

**Nova Southeastern University**  
**School Finance**  
**EDL 8431**

**Introduction**

Educational leaders must provide leadership in the debate about fiscal policies for education if American schools are to garner the financial support necessary to accomplish their stated missions. To succeed in offering the needed leadership, policymakers must possess sophisticated knowledge of the field and the capabilities to use this knowledge in shaping economic decisions in the public sector.

Content in this study area will include historical foundations of school finance; changes in policy and practices; major influential court decisions and current legal challenges; federal, state and local funding practices; site-based budgeting; responsibilities of administrators in the funding and finance arena; budgeting cycles and influences; generation, distribution, and accountability issues, and other areas of current interest.

**Required Textbooks and Readings**

Odden, A., & Ficus, L. (2003). *School finance: A policy perspective* (3rd ed.). New York: McGraw-Hill.

Candidates are to read basic finance information regarding this study area by accessing the following link: <http://edl.nova.edu/secure/mats/guidesf.pdf>. These readings are required because their content is critical to developing an understanding of the basic tenets of this study area. It is essential that candidates read and come prepared to discuss the content of these readings. The instructor will elaborate and expand upon these foundational concepts.

**Required Educational Impact Assignment**

Web of Support I - The Administrative Primer, Module 1: Activity & Campus Funds  
Accounting, Gary Williams

**Description**

This study area is devoted to the many financial aspects of the educational environment. A conceptual framework for understanding key concepts of revenue generation and distribution in school districts will be developed, and district and site-based budgeting will be practiced.

**Goals**

1. Development of a framework of knowledge, skills, and dispositions from which school leaders can take an active role in identifying the sources of revenue for the support of public schooling, and the equitable distribution of that revenue.
2. Understand the variable models of budgeting, budgeting processes, and resource reallocation in public schools.

**Objectives**

At the end of this study area, candidates will be able to:

1. Describe how the costs of government activities are distributed.
2. Know the various sources of revenue available for education.
3. Understand the role of taxation and other sources of revenue used to support public schools.
4. Develop strategies for encouraging support for public schools in the United States.
5. Articulate various strategies for the distribution of state financial aid to school districts.
6. Define the major issues associated with contemporary concepts of revenue distribution.
7. Understand litigation impacting current and historical issues in school finance.
8. Demonstrate the development and management of school-based budgets.
9. Demonstrate the ability to employ best budgeting practices.

### **Topics**

1. Philosophical and historical foundations for the financing of public schools (ELCC 6.1.d, 6.1.e, & 6.3.b)\*.
  2. Major sources and uses of tax revenue for the public schools (ELCC 3.3.b).
  3. Distribution of federal and state financial aid to school districts (ELCC 3.1.b, 3.3.b & 6.3.b).
  4. Generating, distributing, and managing resources for special interests (ELCC 3.1.b, 3.1.c, 3.2.c, 3.3.a & 6.3.c).
  5. School finance litigation (ELCC 3.2.c, 3.3.a, 6.1.b & 6.1.e).
  6. Resource distribution formulas within districts (ELCC 3.1.b & 6.1.e).
  7. Management of educational organizations, operations, and resources (ELCC 3.1.a, 3.1.b, 3.1.c, 3.2.a, 3.2.b, 3.2.c, 3.3.a, 3.3.c).
  8. Financial accountability for support of academic goals (ELCC 3.1.b, 3.1.c, 3.3.a & 6.1.e).
  9. The use of financial resources to promote the learning of all students (ELCC 3.1.b, 3.1.c, 3.3.a, 3.3.c & 6.3.b).
  10. Financing educational facilities (ELCC 3.1.b, 6.1.e & 6.3.c).
  11. Providing financial support for school personnel (ELCC 3.1.b, 3.1.c, 3.2.a, 3.2.b, 3.3.a & 6.3.c).
- Stated items represent met elements of ELCC Standards III & VI.

### **Pre-Lecture Assignments**

#### **Reading Assignment :**

- Odden & Picus. Chapters 1-7 and 11 (readings for finance component).

- Hartman, School District Budgeting. Reston, Virginia: ASBO International.
- Odden & Picus. Chapters 8-10 (readings for budgeting component).

These readings are required because their content is critical to developing an understanding of the basic tenets of this study area. It is essential that candidates read and come prepared to discuss the content of these readings. The instructor will elaborate and expand upon these foundational concepts.

### **Written Assignments**

Prior to the first class, and to be handed in on the first day, candidates must access and provide a written response to the case study for the “State of Confusion.” The access link and instructions for this pre-assignment are found at:

<http://edl.nova.edu/secure/mats/guidesfprerd.pdf>

The standard format for all class assignments, whether on paper or online, at the Fischler School of Education and Human Services (FSEHS) will follow the current APA manual with minor adjustments for title pages, chapter pages, and reference list entries. The standard format document contains templates for these pages. Students may download the standard format from the Office of Academic Affairs at <http://www.schoolofed.nova.edu/oaa> (click on “Academic Writing” and select “Standard Format”).

### **Grading**

A new grading policy has been implemented for coursework at NSU and will be followed by all sections of School Finance, School Policy, and School Law effective Fall 2004.

91-100 4.0 A  
 86- 90 3.5 B+  
 80- 85 3.0 B  
 No credit F  
 Incomplete I

### **Incomplete Grades**

Candidates who do not complete all requirements across all sections of this study area will receive a grade of “I” or “F,” whichever is most appropriate.

### **Final Examinations**

Each section of this study area will have a final examination which will be distributed following the lecture or following completion of all assignments if the course is offered online. Candidates will have 10 days following the lecture date to complete and submit their responses to each exam. Instructions for submitting either by U.S. mail or email will be included in the information for the final examination. Failure to submit your response within the 10 day period will result in a grade of “I” on the exam, leading to an “F” in the study area as a whole.

Final examinations are take-home. You may consult readings and lecture notes and/or handouts. Students may either work alone to complete the final examination or they may work in a group consisting of not more than three (3) individuals. Those who choose to work as part of a group may submit one final examination for the entire group but they must provide a statement with the examination that identifies the members of the group and specifies exactly what each member contributed to the group's effort. **FINAL EXAM PAPERS WILL NOT BE RETURNED TO THE STUDENT(S) OR GROUP MEMBERS.**

Candidates must pass each of the final exam questions. If you do not successfully pass one or more of the questions you will be required to rewrite and resubmit the question(s). Candidates will have one rewrite opportunity only. If this rewrite is not successful, candidates will receive a "No Credit" for the course which will necessitate a retake of the entire study area.

### **Plagiarism on Written Assignments or Examinations**

Plagiarism is a serious offense. It is mandatory that you credit other authors and it is expected that all NSU students will acknowledge materials quoted or paraphrased from other authors (including other NSU students) in papers and examinations. Your APA manual will provide instructions on how this is to be done. Ideas or material(s) from another source or person included in a paper or examination for which the source is not cited or acknowledged constitutes plagiarism. Plagiarism will be reported to the Graduate Leadership Studies Program Office and may result in the offending paper or examination being marked NO PASS insuring a NO CREDIT in the study area.

The NSU plagiarism policy requires that all written work submitted to instructors must be the participant's own work. Materials obtained from other sources must be appropriately documented. Failure to do so constitutes plagiarism and may result in the participant's dismissal from the program. Please ensure that you are familiar with the university's policy on plagiarism. This can be found in the Participants' Handbook at <http://edl.nova.edu/secure>.

### ***ADA Policy:***

If you have special needs, please inform your instructor in writing, prior to the beginning of your class. The program wants to ensure the success of every participant, and we shall attempt to accommodate your needs in conformance with the Americans with Disabilities Act. Please refer to the University's ADA policy that can be found in your Participants' Handbook at <http://edl.nova.edu/secure>.