

**Educational Finance and Resource Management**

**EDLD 7550/7556**

**3 Credit Hours**

**Summer 2016**

**RHO Cohort**

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**Course Description**

This course focuses on addressing the legal issues, financial and budget management of public elementary and secondary education in the United States. This course will prepare school leaders for understanding the legal and ethical responsibilities of school leaders, 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| r. (K) Use an efficient budget planning process that involves staff and community (2)(g)1(v) | Building Level Budget Reduction Project |
| s. (K, A) understand, appreciate, and model appropriate ethics, value systems, and moral leadership with particular attention paid to issues of diversity(2)(h)l(i)-(iv); (2)(h)3  | Case Scenarios; Case Briefs |
| t. (K) knowledge of federal sources of law such as the U.S. Constitution, Bill of Rights, the Due Process Amendments; federal statutes and case law, and the Alabama Educator Code of Ethics(2)(h)1(i-v)  | Case Scenarios; Case Briefs |
| u. (K, A) understand personnel selection, retention, and dismissal(2)(d)2i;(2)(a)1(v);(2)(c)1(i-iv)  | Case Scenarios; Case Briefs |
| v. (K) analyze student rights under state and federal laws and court decisions(2)(h)1(i, ii, iii, iv, v) | Case Scenarios; Case Briefs |
| w. (K, A) develop and administer policies that provide a safe school environment(2)(g)l(i);(2)(h)3 | Case Scenarios; Case Briefs |
| x. (K, A) demonstrate the ability to advocate for policies and programs that promote equitable learning opportunities for all students(2)(h)1(i);(2)(h)3 | Case Scenarios; Case Briefs |
| y. (K, A) analyze law and educational issues specific to the Alabama K-12 environment(2)(h)1(v);(2)(h)3  | Case Scenarios; Case Briefs |
| z. (K) demonstrate the ability to use technology in reviewing the literature and conducting research concerning ethical and legal subject matter(2)(h)2 | Case Scenarios; Case Briefs |
| aa. (K, A) demonstrate reflective practices expected of administrators concerning discussions of legal issues, cases, personal beliefs, personal and professional ethics(2)(h)1(iv);(2)(h)3 | Case Scenarios; Case Briefs |

**Required Texts**

Alabama Department of Education (2005). *School Finance Training Program.* Retrieved from <http://uasa.ua.edu/uploads/3/0/1/2/30128295/finance_reference_2015_122115.pdf>

Alabama Superintendents Academy (2013). *School Law Training Manual.* Retrieved from <http://uasa.ua.edu/uploads/3/0/1/2/30128295/law_manual_november_2013_122115.pdf>

**Supplemental Text: NOT REQUIRED**
Sorenson, R. and Goldsmith, L. (2013). *The principal’s guide to school budgeting* (2nd Ed.). Thousand Oaks, CA: Corwin Press.

Waggoner, C. (2005). Communicating school finance: What every beginning principal needs to know. New York, NY: iUniverse, Inc.

**Evaluation**

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

1. Case Scenarios (200 points)
2. District Project (100 points)
3. Principal Interview (100 points)
4. Building Level Budget Reduction Project (100 points)

**Description of Course Activities to be Evaluated**

1. **Case Scenarios**.

This assignment consists of a series of 20 case scenarios, which will be distributed in a separate document. Each student is to respond to each scenario with the appropriate response and legal authority. Generally, the legal authority is found in Alabama Legislature’s Code of Alabama 1975 Title 16: Education found[http://alisondb.legislature.state.al.us/alison/codeofalabama/1975/coatoc.htm (Links to an external site.)](http://alisondb.legislature.state.al.us/alison/codeofalabama/1975/coatoc.htm%22%20%5Ct%20%22_blank) or to a Federal law such as FERPA, ADA, ect. Your answers should be brief and to the point (1-page). Each write up should include

1) State your position,

2) Discuss your constitutional/statutory arguments,

3) Discuss which cases or codes or rules of law support your argument, and

4) discuss what policy arguments (non-legal arguments) support your position (consider ethical arguments here too).

These are pass/fail responses. In the unlikely event you do not provide an accurate response, you will have the opportunity to revise up until the last week of class. There will be a place to upload your responses on Canvas and receive feedback. All written work must be stylistically correct and cited using APA style of writing.

*Rationale:* As a school leader, you must be familiar with the statutes guiding your decision-making. Using a scenario-based form of exploration of these statutes will provide the exposure to these legal mandates in a real-life setting.

**Rubric:**

The compilation of scenarios will be pass/fail. They are to be completed before the last week of class in order to have the opportunity for revision. **(200 points)**

1. **District Project**

Each student will research and present finance and policy information regarding a school district in Alabama using the template below**.** The presentation should be in a digital poster such as glogster.

**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. **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 paper 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. Note: You have access to the Miller Writing Center for assistance in all stages of your writing.

*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 & Professionalism 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! 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. The paper uses APA citation form (e.g., quotes are accurately quoted and paraphrased ideas are properly cited, reference page is provided).

**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 (\_\_\_\_/30 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. That means use literature to support and explain what the principals tell you.

**Synthesis of the Interviews (\_\_\_\_/30 points)** From the interview responses and the review of literature, the paper makes comparisons between the schools and the implications of the similarities and differences.

**Total Points: /100**

1. **Building Level Budget Reduction**

You have read and been taught about the categories in a school building budget. You are acting principal in your school and your superintendent contacts you over the summer to inform you the state will cut 10% from the foundation program. So you are asked to go ahead and figure out what 10% of your school foundation program would be and cut that amount using any combination of public, non-public, and units. You will need to get access to your school’s budget, identify the public and non-public funds, create an excel spreadsheet to organize the budget to make sense to you, and show how you will cut the 10%. In a 15-minute presentation explain in detail 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 in your school. You will present your budget and rationale.

*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 (\_\_\_\_/35 points)** The spreadsheet reads clearly and is easy to understand. 10% of the budget was reduced accurately.

**Rational for Cuts (\_\_\_\_/35 points)** The presentation appropriately addresses the rational for the categories cut. It is clear that thought was put into this decision.

**Realistic Anticipation of Complainers (\_\_\_\_/15 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 (\_\_\_\_/15 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**

This calendar outlines important due dates and readings. Note: all weeks will have activities and discussions that are considered participation grades.

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|  | **DATE**  | **READINGS**  |
| Week 1  |  May 20 | **Face to Face Meeting**Topics: Law- Legal Literacy & Finance-Legal FoundationsRead: Law Manual ch 32-36Read Finance Manual ch 1 |
| Week 2  | May 27 | Topic: Law- Tort Liability & Finance- Federal RevenuesRead: Law Manual ch 37Read Finance Manual ch 11 |
| Week 3  | June 3 | Topic: Law- Certification, Contracts and Tenure & Finance- State RevenueRead Law Manual ch 39-42Read Finance Manual ch 2-7 |
| Week 4  | June 10 | **Face to Face Meeting**Topic: Law- Rights and Freedom & Finance- Local RevenueRead Law Manual ch. 43-45 and 47 and 56-57Read Finance Manual ch 8-10**Due: Principal Interview Paper Due by Thursday (16th) by midnight** |
| Week 5  | June 17 | Topic: Law- Discrimination in the Workplace and Student Records & Finance- Federal ExpenditureRead FERPARead Finance Manual modules 11 |
| Week 6 | June 24 | Topic: Law- Church and State & Finance- State Expenditure: The Foundation ProgramRead Law Manual ch 38 and 59Read Finance Manual ch 12-13 |
| Week 7 | July 1 | Topic: Law- Desegregation & Finance- State Expenditures: The Education Trust FundRead Law Manual ch 46-48Read Finance Manual ch 16-18 |
| Week 8 | July 8 | **Face to Face Meeting**Topic: Law- Student Speech and Expression & Finance- Local Expenditure: BudgetingRead Law Manual ch 49-52Read Finance Manual ch 19-21**Due: District Project Poster Presentation** |
| Week 9 | July 15 | Topic: Law- Search and Seizure & Finance- Local Expenditures: AccountingRead Law Manual ch 53-55Read Finance Manual ch 22-26 |
| Week 10 | July 22 | **Face to Face Meeting**Topic: Law- Students with Special Needs & Finance- Local ExpenditureRead Law Manual ch 58Read Finance Manual ch 27-30**DUE: Building level Budget Reduction Spreadsheet and Presentation****DUE: Law Scenarios (22nd for revisions and 29th ultimate)** |

**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/%22%20%5Ct%20%22_blank) ([www.auburn.edu/studentpolicies](http://www.auburn.edu/studentpolicies%22%20%5Ct%20%22_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/%22%20%5Ct%20%22_blank) ([www.auburn.edu/studentpolicies](http://www.auburn.edu/studentpolicies%22%20%5Ct%20%22_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/%22%20%5Ct%20%22_blank) ([www.auburn.edu/studentpolicies](http://www.auburn.edu/studentpolicies%22%20%5Ct%20%22_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:

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.