

Niagara University
College of Education
Department of Educational Leadership and Counseling

A. Course Number and Title

EDU 633 – Public School Finance

B. Number of Credits

Three (3) Credit Hours

C. Course Description

The course is designed to provide the student with an understanding of the role of the local, state and federal government in the financing of public education. Various programs for state aid and equalization will be discussed. Students will receive instruction through class and field experiences in the following competencies: basic accounting procedures, auditing reports and the budget, including budget calendar and the actual steps in building a budget.

D. Method of Teaching

This course is framed within a constructivist perspective that embraces the belief that knowledge is socially constructed. Learning is viewed as a developmental process that is enhanced when students learn to view problems and issues from multiple perspectives, constructing knowledge from their own interpretations of numerous pieces of evidence. Teaching approaches are directed toward open ended inquiry, critical thinking and reflection and social interaction. Instructional methods will include whole class and small group discussion, individual and cooperative activities, presentations by instructors and classmates, internet and library searches, observations of instruction videos, field experiences and research.

E. Philosophical Framework

The philosophical framework of the program includes the following:

Note: Standards and characteristics will be contingent on the topic used for the seminar course.

ELCC STANDARDS	
Candidates who complete the program are educational leaders who promote the success of all students by:	
*	Standard 1: Facilitating the development, articulation, implementation and stewardship of a school or district vision of learning that is shared and supported by the school community.
*	Standard 2: Advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth.
*	Standard 3: Ensuring management of the organization, operations and resources for a safe, efficient, and effective learning environment.
	Standard 4: Collaborating with families and community members, responding to diverse community interests and needs, and mobilizing community resources.
*	Standard 5: Acting with integrity, fairness, and in an ethical manner
*	Standard 6: Understanding, responding to, and influencing the larger political, social, economic, legal, and cultural context.
	Standard 7: The Internship provides significant opportunities for candidates to synthesize and apply the knowledge and skills identified in Standards 1-6 through substantial, sustained, standards-based work in real settings, planned and guided cooperatively by the institution and school district personnel for graduate credit.

NEW YORK STATE ESSENTIAL CHARACTERISTICS OF EFFECTIVE LEADERS	
*	1. Leaders know and understand what it means and what it takes to be a leader
*	2. Leaders have a vision for schools that they constantly share and promote.
*	3. Leaders communicate clearly and effectively.
*	4. Leaders collaborate and cooperate with others.
*	5. Leaders persevere and take the "long view."
	6. Leaders support, develop and nurture staff.
*	7. Leaders hold themselves and others responsible and accountable.
	8. Leaders never stop learning and honing their skills.
*	9. Leaders have the courage to take informed risks.
COLLEGE OF EDUCATION MISSION - ORIENTATIONS	
*	Candidate-Centering Through Constructivist Practice
*	Process-Product Orientation
*	Reflective Practice
EDUCATIONAL LEADERSHIP DEPARTMENT - DISPOSITIONS	
*	1. Professional Commitment and Responsibility
*	2. Professional Relationships
*	3. Critical Thinking and Reflective Practice
	4. Knowledge Creation

F. Course Objective

1. Each candidate will be aware of the economic that drive the funding process for education.
2. Each candidate will be able to identify and list the various court cases dealing with school finance and discuss the ramifications for present and future issues of school finance.
3. Each candidate should be able to analyze advantages and disadvantages of the various types of taxes that are used to finance public education.
4. Each candidate will be able to compute Equalization factors in public school financing to determine "True" value vs. assessed valuation.
5. Each candidate will be able to discuss the changing role of local, state and federal government on issues of school finance.
6. Each candidate will be able to list ways to improve school-community relations dealing with school finance issues.
7. Each candidate will be able to list the differences between regular school budget practices and Planned Programmed Budgeting Systems.
8. Each candidate shall develop a flow chart which would demonstrate steps and a time sequence in building a budget.
9. Each candidate shall develop a financial profile for a school district
10. Each candidate should be able to demonstrate understanding of the coding of a budget
11. Each candidate will be able to analyze a school budget and develop techniques for establishing priorities.
12. Each candidate will be able to list and discuss issues dealing with financing capitol outlays, etc.
13. Each candidate will become acquainted with one basic State aid form.

G. Outline of Course Content

1. Introduction:
 - Course outline
 - Course requirements – projects, papers
 - Survey of personal interests and background of class members
 - Text
 - Work in Central office of a school district
 - Opportunity for review of requirements for Masters and Professional Diploma Program

2. Economics and School Finance:
 - Social progress
 - Education: An Important Industry
 - Resource allocation
 - Economic and non-economic benefits
 - Cost quality relationships in education
 - Cost quality relationships in education
 - Equity vs. equality
 - Why increased costs?
 - Non-public school financial problems
 - Education and accountability

3. Financing Education Equitably
 - Inequalities in financing
 - Equity – an objective
 - Measures of wealth
 - Weighting

4. Theory of Taxation
 - General classification of taxes
 - Progressive and regressive taxes
 - Methods of financing public education
 - Future tax patterns

5. Local-State
 - Decrease in local control
 - Pros and cons of local fiscal control
 - Trends in local taxation practices
 - Measure of local tax-paying ability
 - History of state responsibility
 - The state role and ability

6. Federal – Judiciary
 - Historic role of the federal government
 - Various federal programs
 - Challenges, impact and importance of federal aid
 - Serrano and Rodriguez
 - Pre-Serrano
 - Pre-Serrano alternatives

7. Public funds and non-public schools
 - Law and church-state relations
 - Summary of the controversy

8. Early School Finance Reforms
 - Local district funding
 - State assistance
 - Equalization
 - Foundation programs
 - Court decisions

9. Development of school budget
 - Principles
 - Financial profile of a school district
 - Preparation
 - Budget calendar
 - Flow chart
 - Involvement of staff and public
 - Education goals and objectives
 - Long range plans
 - PPBS
 - Need for improvement
 - Coding of a budget
 - Establishing priorities
 - Utilizing systems approach
 - Explaining a budget to various publics
 - Analysis of methods utilized in explaining budget to public
 - Procedures for financing capital outlay projects
10. Accounting and auditing
 - The school accounting system
 - Accounting practices
 - Cost accounting
 - Encumbrance accounting
 - Auditing
11. State Aid Forms
 - Brief review of several forms
 - Students to select certain forms according to their interests

H. Course Requirements

1. A financial profile for a school district will be developed by each candidate. Such profile is to be completed prior to the time that the budget process is discussed.
2. Each candidate:
 - will submit three (3) critiques relating to school finance and/or school budgeting
OR
 - will select an area relating to finance or school budgeting in an actual school district for 5 clock hours and 2 critiques.
OR
 - 10 clock hours and 1 critique
OR
 - 15 clock hours (see below)
 - If the candidate decides to select an area for intensive study in a school district, the following steps should be followed:
 - Arrange such a program with an administrator of the district
 - Such time to be spent during planning session or after school hours
 - A brief summary of the plan to be presented to the instructor for approval (duplicate copies)
 - The candidate may select from a variety of business-related subjects for his/her project.
 - A report will be submitted before the close of the semester – signed by the administrator and the candidate.
 - The school district profile will be available when school budgets are being developed.

- Critiques will be reviewed on the following bases:
 - Completeness of the review
 - Depth of individual student analysis of author's positions
 - Insights and depth of students' personal reactions to the author's positions or means of handling the problem.
- The candidate may – in lieu of two critiques develop an in-depth study of a school district. Such analysis to be approved in advance by the instructor and include the following:
 - Mandates that are placed upon districts and are expressed in financial terms in the budget.
 - Constraints, trends, new laws or concerns regarding school finance.
 - Percentage of costs and analysis of policies regarding the allocation of resources (e.g. instructional services, administrative costs, supportive costs, class size, etc.)

I. Projects/Assignments

See above

J. Attendance

Attendance is considered an indication of professional commitment and responsibility. Candidates are expected to attend all classes. Absences are permitted only for illness or serious personal matters. Absences may jeopardize a candidate's course grade. A phone call, email message or note delivered to the instructor is required if you expect to miss a class.

K. Grading

Evaluation of students is based on:

- Class attendance
- Class participation
- Ratings in critiques, projects, or in-depth financial study
- Final project
- Additional assignments or independent study which the student may complete
- Quality of insights, concepts, analysis and problem-solving techniques portrayed by the students.

L. Student Disclosure

Academic Honesty

The integrity of an academic community necessitates the full and correct citation of ideas, methodologies, and research findings. In addition, each student can promote academic honesty by protecting his or her work from inappropriate use. Academic honesty is essential to ensure the validity of the grading system and to maintain a high standard of academic excellence. The principal violations of academic honesty are cheating and plagiarism.

Cheating includes the unauthorized use of certain materials, information, or devices in writing examinations, or in preparing papers or other assignments. Any student who aids another student in such dishonesty is also guilty of cheating. Other possible forms of cheating include submitting the same work in more than one class without permission

Plagiarism is the presentation of ideas, words, and opinions of someone else as one's own work. Paraphrased material, even if rendered in the student's own words, must be attributed to the originator of the thought.

Please refer to the undergraduate catalogue for Niagara University's policy on cheating, plagiarism, procedures and penalties.

Students with Disabilities

Students with documented disabilities who may need accommodations, who have any emergency medical information the instructor should know of or who need special arrangements in the event of an evacuation, should make an appointment with the instructor as early as possible in the semester, preferably no later than the first week of the semester. Students must also register with Diane Stoelting, Coordinator of Specialized Support Services (286-8076, ds@niagara.edu) in order to facilitate the provision of needed accommodations.

Counseling Services and Academic Support

The strains and workload of student life can sometimes feel overwhelming and it is easy to lose perspective when faced with academic, social, and personal demands. The staff of the office of counseling services in the lower level of Seton Hall and the Academic Support staff in the Learning Center in Seton Hall are here to help students manage the stresses of university life. All private consultations are confidential and free of charge. Appointment can be scheduled by calling 286-8536 (Counseling) or 286-8072 (Office of Academic Support).