(iv) | Building Level Budget Reduction Project |
| n. (K) demonstrate a knowledge of material resource acquisition, maintenance, and management and be able to develop policies related to the use of school facilities and equipment (2)(g)1(i) | Principal Interview |
| o. (K,A) understand personnel issues associated with expenditures and the budget to include salaries and benefits, retirement, health insurance, Social Security, Medicare, unemployment compensation and personal and sick leave (2)(h)1(v); (2)(c)1(iv) | Building Level Budget Reduction Project; Principal Interview |
| p. (K, A) understand the challenges leaders face in developing and administering the budget to processes, procedures and requirements of facility construction, renovation, maintenance, safety, and security (2)(g)1;(2)(g)1(iii) | Principal Interview |
| q. (K) understand the role of the state bond issue in funding education (2)(g)1(vi) | District Project; Community Support Project |
| r. (K) Use an efficient budget planning process that involves staff and community (2)(g)1(v) | Building Level Budget Reduction Project |

**Required Texts**

Sorenson, R. and Goldsmith, L. (2013). *The principal’s guide to school budgeting* (2nd Ed.). Thousand Oaks, CA: Corwin Press.

Alabama Department of Education (2005). *School Finance Training Program.* Retrieved from <http://uasa.ua.edu/school-finance.html>

**Evaluation**

Measurement of student growth will be assessed using five activities for a total of 500 points.

1. Participation in weekly class discussions and activities (100 points)
2. District Project (100 points)
3. Community Support Project (100 points)
4. Principal Interview (100 points)
5. Building Level Budget Reduction Project (100 points)

**Description of Course Activities to be Evaluated**

1. **Participation in class**. You are expected to attend each class session with the required reading completed before class and prepared to discuss the topic of the evening. During class you are expected to be an active contributor to the discussions and activities in a constructive professional manner.

Attending the Leadership Institute is required and considered a class session.  This spring it is April 30, 8:00 – 1:00. Participation points will be deducted if you do not attend this event.

1. **District Project**

Each student will be required to present finance and policy information regarding a school district in Alabama**.**

**Information to gather and questions to answer for presentation:**

**District Demographics**:

* What is the structure of the district office (superintendent, etc.)? *Photos would be great if possible.*
* School board members
  + - Who
    - What do they do?
    - How long have they been school board members?
    - Are they paid?
    - Other valuable information
* Faculty and staff demographics
  + Beginning teacher salary and mean teacher salary
  + Average Percentage of students in the district receiving Free and/or Reduced Lunch (FRL) benefits
  + Minimum and Maximum School Percentages of FRL, which schools, give details of neighborhood

**District Funding:**

* What did the Foundation Program fund in your district? How many units, instructional support units, other current expenses, and classroom support? Show how this was calculated.
* What is the local systems’ 10-mill match amount? Show how this was calculated.
* After subtracting the 10-mill match, what is the state’s share of funding?
* What is the Average Daily Membership (use this and the legislative determined devisor to show how you calculate units)
* Are there any local units?
* How much did the district receive from the Public School fund for capital outlay?
* What was the total Local, State and Federal Revenue?

**Policy Issues:**

* What are the hot topics of the district regarding K-12 education financing and policy?

*Rationale:* As a school leader you will need to collect information and data on your own. Part of this project will teach you where specific information is located in the Department of Education and how to access it. In addition, it is important to know your environment. You may need to explore another district for a new position or to identify districts with similar demographics for your own district’s improvements.

**Presentation Rubric:**

**Engagement (\_\_\_\_/15points)** The presenter made special efforts to ensure the presentation is engaging and informative.

**Professionalism (\_\_\_\_/15points)** The presentation is professional, clear, organized.

**Introduction to the District (\_\_\_\_/15points)** The presentation provides an introduction about the school district that is based on research that was conducted.

**Fiscal description (\_\_\_/40 points)** The discussion of the fiscal data is accurate and through.

**Discussion of District Current Events and Concerns (\_\_\_\_/15 points)** The presentation shares the District’s concerns and current events to give a gist of the district’s complications.

**Total Points: 100**

1. **Community Support Project**

In light of the Alabama Accountability Act (AAA) and the Public Charter School Act, write a two-page brief explaining to your school stakeholders the possible fiscal implications to the public school system caused by AAA and charter schools. I am sure you have noticed during your teaching tenure many members of the public have strong opinions about education and how it should be funded. As the issue of needs based vouchers, tax credits, and charter schools plays out in our state, your role is to advocate for the support of the local school systems. Use persuasive speech and facts to support your role as a public education advocate and the need to consider the implications to the local school due to AAA and charter schools.

**This brief should be no more than two pages.**

*Rationale:* As a school leader you will constantly have to field questions from parents and the community. It is very important to build your communication skills to deliver factual information in a friendly professional manner. Learning to address political and controversial topics will benefit you continually.

**Reaction Rubric:**

**Accuracy & Clarity of Writing (\_\_\_\_/25 points)** The reaction reads smoothly from beginning to end with appropriate transitions between points. The response does not contain grammatical & spelling mistakes. It is clear that the writer proofread!

**Persuasive Speech (\_\_\_\_/25 points)** The author appropriately addresses the community concerns and uses persuasive speech to advocate for public education. \*Watch out about sounding aggressive or superior; choose your words carefully.

**Use of Data (\_\_\_\_/25 points)** The reaction provides a comprehensive and organized overview of the relevant data to support the point the author is attempting to convey. (You can provide an appendix beyond the 2 pages with bullet points...MAKE SURE YOU PROVIDE REFERENCES!!!!!!)

**Organized & Professional Writing (\_\_\_\_/25 points)** The reaction is written in a concise and professional manner. It is evident that the writer organized his/her thoughts prior to writing.

**Total Points: 100**

1. **Principal Interview Paper**

You are required to interview two building principals. One principal must lead a school that has a Free and Reduced Lunch Population about 90% (I can be flexible with this). The other principal must lead a school with a Free and Reduced Lunch Population below 10%. (This too). This is a compare and contrast paper that is composed of synthesizing both interviews.

As a class we will develop the interview questions a few weeks beforehand.

*Rationale:* Experience is important. Asking principals to share their experiences with you will allow you to gain some insight into this position. This will also allow you to see the varying leadership needs based on student populations. In addition, this is a great opportunity for networking and relationship building with individuals that may be able to assist you with a job search in the near future or when you take on a position as a principal.

**Paper Rubric:**

**Accuracy & Clarity of Writing (\_\_\_\_/20 points)** The paper reads smoothly from beginning to end with appropriate transitions between points. The paper does not contain grammatical & spelling mistakes. It is clear that the writer proofread!

**Interview Guidelines and Questions (\_\_\_\_/20points)** The paper appropriately addresses the interview questions developed by the class, full credit of 20 points is demonstrated by the author going beyond the basic interview questions by attempting probing inquiry.

**Review and Summary of the Literature (\_\_\_\_/20 points)** The paper provides a comprehensive and organized overview of the literature that describes the state and district funding concerns beyond what was collected via the formal interviews.

**Organized & Professional Writing (\_\_\_\_/20 points)** The paper is written in a concise and professional, scholarly, and non-conversational manner. It is evident that the writer organized his/her thoughts prior to writing. For example, the author likely outlined the main sections of the paper prior to writing. The writer used topic sentences and organizational statements.

**References (\_\_\_\_/20 points)** The paper uses APA citation form (e.g., quotes are accurately quoted and paraphrased ideas are properly cited).

**Total Points: /100**

1. **Building Level Budget Reduction**

You have read and been taught about the categories in a school building budget. Your district superintendent has informed you over the summer that due to declining enrollment, you will loose one teaching unit and you must cut your budget by 10%. Using a provided budget, fill in your 10% cuts into the excel sheet. In a 15-minute presentation explain in detail which unit you will cut, how the school will absorb that cut and how you chose to implement your reductions. Additionally, address your potential “complainers” and discuss how you will attempt to “rationalize” or “make right” your financial decisions to them. Be realistic and consider “complainers” employed and not employed involved with your school. You will present your budget and rationale on the final day of class.

*Rationale:* You will have to cut a building budget in your career as a principal. This will most likely be a task that you will need to do every year if not more. Knowing how to do this, how to give rationale, and how to “make things right” with your faculty and community is essential to maintaining a successful school with a positive environment for all.

**Budget Reduction Rubric (spreadsheet and presentation):**

**Accuracy & Clarity of Spreadsheet (\_\_\_\_/25 points)** The spreadsheet reads clearly and is easy to understand. 10% of the budget was reduced accurately.

**Rational for Cuts (\_\_\_\_/25 points)** The presentation appropriately addresses the rational for the unit and the categories cut. It is clear that thought was put into this decision. \*Cutting everything 10% just because, is not an appropriate rational.

**Realistic Understanding of Complainers (\_\_\_\_/25 points)** The presentation demonstrates that the individual was practical and realistic about “complainers”. The presentation demonstrates a proactive approach to the fiscal decisions and the consequences following as opposed to a more reactive approach.

**Reaction to Complainers (\_\_\_\_/25 points)** The presentation demonstrates appropriate reactions, rational, and measures to “make right” the fiscal decisions for the individual’s that are concerned. Reaction to complainers must be sensitive and cannot make promises that cannot be kept.

**Total Points: /100**

**Grading Scale**

**A = 400 – 500 points**

**B = 300 – 399 points**

**C = 200 – 299 points**

**D = 100 – 199 points**

**F = 99 points and below**

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|  | **DATE** | **READINGS** |
| Week 1 | Jan 13 | **FACE to FACE**  Topic: Legal Foundations |
| Week 2 | Jan 20 | Topic: Federal Revenue |
| Week 3 | Jan 27 | **FACE to FACE**  Topic: State Revenue |
| Week 4 | Feb. 3 | Topic: Local Revenue |
| Week 5 | Feb 10 | **FACE to FACE**  Topic: Federal Expenditure |
| Week 6 | Feb 17 | CLASS CANCELLED  **Five-Year Forecast and District Project Due** |
| Week 7 | Feb 24 | **FACE to FACE**  Topic: State Expenditure: The Foundation Program |
| Week 8 | Mar 2 | Topic: State Expenditure: The Education Trust Fund  **Principal Interview Paper Due** |
| Week 9 | Mar 8 | **FACE to FACE**  Topic: Local Expenditure Budgeting |
| Week 10 | Mar 16 | Spring Break- NO CLASS |
| Week 11 | Mar 23 | **FACE to FACE**  Topic: Local Expenditure Budgeting |
| Week 12 | Mar 30 | Topic: Local Expenditure Budgeting  **Community Support Project Due** |
| Week 13 | April 6 | **FACE to FACE**  Topic: Local Expenditure Accounting |
| Week 14 | April 13 | Topic**:** Local Expenditure Accounting |
| Week 15 | April 20 | **FACE to FACE**  **Building level Budget Reduction Spreadsheet and Presentation Due** |
|  | April 30 | **Leadership Institute** |

**Class Policy Statements**

Attendance: For EDLD 7550, class attendance and punctuality are expected and required. Students must meet the assignment deadlines described in the syllabus.

Excused absences: Students are granted excused absences (In an asynchronous distance course, absences may translate into submitting late assignment/s to Canvas). Late assignment submission may be excused for the following reasons: illness of the student or serious illness of a member of the student’s immediate family, the death of a member of the student’s immediate family, trips for student organizations sponsored by an academic unit, trips for university classes, trips for participation in intercollegiate athletic events, subpoena for a court appearance, and religious holidays – as detailed in the [Student Policy eHandbook](http://www.auburn.edu/student_info/student_policies/" \t "_blank) ([www.auburn.edu/studentpolicies](http://www.auburn.edu/studentpolicies" \t "_blank)). Students who wish to have an excused absence (or submit late work) for any other reason must contact the instructor in advance of the absence to request permission. The instructor will weigh the merits of the request and render a decision. When feasible, the student must notify the instructor prior to the occurrence of any excused absences, but in no case shall such notification occur more than one week after the absence. Appropriate documentation for all excused absences is required. Please see the [Student Policy eHandbook](http://www.auburn.edu/student_info/student_policies/" \t "_blank) ([www.auburn.edu/studentpolicies](http://www.auburn.edu/studentpolicies" \t "_blank)) for more information on excused absences.

Make-Up Policy: Arrangement to make up a missed major examination/assignment (e.g., hour exams, mid-term exams, major papers) due to properly authorized excused absences must be initiated by the student within one week of the end of the period of the excused absences(s). Except in unusual circumstances, such as the continued absence of the student or the advent of university holidays, a make-up exam will take place within two weeks of the date that the student initiates arrangements for it. Except in extraordinary circumstance, no make-up exams will be arranged during the last three days before the final exam period begins.

Accommodations: Students who need accommodations are asked to electronically submit their approved accommodations through AU Access and to arrange a meeting during office hours the first week of classes, or as soon as possible if accommodations are needed immediately. If you have a conflict with my office hours, an alternate time can be arranged. To set up this meeting, please contact me by e-mail. If you have not established accommodations through the Office of Accessibility, but need accommodations, make an appointment with the Office of Accessibility, 1228 Haley Center, 844-2096 (V/TT

Academic Honesty Policy: All portions of the Auburn University student academic honesty code (Title XII) found in the [Student Policy eHandbook](http://www.auburn.edu/student_info/student_policies/" \t "_blank) ([www.auburn.edu/studentpolicies](http://www.auburn.edu/studentpolicies" \t "_blank)) will apply to university courses. All academic honesty violations or alleged violations of the SGA Code of Laws will be reported to the Office of the Provost, which will then refer the case to the Academic Honesty Committee.

*Please note:*

* *Copying and/or pasting other individuals’ work and then presenting it as your own (intentional or unintentional) is considered plagiarism and is in direct violation of the Honesty Code. Violations of the Honesty Code may result in a zero for the assignment, a failing grade for the course, suspension and/or expulsion from the university.*
* *I expect you to produce original work for this class. You may not submit work for this class that you have previously completed for a different class. If you have any questions, please see me prior to submitting your assignment. You will receive a zero for work that too strongly resembles another course’s work.*

ALL PAPER WRITING Guidelines:

* Writing Center: The Miller Writing Center provides free support on any writing you are doing while at Auburn, whether for a course or not. Trained consultants are available to talk with you as you plan, draft, and revise your writing. Please check the[*Miller Writing Center Web site*](http://wp.auburn.edu/writing/writing-center/)([*www.auburn.edu/writingcenter*](http://wp.auburn.edu/writing/writing-center/)) for locations, hours, and information about scheduling appointments. If you have questions about the Miller Writing Center, please email [*writctr@auburn.edu*](mailto:writctr@auburn.edu)or call 334–844–7475.

1. You should follow the APA style of writing (6th edition).
   * Your paper should be double-spaced with 1” margins.
   * Please use an APA-approved, 12 pt. font (e.g., Times New Roman).
   * Include a title page and list your references separately. Your reference page is

not included in the expected page limits. No abstract is needed.

* + Direct quotations should be followed by a page number.
  + It’s better to over-cite than under-cite.
  + Ask if you have questions.

1. Your writing style and tone should be scholarly.
   * You should not use a conversational tone. Avoid rhetorical questions and trite phrases/colloquialisms.
   * Exhibit grammar and spelling appropriate to graduate-level study.
   * Do *not* overuse quotations.
   * Turn your paper in on time.
   * Do not use Wikipedia as a reference.
   * Plagiarism Tutorials: http://library.camden.rutgers.edu/EducationalModule/Plagiarism/ http://library.acadiau.ca/tutorials/plagiarism/

Professionalism: As faculty, staff and students interact in professional settings, they are expected to demonstrate professional behaviors as defined in the College’s conceptual framework. These professional commitments or dispositions are listed below:

* + Engage in responsible and ethical professional practices
  + Contribute to collaborative learning communities
  + Demonstrate a commitment to diversity
  + Model and nurture intellectual vitality
* Model and nurture intellectual vitality

Additionally, the following skills, applications, and dispositions are considered important for Accomplished Educational Leaders (National Board Core Propositions from the National Board for Professional Teaching Standards). We expect students fulfilling the expectations for the Ed.S. and/or AA Certification in Instructional Leadership to utilize the course learning opportunities to practice the following:

SKILLS

* Accomplished educational leaders continuously cultivate their understanding of leadership and the change process to meet high levels of performance.
* Accomplished educational leaders have a clear vision and inspire and engage stakeholders in developing and realizing the mission.
* Accomplished educational leaders manage and leverage systems and processes to achieve desired results.

APPLICATIONS

* Accomplished educational leaders act with a sense of urgency to foster a cohesive culture of learning.
* Accomplished educational leaders are committed to student and adult learners and to their development.
* Accomplished educational leaders drive, facilitate and monitor the teaching and learning process.

DISPOSITIONS

* Accomplished educational leaders model professional, ethical behavior and expect it from others.
* Accomplished educational leaders ensure equitable learning opportunities and high expectations for all.
* Accomplished educational leaders advocate on behalf of their schools, communities and profession.