

Xavier University

## Exhibit

---

Education Syllabi Fall 2019

Education Syllabi 2019

---

2019

## EDAD 566 School Finance

William Shula

shulaw@xavier.edu

Follow this and additional works at: [https://www.exhibit.xavier.edu/education\\_syllabi\\_fall\\_2019](https://www.exhibit.xavier.edu/education_syllabi_fall_2019)

---

### Recommended Citation

Shula, William, "EDAD 566 School Finance" (2019). *Education Syllabi Fall 2019*. 6.  
[https://www.exhibit.xavier.edu/education\\_syllabi\\_fall\\_2019/6](https://www.exhibit.xavier.edu/education_syllabi_fall_2019/6)

This Restricted-Access Syllabus is brought to you for free and open access by the Education Syllabi 2019 at Exhibit. It has been accepted for inclusion in Education Syllabi Fall 2019 by an authorized administrator of Exhibit. For more information, please contact [exhibit@xavier.edu](mailto:exhibit@xavier.edu).

**XAVIER UNIVERSITY**  
**SCHOOL FINANCE SYLLABUS**  
**EDAD 566-Fall 2019**  
**MASTER OF EDUCATION DEGREE PROGRAM**

**Instructor:**

Dr. William Shula  
2533 Thicket Dr  
Bethel, Ohio 45106  
Shulawilliam@gmail.com  
Cell phone 513 739-8672

**Course information:**

- 3 credit hours
- 7:00-9:30 pm in Hailstones
- August, 2019 to December, 2019

**Course Description:**

Current issues, financing American elementary and secondary education, revenue sources and expenditures, Ohio school funding, economic system and cycles, and the economy and its influences.

The course is designed as an introduction to basic knowledge of how public primary and secondary education is financed, with a particular emphasis on Ohio methods, laws, and regulations.

**Topics:**

Topics will include, but not limited to the following:

- Federal historical perspective
- Basic national economic trends and issues that impact school finance and school administrators which include equity, adequacy and efficiency
- Principles of developing and implementing strategic plans through “ systems theory”
- State of Ohio perspective for funding schools
- Revenue sources
  - Federal
  - State
  - Local
- Budget planning-school and district
- Appropriations
- Court decisions and legal issues
- Legislation
- School tax levies and bond issues

- Ohio Foundation formula, SF-3, Evidenced Based “PASS” document, Bridge documents, and SFPR.
- Property assessment and appraisal
- Five -Year forecasts
- Phantom revenue
- Fiscal caution, watch and emergency
- School choice and private/parochial school funding-processes
- Community Schools
- Funding in other states-e.g. Kentucky
- Edchoice Vouchers
- Open Enrollment
- Home Schooling

### **Course objectives and Standards:**

Every school administrator needs a basic understanding of school finance on three levels. School finance from a global perspective is based on the tenants of economic theory. Those in positions that require an understanding of and accountability for public funds need to be familiar with these concepts. Those who work with site-based or program based budgets need to understand the universal applications of accounting and budgeting, as well as, the third level, understanding the nuances of dealing with state funding formulas and local district procedures.

The effective educational leader plans and executes a fiscally responsible budget ensuring that federal, state, and local guidelines are followed to support the focused plan.

The effective educational leader demonstrates and communicates a working knowledge of Ohio Public education laws, rules and requirements, as well as district policies, procedures and agreements, as appropriate.

(Standard 10: school operations 10.3and 10.5)

Students will:

1. Have an understanding of topics listed in the course description.
2. Define school finance.
3. Explain why the study of school finance is important.
4. Trace the history of Ohio education finance using legislative and legal frameworks.
5. Understand funding sources as listed on the SF-3, the PASS document, Bridge document, SFPR.
6. Recognize various types of levy options and conditions under which a specific type of levy may be more advantageous than other types of levies.
7. Know steps of the budget process that precedes issuing a payment beginning with the development of a building and district budget.
8. Analyze Five-Year Forecasts.
9. Discuss controversial issues surrounding school finance, such as choice, state funding, relevant court cases, and Coalition of Equity and Adequacy.

10. Develop a presentation exhibiting in-depth knowledge on a specified topic related to school finance.
11. Research and discuss current school finance issues.
12. Have an understanding of private/parochial school finances and budgeting-processes and decisions that are unique to private and parochial schools.
13. Have a presentation covering a state funding formula.

**Xavier University Attendance Policy:** Attendance at all class meeting of courses for which a student is registered is expected of students as a condition for the granting of academic credit. Lack of reasonable attendance as determined by the professor is reason for the denial of credit for a course and possible failure. It is extremely important that students attend all class sessions to get the full experience. Absenteeism will negatively impact the student's final grade

**Participation, preparation, and attendance for EDAD 566:** Everyone is expected to be prepared for class by completing the assigned reading prior to the class discussion of each specific topic. Furthermore, each student is expected to participate in class discussions, which are based on the readings. Students will be given a participation and attendance grade. It is impossible to participate if you are not in attendance.

Absences must be reported by noon of the day of class via email at shulawilliam@gmail.com or by phone 739-8672. A make up assignment may be required.

**Final grade will be determined as follows:**

Two articles, readings and presentations	10%
Interview of Treasurer	20%
Interview of Principal	20%
Project	30%
Midterm quiz	15%
Attendance and class participation-important!!!	5%

**Grading scale:**

93-100	A
90-92	A-
87-89	B+
83-87	B
80-82	B-
77-79	C +
73-76	C
70-72	C –
67-69	D +
65-66	D
<65	F

**Make up policy:** Missed tests, presentations or other assignments will be rescheduled at a date and time determined by the instructor.

**Cheating and plagiarism:** Cheating and/or plagiarism will result in no credit for the assignment/test and will be reported to the appropriate Xavier University personnel.

**Assignments:**

1. Each week, except for the first class and dates when there are exams or other presentations, class members present a summary of a recent **professional articles /journals** regarding local, state, or national finance issues -(two or three articles presented per week by class members).
  - a. Present a summary no longer than one page (double spaced) with a critique form supplied by the instructor-TYPED (12 font)!! A Copy of the article is also submitted to the instructor on the day of the presentation.
  - b. Have copies for class members of the critique only.
  - c. Give oral 2-3 minute report.
  - d. Two articles to be read from professional journals not Cincinnati Enquirer or local newspapers. The two articles to be presented to the class.
  - e. Students will sign up for the dates for the two articles.
2. **Participate in class discussions and attendance**
3. **Interview School Treasurer DUE**

Issues to be addressed with the treasurer (minimal questions):

- a. Budget and appropriations development process for the district?
  - b. School building budget development-role of administration and treasurer?
  - c. Examples of the District annual reporting or other district public communication?
  - d. What is the school district audits process? Who is involved?
  - e. How does reappraisal impact the district?
  - f. County Budget Committee-who are they and what is their role?
  - g. How was/does SF-3, Evidenced Based PASS form, Bridge Document, SFPR document and the state foundation payment process-impact on the district budget? How does Edchoice vouchers and Community Schools impact the district?
  - h. Revenue cycle-what months are revenues received by the district for all funds? When are funds received from state, federal and local?
  - i. Transportation impact on the district? Cost to transport per pupil?
  - j. Other significant areas that impact the budget (e.g.unfunded mandates, stimulus funds)-percent of budget-state-local-federal?
  - k. Difference between a formula and guarantee district?
  - l. Percentage of budget used for staff salaries and fringes?
  - m. Treasurer role in working with the board and the superintendent?
4. **Interview School Principal DUE**

Topics to be discussed with the Principal (minimal questions):

- a. Responsibilities in the district budget process-what input from principal?

- b. Role of the principal and the building budget process-budget development, purchase orders, activity accounts, etc. How to develop a building budget? Is there a principal's activity account (018)?
  - c. Role of teachers, staff, parents and students in the budget process?
  - d. How do school finance and the state budget impact the principal daily?
  - e. What budgetary functions need to be carried out monthly, weekly, and annually at the building level?
  - f. Role in facility maintenance, development and construction?
  - g. Impact of NCLB, evidenced based budgeting and the testing program on the school budget and time of instruction?
  - h. What district line item accounts is the responsibility of the building principal? What activity accounts is the principal's responsibility?
  - i. How does the principal plan the school finances for the school?
5. Participate in a **group finance project**-an analysis of TWO school districts –high wealth and low wealth. Presentation to the class the last week.
  6. **Mid-term quiz** on class 8

### **Educational Leadership Mission and Human Resource Development-Mission**

#### **This course complies with the Mission of the College and University**

The mission of the Department of Educational Leadership and Human Resource Development is the preparation and training of professionals in education and allied fields.

### **UNIVERSITY POLICIES**

#### **Academic Honesty Policy**

The pursuit of truth demands high standards of personal honesty. Academic and professional life requires a trust based upon integrity of the written and spoken word. Accordingly, violations of certain ethical standards of ethical behavior will not be tolerated at Xavier University. These include theft, cheating, plagiarism, unauthorized assistance copying of computer software, the falsification of results and material submitted in reports or admissions and registration documents, and falsification of any academic record including letters of recommendation. All work submitted for academic evaluation must be the student's own. Certainly, the activities of other scholars will influence all students. However, the direct and unattributed use of another's efforts is prohibited, as is the use of any work untruthfully submitted as one's own.

#### **Copyright Policy**

Copyright laws and fair use policies protect the rights of those who have produced the material. To help familiarize yourself with copyright and fair use policies, the University encourages you to visit the library copyright Web page and download the following for reference purposes: [http://www.xavier.edu/library/copyright policy 2009.pdf](http://www.xavier.edu/library/copyright%20policy%202009.pdf).

## **Student Academic Support**

### **Learning Assistance Center**

Office of Academic Support ([www.xavier.edu/academic-support](http://www.xavier.edu/academic-support)) (OAS) provides support services to facilitate learning. The tutoring services include subject specific tutoring, drop-in sessions, study skills assistance, and Supplemental Instruction (SI). Services are provided in a positive and encouraging environment, which promotes appreciation for diversity and cura personalis. Students in online course can contact the OAS at (513) 745-3280 to set up an appointment. The OAS trains and certifies all employed tutors. Our tutoring program is certified by the College Reading and Learning Association. In addition, tutors are required to meet GPA standards, provide professor recommendations, and participate in regular tutor meetings. The OAS is located on the fifth floor of the Conaton Learning Commons, Suite 514.

### **Accommodations for Students with Disabilities:**

Qualified students with disabilities who will require disability accommodations in this class are encouraged to make their requests to me by sharing their accommodation letters with me at the beginning of the semester. Disability related information is confidential. If you have not previously contacted Disability Services, I encourage you to do so by phone at 513-745-3280, in person on the Fifth Floor of the Conaton Learning Commons, Room 514, or via e-mail to Cassandra Jones at [jonessc20@xavier.edu](mailto:jonessc20@xavier.edu) to coordinate reasonable accommodations as soon as possible as accommodations are not retroactive.

### **Writing Center**

The Writing Center offers free one-on-one tutoring on writing assignments for all Xavier students. Students in an online course can contact the Center at (513) 745-2875 to set up an appointment. Sessions can be conducted in multiple ways, including discussions by phone and by email at [writingcenter@xavier.edu](mailto:writingcenter@xavier.edu). The Writing Center is located in the Conaton Learning Commons room 400. <http://www.xavier.edu/writingcenter/>.

### **Xavier Library**

The University Library provides research support for all Xavier students. Find Books at all our library or in OhioLINK. Check out materials and laptops and find a librarian for research help at the Connection Center – 3<sup>rd</sup> floor Conaton Learning Commons (CLC). Request research help at Ask a Librarian. Use [Search@XU](#) on the Library Home Page or one of our many Databases to start your research. Find tutorials in [XU Tutor](#) for information about using library resources. Visit [Makerspace](#) in McDonald Library for any creative assignments. XU.tutor is available to explain how to use library resources. [Http://www.xavier.edu/library/xu-tutor/index.cfm](http://www.xavier.edu/library/xu-tutor/index.cfm)

**School Finance EDAD 566  
Tentative Agenda  
And  
Readings  
Weekly Schedule**

Class 1 August, 2019

Orientation, introduction, text, equity, adequacy, efficiency  
Decision making model and systems theory

Class 2 August

A National and Ohio Historical Perspective

No class on Labor Day September

Class 3 September

Building budgets (public and parochial) -- guest

Class 4 September

Economic Issues of School Finance

Class 5 September

Local Funding of Ohio's Schools-taxation

Class 6 October

State Funding of Ohio's schools-Foundation Formula

Class 7 October **Principal Interview due**

Facilities and Capital Funding-guest

Class 8 October

Federal Funding and specialized districts and agencies

Class 9 October -Final project given out to teams

Budget Planning and Development and Mid-term Quiz- finance updates, 5 year forecast.

Class 10 October

Appropriation and Accounting procedures. Guest

Class 11 November-The Effective Management of School Funds

**THE TREASURER INTERVIEW IS DUE**

Class 12 November

Guest -Kentucky Funding model and Funding in other states and Legal Issues

Class 13 November  
Legal Issues relating to School Funding

Class 14 November

Class 15 December-Related Issues, School choice and Private School  
Finance – guest

Class 16 December Final Project Presentation or final exam

**TURN OFF RINGERS OF CELL PHONES DURING CLASS !!!!**

### **Required text and Materials:**

Asbury, Damon. (2016), *Making Sense of School Finance*, Ohio School Boards Association.

Maxwell, R. (2013), *Ohio School Finance*, Fifth Edition. Lexis Nexis.

Other readings that will be distributed in class

### **Ohio Department of Education Resources:**

Web site: [www.ode.state.oh.us](http://www.ode.state.oh.us)

SF-3 report, Evidenced Based-PASS, Five-Year Forecast, FY 12 ODE Bridge document, FY 19 ODE SFPR.

Ohio School Foundation Funding Program FY 09, 10, 11, 12, 13, 14,15, 16, 17, 18, 19, 20. The Form SF-3, PASS document, Five Year Forecast, Bridge document, and SFPR

### **Recommended Resources and texts:**

Odden, A.R., (2008). *School Finance: A Policy Perspective*, Fourth Edition. Boston, MA: McGraw-Hill.

King, R. (2003), *School Finance: Achieving High Standards with Equity and Adequacy*, Third Edition. Boston, MA: Allyn and Bacon.

Paush F., Economus, J., Francis M., Driscoll, W.P., and Fleeter, H.B., (2008) *Making Sense out of School Finance*. Columbus:O.S.B.A.

Ohio School Board Association (2010), *Making sense out of School Finance*, Columbus, Ohio: Ohio School Boards Association.

Brimley, V., Verstegen, D., Garfield, R., *Financing Education in a Climate of Change*, Eleventh Edition. Boston, MA. Allyn and Bacon.

Leist, Neil, (2010), *Superintendent Savings Strategies*, Leist and Parish

**FINANCE ARTICLES-Master list**  
**DATES FOR PRESENTATIONS BY CLASS**

August	_____	_____	_____
August	_____	_____	_____
September	_____	_____	_____
September	_____	_____	_____
September	_____	_____	_____
October	_____	_____	_____
October	_____	_____	_____
October	_____	_____	_____
October	_____	_____	_____
October	_____	_____	_____
November	_____	_____	_____
November	_____	_____	_____
November	_____	_____	_____
November	_____	_____	_____
December	_____	_____	_____
December	_____	_____	_____

Sign up for two dates one for two presentations. Please do not sign up for both articles for the same date. Thanks