

# St. John's University

Department of Administrative and Instructional Leadership  
EDU 5761 –School Business Budgeting and Finance

Location: Oakdale

Professor: Hughes

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Office Hours: T/W/TH 1:00pm to 4:00pm

Dates:

Credits: 3

## **COURSE DESCRIPTION**

This course is designed to develop two levels of skills: the necessary skills to plan, build, and implement a school district budget and to examine how school public education is financed nationally and in New York State. Major topics include the language and process of school budgeting, the principles of school finance, and essential elements of fiscal accountability.

## **COURSE OBJECTIVES**

1. Students will demonstrate and articulate a knowledge of the fundamental issues regarding public school budgeting and finance.
2. Students will demonstrate a working knowledge of the budget development and analysis process
3. Students will understand the basic principles and language of budgeting and school finance
4. Students will gain an understanding of the typical role of the school administrator at relates to the building and district budget as well as the community's role in the budgeting process.

## **COURSE OUTLINE**

Session 1

### **Money and Schools**

Introduction and Overview of Issues in Budgeting and Finance  
School Budget Responsibility and Accountability  
Understanding the Balance of Revenues and Expenditures  
Types of School Budgets

Assignment #1:

Complete chapter reading assignment  
Read and evaluate the two Case studies concerning budget matters for a new administrator.  
Complete the questions and analysis for both cases.  
Critique Research Articles  
Obtain a copy of the current budget and budget information that was sent to all residents, including the post card with tax rate information. Obtain the Board of Education calendar for public meetings on the budget. Attend a budget work session in your home district or in the district where you work (if possible). Make sure you get a copy of the agenda and all handouts. Who is at the meeting? Is there a presentation? What aspects of the budget are they discussing? Is there a role for the community? What "issues" are being discussed? Write up the board meeting responding to the above questions and providing a good overview of the process that you observed. The due date will be a function of our class discussion and the dates of the work sessions in your district.

Session 2

### **The Language of Budgeting**

Classifying and categorizing budget expenditures and revenues  
Budget Coding: Fund, Function, Objects of Expenditure  
Understanding the budget Framework  
Critique Research Articles

Assignment #2

Complete chapter reading assignment  
Complete problem sets for budget coding and revenue classifications  
Critique Research Articles  
Optional: Obtain the Board of Education calendar for public meetings on the budget. Attend a budget work session in your home district or in the district where you work (if possible). Make sure you get a copy of the agenda and all handouts. Who is at the meeting? Is there a presentation? What aspects of the budget are they discussing? Is there a role for the community? What "issues" are being discussed? Write up the board meeting responding to the above questions and providing a good overview of the process that you observed. The due date will be a function of our class discussion and the dates of the work sessions in your district.

- Sessions 3 –5      **The Major Components of the Budget: The Case of the Ridge Public Schools**  
Educational Plan - What are the Major Budget Drivers?  
Expenditure Side of the Budget - How much are we going to spend?  
Revenue Side of the Budget - Where do the \$\$\$\$ come from? State Aid!  
Fixed Expenses, Transportation, and Medical Insurance  
Developing Budget Analysis and Synthesis Techniques  
Presentation of the Budget

Assignments 3-5: The next 3 sessions of the course will be devoted to learning the specific tasks and skills involved in planning, analyzing, and presenting a budget to the Board of Education in the Ridge Public Schools. We will look at the budget from a district perspective and follow that process to a specific school building in Ridge called the Lincoln Middle School. We will use actual budgets that were developed and voted upon in a local school district. During the budget sessions, there will be group work and individual analysis. Students will complete a budget worksheet for the Ridge Public Schools and build a final presentation based upon budget priorities, budget drivers and balancers, major budget components, and projected budget expenditure and revenue trends. Students will also examine enrollment projection methodology and teacher salary grid personnel and collective bargaining information relevant to budget projections. Critique Research Articles

- Session 6      **Basic Funding Structures: The School District Almanac**  
Comparative Data for Comparable NYS School Districts  
Examination of Revenues and NYS State Law  
Choosing a Target and Aspiration District for Budget Projections

Assignments: This assignment takes a look at the context for the district budget from a regional and state perspective. Students will examine a set of comparative school district data, called the School District Almanac (Hughes, 2006), and choose one district for financial analysis. The purpose of choosing this “Target” district is to begin to understand how we might develop an initial step on ways to become more efficient and effective with our funds by looking at other school district expenditure plans. Comparisons will be made with a set of comparable school districts and an “Aspiration” district will be chosen as a way of setting a goal for future budgeting based upon the skills gathered in previous assignments. Students will then establish a potential “first step” toward improving their district budget spending plan. Critique Research Articles

- Session 7      **Fiscal Accountability**  
Trends in Major Budget Functions: The Budget “Pulse” (School District Almanac)  
Examining outcomes from expenditures: Does money make a difference?

Assignment: We complete our examination of budgets and finance with a look at accountability. If responsibility is taking action, then accountability is answering for those actions. We will examine the budgets of our Target, Aspiration and comparable districts and ask the essential questions: Have we improved this year? We will examine a data set with financial and student performance data and try to build a report card of whether we have made a difference based on spending and revenue patterns. Just building a budget each year is not enough. We need to ask the essential question of whether we have made a difference.

### **COURSE EXPECTATIONS AND EVALUATION**

You will be asked to complete the preparation, analysis, and research of a school district’s financial accountability plan based upon the previous Action Assignments. The district will be chosen from the database based upon need. A final report to the Board of Education outlining the purpose, objectives, methods, findings and conclusions related to the initial steps of a long-range financial accountability plan completes the culminating project. A more complete detailing of the final project and the procedures to be followed will be discussed in class. Critique Research Articles

### **STUDENT EVALUATION AND GRADES**

The following items constitute the array of items you will need to complete for successfully passing this course.

#### 1) FINAL PRESENTATION:

Each student will complete a financial accountability matrix for a school district, complete with a rationale as to what the initial steps for district FINANCIAL Improvement might be. The culminating project will include preparing a PowerPoint presentation summarizing your findings and accountability plan for district improvement. This project will be due on the last day of class.

**Rubric: To successfully demonstrate the ability to summarize BUDGET data and effectively communicate this information to the public. Course Grade Weight: 20% of course grade**

## 2) CLASS ACTION ASSIGNMENTS:

The class will be assigned Seven (7) Action Assignments during the semester that will allow for a deeper understanding of the concepts and material covered in the text. Each assignment will be accompanied by a set of questions that will give the student a chance to analyze the particular district's situation and a decision matrix that will need to be fully completed for each assignment.

**Rubric: To demonstrate an ability to sift through a large set of budget and financial data and summarize these data by examining themes, patterns and discrepancies. Course Grade Weight: 40%**

## 3) CLASS PRIMARY TEXT READINGS

Each Action Assignment has accompanying text readings. Each student will be responsible for those readings and for posting discussion notes to demonstrate knowledge of the themes, patterns and discrepancies among the texts.

AND

## 5) JOURNAL ARTICLE REVIEW

Each action assignment has one or two (2) accompanying filed articles. Students are responsible for completing these readings, posting relevant discussion notes for the class and completing a one (1) page reflection piece describing implications, reactions, commentary, or critical comments concerning the articles topic.\*\*\*For additional credit, students may offer other research articles that may be of interest to the class.

**Rubric: A knowledge and understanding of literature can help shape future thinking and create strong theoretical frameworks for problem solving and decision-making. Course Grade Weight: 10%**

## 5) PARTICIPATION:

Communication may be a student's greatest learning asset in an on-line course. With this in mind, participation in the discussion board in WebCT is not only necessary but mandatory. The discussion board will be setup in such a way that any student may create a topic for discussion or follow the discussion for each Action Assignment. This environment allows the student to discuss the problem sets, readings, or other issues and concerns that he/she may be having with the course material. The instructor will post topics for discussion that will relate to the material covered during the week and closely monitor each student and the class as a whole.

**Rubric: A major part of education is sharing ideas and learning from others. Course Grade Weight: 30%**

## COURSE READING ASSIGNMENTS

Reading Assignments are contained within each Action Assignment. Each reading requires a short, one-page reflective piece written by the student. Readings and subsequent discussions about these resources amount to 30% of the course grade. Extra credit will be available to students who find and submit new relevant articles or websites, which are germane to the on-line discussion.

## COURSE TEXTS

The course draws primarily from five texts, selected readings, and multiple supporting texts.

### **Primary Texts:**

Hughes, J. (2006). *School District Almanac*, SCOPE and Connolly-Cormack, Publishers. ISBN 1-884280-07-2  
(This book is ALREADY part of your course and is available in the "resources" section of the course in Adobe .pdf format with gratitude to the publishers)

Hartman, William (2002). *School District Budgeting*, Prentice Hall, Englewood Cliffs, NJ ISBN 0-13-792292-2

Sorenson R. and Goldsmith L.(2006). *The Principal's Guide to School Budgeting*, Corwin Press, Thousand Oaks, CA. ISBN 1-4129-2531-2

Thompson, D. and Wood, R. Craig (2005). *Money and Schools*, Eye on Education, Poughkeepsie, NY ISBN1-59667-003-7

Candoli, I. Carl, et al (2002). *School Business Administration*, Allyn and Bacon, Boston, MA.

**Supplementary Texts** (not required, but selected concepts from these sources may be used within the course)

Hughes, J. (1999). *Handbook for Educational Planning*, Connolly-Cormack, Publishers

Kratz, R., et.al. (2001). *A Primer on School Budgeting*, Scarecrow Education, Lanham, Md. ISBN 1-56676-639-7

Odden, A. and Archibald, S. (2001). *Reallocating Resources: How to Boost Student Achievement Without Asking for More*, Corwin Press, Thousand Oaks, CA ISBN 1-7619-7653-1

Reeves, D. (2004). *Accountability for learning: How teachers and school leaders can take charge*. Alexandria, VA: ASCD Publications. ISBN 0-87120-833-4

Preuss, P. (2003). *School leaders guide to root cause analysis: Using data to dissolve problems*. Larchmont, NY: Eye on Education. ISBN 1-930556-53-5

Johnson, R. (2002). *Using data to close the achievement gap*. Thousand Oaks, CA: Corwin Press. ISBN 0-7619-4509-1

## **OTHER RESOURCE TEXTS, MATERIALS AND WEBSITE**

Class participants will also receive permission to access to an accompanying on-line database ([www.schooldistrictalmanac.org](http://www.schooldistrictalmanac.org)) related to the printed version of the School District Almanac authored by the course's professor. Students will be able to download pertinent district Adobe .pdf files associated with school districts in the database, which will provide the data for both individual Action Assignments and the culminating project.

## **COURSE LEARNING RESOURCES**

Each of the 7 Action Assignments in *EDU 5761 School Business Budgeting and Finance* has a task and/or problem to solve. In order to address each task, I have assembled an array of resources that are designed to aid students in the successful completion of each assignment and, at the same time, expand their understanding of the issues and capabilities of data based decision-making. Below are some of the resources I have developed this far.

### 1) Video Introductions and Assignments

Students will have access to individual videos that provide information to the student from me regarding the course and each assignment. These videos are for students to see and hear me about important information about the course as well as for me to provide them with a face to match the course. These videos are built in **Visual Communicator**, a wonderful piece of software that provides a network TV quality to videos.

### 2) Course lectures

There are several course lectures that use **Harvard Graphics** software and in which I narrate the lecture as it linearly moves through the topic. These on-line lectures are built with **Camtasia** software, which allows me to add narration and use the mouse to highlight sections of the lecture. Each is a small video, which can be downloaded and replayed.

### 3) Supplementary training videos

Students have access to a series of videos that teach students about various aspects of **Excel**, which is inherently important for their data analyses tasks. Constructing data matrices, as well as data sorting, filtering, sub-grouping, summary functions (Average, Sum, etc.) and ranking are a few of these important skill-building topics. Again, each is a small video, which can be downloaded and replayed.

### 4) Topical Issue-Driven videos

Students have access to a Peter Senge video which talks about teamwork in the "Learning Organization" and several small videos on "Data Analysis", "Root Causes", "Bridging the Achievement Gap" and "Accountability" which I have gathered for this course. Like other resources, these videos are to be discussed on-line with at least two other students.

### 5) Reading Assignments from Primary Texts

Each assignment has chapter readings from three primary texts (outlined below). Readings must be completed for each assignment and each student must write a one-page review of the content covered and its application to the assignment.

### 6) Research Articles

There are a series (14) of research articles about various aspects of data based analysis, each article matched to the assignment. Students are to read and critique each and discuss the articles with at least two other students on-line. After discussion, each student must post a reflective piece about the article and its significance to their every day administrative work as school leaders. All articles are in .pdf mode and are copyright cleared.

#### 7) School District Almanac Database ([www.schooldistrictalmanac.org](http://www.schooldistrictalmanac.org))

The “Almanac”, as it is now commonly known, is a database for all of New York State school districts, and one I have developed over the past 4 years in FileMaker Pro V.7.0. These data will be of consummate importance for their work The data base has four major areas: Finance, Instruction, Achievement, and Census demographics.

#### 8) Matrix Worksheets

As students learn to examine the database, I have constructed a set of **matrix templates**, which each student must complete before moving to the next assignment. Each matrix represents an array of data that have been “mined” from the Almanac in four major areas: Finance, Instruction, Achievement and Census Demographics. The matrices constructed in each assignment build toward an accountability plan crescendo where students must determine what initial steps a district in need (the Target district) must now take toward reaching its goal (the Aspiration District).

#### 9) Website Links

I have gathered a set of websites that will complement the readings and the Action Activities throughout the course. I will be asking students to expand this initial list with other relevant sites. Below are some of these sites.

[www.schooldistrictalmanac.org](http://www.schooldistrictalmanac.org)

[www.schoolmatters.org](http://www.schoolmatters.org)

<http://www.just4kids.org/jftk/index.cfm?st=US&loc=home>

[http://money.cnn.com/best/bplive/cities\\_table/](http://money.cnn.com/best/bplive/cities_table/)

<http://www.usnews.com/usnews/edu/grad/grhome.htm>

[www.schoolboarddata.org](http://www.schoolboarddata.org)

[www.mprinc.com/pubs/](http://www.mprinc.com/pubs/)

[www.wested.org/csr/d/guidebook/toc.htm](http://www.wested.org/csr/d/guidebook/toc.htm)

<http://www.nber.org/sddb/>

[www.naesp.org](http://www.naesp.org)

[www.ncrel.org/csri/tools/makegood.pdf](http://www.ncrel.org/csri/tools/makegood.pdf)

[www.nwrel.org/csr/dp/tool2.pdf](http://www.nwrel.org/csr/dp/tool2.pdf)

[www.aasa.org/issues\\_and\\_insights/technology/](http://www.aasa.org/issues_and_insights/technology/)

[www.ecs.org/html/project.asp?projectID=26](http://www.ecs.org/html/project.asp?projectID=26)

[www.cse.ucla.edu](http://www.cse.ucla.edu)

[www.nsse.org](http://www.nsse.org)

[www.publicagenda.org](http://www.publicagenda.org)

#### Additional Notes and Resources

All homework will have a due date and is due on the date assigned and will be posted to the calendar in WebCT.

#### HONOR PLEDGE

Each assignment must be the student's own work and is expected to contain the Honor Pledge.

