Instructor:

Barbara Eretzian
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Class Location and meeting times:

Thursdays – 4:10 – 6:40
Room 300 Payson-Smith
Portland Campus

Arrangements for Individual appointments with instructor will be made available when necessary.

Description:

This course is designed to provide a working knowledge of sound financial practices involved in the management of a school system. There will be an emphasis on understanding the Maine State School Finance Law and the changes that have occurred due to the implementation of Essential Programs and Services. An historical perspective will be discussed as well as current issues and problems on a statewide basis. Specific emphasis will be given to revenue generation and distribution, State and Federal influences, local tax issues, Discussions will incorporate the politics in selling a budget as well as reducing a budget due to hardship in funding.

Course Materials:

There is no assigned text. Students will be provided with access to articles and other resources that will provide the background necessary to be successful in this class. Students will also be asked to collect news articles that are pertinent to discussions.
Participation and Evaluation:

Students are expected to attend all class sessions unless excused by the instructor. Participation in discussions, completing of reading assignments, successful presentation of a group project and preparation for tests will be required for successful completion of the course. Students will be asked to keep a reflection log after each class session and whenever dealing with finance issues or reading about school finance. This log should be sent to the instructor via e-mail prior to the next class. An accumulation of the reflection log will be used at the end of the class to complete a final reflection. Emphasis throughout the class will be placed on students being able to apply information and knowledge gained to real-world situations. Assessments of progress will be utilized that include both individual and group challenges.

Course Grades will be based upon*

- Attendance, Participation and Reflections
- Test and Assignment Averages
- Final Reflection and Self Assessment of Progress
- Individual Projects

*The weights of each criterion for grading will be 25% unless other arrangements are discussed and determined by the instructor and class members as a whole. A self-reflection will be completed by each student on the final day of class and submitted.

Course Outline:

I. Background
   
   A. School Finance in the United States
   B. School Finance in Maine
   C. Essential Programs and Services

II. Courts and Funding
   
   A. Serrano vs. Priest
   B. Rodriguez vs. San Antonio Independent School District
   C. Litigation Across the Country
   D. MSAD #1, et al, vs. Leo Martin

III. Budget Development
   
   A. Budget Development Process
B. Budget Revenue Sources
C. Local Approval Methods – Municipalities vs. SAD vs. Union
D. Cost Sharing (Districts)
E. The politics of school finance

IV. Budget Management and Control

A. Financial Accounting and Reports
B. Audits
C. Tuition Costs (Private Schools)
D. Oversight and Control

V. Current Issues and Problems

A. School Construction Financing
B. Tax Reform and Changing Political Climate
C. Targeted Funds
D. Special Education and other programs
E. Consolidation - Regional Efforts

VI. Other Issues of Interest and Relevance will be added as appropriate

VII. Academic Support

If you need course adaptations or accommodations because of a disability, please make an appointment with me as soon as possible. If you encounter difficulty with the course or feel you could be performing at a higher level at any point in the semester, consult with me. Please feel free to call me at home or at work with any concerns or questions. Also feel free to use e-mail whenever you need assistance or have questions. (beretjian@auburnschl.edu)