

**CALIFORNIA STATE UNIVERSITY, NORTHRIDGE**  
**College of Education**  
**Educational Leadership and Policy Studies**

**COURSE OUTLINE**

**ELPS 664 - BUSINESS AND FINANCIAL ASPECTS**  
**OF EDUCATIONAL ADMINISTRATION**

**MICHAEL D. EISNER COLLEGE OF EDUCATION MISSION STATEMENT:**

The Michael D. Eisner College of Education as a professional school uses a developmental approach to promote reflection, critical thinking, and excellence in an inclusive learning community. Its graduates are well educated, highly skilled and caring persons who are lifelong learners prepared to practice in an ever changing, multicultural world. They are committed to promoting achievement of all students as a primary measure of successful educational practice. Graduates assume service and leadership roles in public and private educational, health, and social programs and institutions. The College establishes and maintains productive partnerships with community schools and agencies. The faculty is committed to excellence in teaching, scholarship, service and collaboration with the community and professions. The values for faculty and students that form the foundation of the Conceptual Framework include the following:

1. We value high standards in the acquisition and application of professional knowledge and skills in subject matter, pedagogy, and technology.
2. We value the achievement of students at all levels and promote its accomplishment in accordance with national, state, and institutional standards.
3. We value an inclusive learning community.
4. We value creative, critical and reflective thinking and practice.
5. We value ethical practice by caring professionals.

**CATALOG DESCRIPTION**

Problems and principles of educational finance with emphasis upon the California situation. The formulation and financing of the school budget. Legal provisions concerning school finance and business management. The basis and computation of state and local school support. Standard school business practices. The general aspects of the planning, financing, and construction of school buildings. Business management problems of individual schools.

**ELPS DEPARTMENT MISSION STATEMENT**

Our mission is to prepare and inspire educational leaders to maximize student learning and access, link theory to best practice, support collaborative partnerships, and promote culturally responsive leadership in a diverse environment.

## **PLACE OF COURSE IN THE CURRICULUM**

This course is a requirement for the Master's Degree in Educational Administration and the Preliminary Administrative Services Credential.

## **CALIFORNIA COMMISSION on TEACHER CREDENTIALING (CCTC) STANDARDS for PRELIMINARY ADMINISTRATIVE CREDENTIAL**

Each student should be an educational leader who promotes the success of all students by:

1. facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by the school community;
2. advocating, nurturing, and sustaining a school culture and instructional program conducive to student learning and staff professional growth;
3. ensuring management of the organization, operations, and resources for a safe, efficient, and effective learning environment;
4. collaborating with families and community members, responding to diverse community interests and needs, and mobilizing community resources;
5. modeling a personal code of ethics and developing professional leadership capacity; and
6. understanding, responding to, and influencing the larger political, social, economic, legal, and cultural context.

## **COURSE PERFORMANCE OBJECTIVES AND CONTENT**

Students will accomplish the following:

1. Review the **history** of public school finance to develop an understanding of traditions which bring us to the present system of funding public school education: Federal involvement and function of states; California school finance history, legislation, court cases, student demographics, economic trends, fiscal outlook, equalization issues, taxation, state budgeting process
2. Define the **role and function** of the business office and the chief business official
3. Identify local, state and federal **revenue sources** for the school/district budget and regulations governing these. Become familiar with other funding sources
4. Demonstrate knowledge of various types of **school district funds** in order to make appropriate decisions on resource allocations for identified priorities
5. Become knowledgeable about budget **expenditures**, classifications, object codes in order to understand how to designate resources to enhance student achievement

6. Gain knowledge of school/district budget format, required **reports**, financial reporting forms and **accounting procedures**
7. Devise and understand processes to **develop and monitor** a budget and expenditure plan.
8. Demonstrate ability to relate educational programs to cost factors and sound financial procedures (**program budgeting**)
9. Understand district **audit** requirements and how to ensure that all practices are professional, legal and **ethical**.
10. Become aware of requirements in managing **student body funds**
11. Understand budget considerations for special and categorical programs, in particular the financing of special education and apply these to **principles of equity and equality** in meeting **diverse student** and **community** needs;
12. Develop skill in **school site budgeting**, including using *EXCEL spreadsheets* and tables to build and monitor a budget
13. Gain familiarity with school **facilities planning**, including enrollment projections, bonds and other sources of capital outlay funding
14. Become knowledgeable about the operation of business **support services** such as transportation, maintenance and operation, and the school food services program
15. Analyze business and finance operations in schools, districts and the state in terms of **high standards** of professional practice
16. Apply standards of equity and equality to achieve an **inclusive** community which meets the needs of a **diverse** population of students
17. Understand how **technology** is used for building, monitoring, and implementing budgets and accounting systems.
18. **Reflect** on personal and professional practices in terms of **ethical** decision-making

## TEXTBOOKS

Instructors may choose from the following texts. For use of a textbook other than those listed, instructor must obtain approval from Department Chair.

- Schmieder, J. & Townley, A. (2005) *School Finance: A California Perspective* (Seventh or latest Edition) Dubuque, Iowa: Kendall/Hunt Publ.
- EdSource (2004 or latest edition). *Selected Readings on California School Finance and Resource Cards*. Palo Alto, CA Author
- EdSource (2004 or latest edition) *Resource Cards on California Schools*. Palo Alto, CA. Author

## ADDITIONAL READINGS

See additional bibliography

## COURSE REQUIREMENTS

**Classes will include the following methods and procedures.**

**Performance-based assessments** will be included as part of the grading criteria. Examples: Develop spreadsheets on program budgets, analysis and development of district and school site budgets, lectures, discussion, analysis of current problems from class member experiences, case studies, simulations, analysis of sample budget documents, interviews with school business officials, small group activities, student presentations, use of the computer lab, and field experiences, such as visits to school board meetings, interviews with business and finance administrators.

**A. Requirements:**

1. Demonstrate knowledge and competence in stated objectives
2. Textbook and other readings
3. Participation in class activities and discussions
4. Team projects (optional): Analyze the budget of a selected school district, and make a budget presentation to the class clarifying revenues and expenditures and budget rationale. (Include graphs or other visual presentation methods to clarify the presentation.)
5. Worksheets, quizzes, midterm and final exams
6. Bring in current articles and samples of budgets and other financial documents to share with other class members
7. Case studies, e.g. develop a process for making budget cuts
8. Prepare a budget using EXCEL and demonstrate its use as a tool for monitoring expenditures
9. Individual project (optional): Select an issue or problem in school finance to research on topics such as those listed below. Write a paper and make a presentation to the class as the final term class project.

Suggested topics:

- Voucher Plans
- School Finance Legislation
- Taxation Issues
- Special Education Financing
- Equalization and Equity
- Salary Compensation – types of schedules, impact on budget, salary expectations by employee groups
- Federal aid, federally funded projects
- Categorical vs. general aid
- Collective Bargaining – impact on school budgets
- Use of electronic data processing, technology
- Implications of revenue limits, major variables (ADA, COLA, increased costs, equalization aid)
- Preschool programs
- Role of County Superintendent’s Office
- Role of State Department of Education
- Role of School Boards
- Compensatory education costs
- Pupil transportation costs

- Year-round schools – impact on budget and facilities
- Funds for school construction and reconstruction
- Merit pay
- Environmental issues (e.g. ADA requirements, Hazardous Materials, safety issues)
- Food Services budgets and accounting (e.g. free/reduced lunches)
- State’s share of education costs
- Mandated reports
- Decentralization (site-based budgeting)
- Summer school, adult education
- Private/business grants/donations
- Foundations
- Involving parents and community in budgeting (budget committees)
- Budget reductions/cutting (processes, practices)
- Declining enrollment/increasing enrollment
- Aging school plants and equipment

## **GRADING POLICY**

**Performance-based assessments will be included as part of the grading criteria. Examples:** Students will develop spreadsheets on program budgets; students will analyze school site and district budgets.

- A. Active class participation
- B. Student presentations and written reports
- C. Student participation in discussion, group work, case studies and other learning activities
- D. Worksheets and quizzes
- E. Bringing in sample items and articles from schools/districts
- F. Midterm and final examination
- G. A point value for each class requirement (maximum of 100 for all combined) will be shown in the syllabus, as will the point values for each letter grade, including plus and minus grades

## **GRADE SCALE**

### **Grade Scale:**

A	93-100
A-	90-92
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76

- C- 70-72
- D 60-69
- F Below 60

### **ACADEMIC HONESTY POLICY**

Cheating, plagiarism, submitting another person's material as one's own, or doing work for another person, who will receive academic credit are all impermissible. The California Code of regulations in Section 41301, Title 5 is listed as an offense for which a student may be expelled, suspended, or given a less severe disciplinary action. (See University Catalog 2002-2004, pp523-524).

### **COURSE SCHEDULE (see instructor syllabus)**

<b>Date</b>	<b>Readings/Assignments</b>	<b>Topic/Course Content</b>
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