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ABSTRACT

This module on writing a vocational education project/budget is one of a set of eight on administration and supervision and is part of a larger series of thirty-four modules constituting a core curriculum intended for use in the professional preparation of vocational educators in the areas of agricultural, business, home economics, and industrial education. Following the module objective and overview and a bibliography of suggested resource materials (readings) for the entire module, five lessons are presented: (1) terminology in budgeting; (2) educational planning; (3) district revenue resources; (4) preparing a program application; and (5) developing a spending plan. Each lesson contains the objective, overview, a list of suggested learning activities, and a list of suggested resources (readings). Concluding the module is a pre/posttest and an answer key. (The modules have been field tested in various educational settings, including bachelor and masters degree programs, and are considered adaptable to many instructional styles and student entry levels. CE 018 935-937 contain working papers and other materials used in the development of the module series.) (JH)

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Common Core Curriculum  
for Vocational Education

D-2

WRITING A VOCATIONAL EDUCATION  
PROJECT/BUDGET

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Category D:

ADMINISTRATION AND SUPERVISION

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## ABOUT THIS MODULAR CURRICULUM

This module is one of a series of 34 modules intended for use in the professional preparation of vocational educators in the vocational education service areas of agricultural, business, home economics, and industrial education. The curriculum can be adapted to various styles of instruction and to various entry-levels of students.

It is recommended that an instructor planning to use these modules review each category to determine if any modification is needed in the objectives and suggested activities so that they conform with local institutional policies and/or vocational education programs. It is also suggested that resources and activities be identified for the specific entry-level of the student to be served.

The activities listed are suggested. The use of any other activity or reading reference which the instructor believes would help to accomplish the objectives of that lesson is encouraged. The choice of the teacher to use the entire module, either through group reports or individualized assignment, will be related to individual student competency requirements.

Since many modules strongly recommend the use of local administrative personnel and community resources, it is suggested that all site visitations and requests for assistance in the community be coordinated by or cleared through the instructor. The instructor may wish to distribute these tasks among the student group and across the community with the class report system being used to disseminate the information gathered.

These modules have been field tested in various settings. They have been used with students working toward a bachelor's or master's degree and with students seeking the designated subjects credential in California. Some modules were tested through student independent study, others as part of total class assignment, and still others as an alternate activity. Workshop participants examined the materials in terms of content, activities, and resources. The adaptability of this curriculum is one of its strengths.

The materials could not have been completed without the participation and contribution of many individuals. Chief among these persons were the module writers, workshop participants, field-test instructor, and students. Conference presentors and evaluators also contributed to this project. Proceedings of the workshop are available upon request.

If we can provide you with information or help in using this curriculum, please feel free to contact us.

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COMMON CORE CURRICULUM

FOR

VOCATIONAL EDUCATION

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## WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET

### Module Objective

After satisfactory completion of this module, the vocational education student will be able to develop a budget for a vocational project to be incorporated into a district plan for program operation.

### Module Overview

California, in compliance with the Vocational Education Amendments of 1976, identified a process for program development, operation, and reimbursement. This is spelled out in the California Five-Year State Plan for Vocational Education: A Planning Process. An essential component of all projects is funding. Students should have a good basic understanding of budget development and school finance in order that their budget preparation will be adequate to properly operate a fiscally sound project and comply with pertinent legal constraints.

The lessons in this module will help the student preparing to become a vocational educator to gain the necessary understanding to develop a project with a sound and operational budget.

This module has been divided into five lessons:

- (1) Terminology in Budgeting
- (2) Educational Planning
- (3) District Revenue Resources
- (4) Preparing a Program Application
- (5) Developing a Spending Plan

Resource Materials for Completing the Activities in this Module

California State Department of Education. California School Accounting Manual. School Business Administration Publication No. 8, 1976.

Golembiewski, Robert J. Public Budgeting and Finance. Chicago, Illinois: Rand-McNally, 1962.

Koontz, Harold and Cyril O'Donnell. Principles of Management. (3rd ed.). New York: McGraw-Hill, 1964.

Lyden, Faenart J. and Ernest G. Miller (eds.). Planning, Programming, Budgeting, A Systems Approval and Management. Chicago, Illinois: Mackam Publishing Company, 1967.

Sherwood, Frank P. The Management Approach to Budget. Englewood Cliffs, New Jersey: Prentice-Hall, 1960.

State of California. California Five-Year State Plan for Vocational Education: A Planning Process. Sacramento: California State Department of Education, 1977.

State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 3. Education Amendments for 1976, PL 94-482. Sacramento: 1977.

State of California. Instructions for Completing and Submitting Projected Enrollments in Vocational Education Programs/Services. Sacramento: 1977.

State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 2 - Basic Grant. Education Amendments for 1976, PL 94-482. Sacramento: 1977.

State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 5 - Basic Grant. Education Amendments for 1976, PL 94-482. Sacramento: 1977.

State of California. An Abstract: Education Amendments for 1976, Title II, PL 94-482 and PL 95-40. Sacramento: 1977.

Terry, George W. Principles of Management. Homewood, Illinois: Richard D. Irwin, 1964.

U. S. Department of Health, Education, and Welfare. Administration of Occupational Education. A suggested guide, 1970.

U. S. Department of Health, Education, and Welfare. Office of Education. Organization and Operation of a Local Program of Vocational Education.

U. S. Department of Health, Education, and Welfare. Vocational Education and Occupations. Office of Education. Washington, D. C.: U. S. Government Printing Office, 1969.

Vocational Education Act Grants Management. Sacramento: California  
State Department of Education, 1975.

Sample District Plans - Large and Small Districts.



## WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET

### Lesson One: Terminology in Budgeting

#### Objective

Upon satisfactory completion of this lesson, the student will be able to identify and describe the terms commonly used in budgeting.

#### Overview

When a student is preparing to be a budget manager, it is necessary to master the terms which are used in bookkeeping and accounting. These terms are described in many ways and are generic to the accounting process. The review of local and state systems, which are in common use, usually reveals the commonality of terms used in school accounting, even in very dissimilar systems.

#### Suggested Activities

(1) Define the following terms briefly (one phrase or less).

- |                             |                                   |
|-----------------------------|-----------------------------------|
| 1. Abatement of Expenditure | 21. Levy                          |
| 2. Abatement of Revenue     | 22. Lump Sum Appropriation        |
| 3. Appropriation            | 23. Nonrevenue Receipts           |
| 4. Assessed Valuation       | 24. Prior Years' Taxes            |
| 5. Assessment Roll          | 25. Purchase Order                |
| 6. Bond                     | 26. Requisition                   |
| 7. Budget                   | 27. Revenue                       |
| 8. Cash Basis               | 28. Revolving Fund                |
| 9. Contingent Liabilities   | 29. School Year                   |
| 10. Debt Limit              | 30. Serial Bonds                  |
| 11. Debt Service            | 31. Subvention                    |
| 12. Deficit                 | 32. Supply                        |
| 13. Depreciation            | 33. Transfers                     |
| 14. Double Entry            | 34. Unappropriated Budget Surplus |
| 15. Revolving Cash Fund     | 35. Unappropriated Surplus        |
| 16. Encumbrances            | 36. Unencumbered Balance          |
| 17. Equipment               | 37. Voucher                       |
| 18. Fiscal Year             | 38. Warrant                       |
| 19. Income                  | 39. Work Order                    |
| 20. Internal Audit          |                                   |

(2) Briefly describe budget development as a three step process, namely:

- Determine the ground rules
- Identify total costs of program
- Prepare the final budget document

- (3) Visit a local school vocational administrator. Review the local terms and budget account system used. Briefly describe the relation to the state system of terms and account numbers.

Suggested Resources

California State Department of Education. California School Accounting Manual. School Business Administration Publication No. 8, 1976.

Hall, Mary. Developing Proposal Writing Skills, 1971.

Sample district plan.

Upon successful completion of assigned activities, proceed to Lesson 2.

## WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET

Lesson Two: Educational PlanningObjective

Upon satisfactory completion of this lesson, the student will be able to develop a vocational education plan which provides appropriate educational programs in order for enrollees to be properly prepared to enter a career.

Overview

This lesson will provide the student with a working knowledge of the planning process required to meet funding requirements identified in the State Plan for Vocational Education.

The major emphasis of this lesson is on the annual program plan which encompasses the 12 functions of vocational education in the delivery systems. The student must review data in preparation for total fiscal accountability and be able to translate these plans into budgeted categories. He/she must also determine administratively how these appropriations and expenditures may accomplish the defined educational objectives.

Suggested Activities

- (1) Review the Instructions for Completing and Submitting Projected Enrollments in Vocational Programs/Services and Instructions for Preparing and Submitting an Application for Funds under Subpart 2 - Basic Grant, Education Amendments of 1976, Title II of PL 94-482 and PL 95-40. List and describe each of the components of a Subpart 2 application.
- (2) Review Volume II, Article 2.4.4 (2.4.4.1 through 2.4.4.5) in the California Five-Year State Plan for Vocational Education, which identifies program standards. Describe how these standards affect the educational planning of the vocational administrator.
- (3) Vocational education is required to serve the disadvantaged and handicapped student. Describe the current "set asides" for a Subpart 2 program. (Describe how the vocational administrator is to identify and classify the students served.)
- (4) Interview two local directors, one of a large program and one of a small, managing vocational education programs. Report their educational planning process and how it was translated into a budget for

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operation. Supply any sample forms used by the administrator in fact finding, needs assessment, information gathering or other related planning elements.

Suggested Resources

Local District Plan for Vocational Education.

State of California. California Five-Year State Plan for Vocational Education: A Planning Process. Sacramento: California State Department of Education, 1977.

State of California. Instructions for Completing and Submitting Projected Enrollments in Vocational Programs/Services. Sacramento: 1977.

State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 2 - Basic Grant. Education Amendments for 1976, Title II, PL 94-482 and PL 95-40. Sacramento: 1977.

Upon successful completion of assigned activities, proceed to Lesson 3.

## WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET

## Lesson Three: District Revenue Resources

Objective

Upon satisfactory completion of this lesson, the student will be able to list and discuss the several sources of revenue available to the district to support a district plan for vocational education.

Overview

A fund may be described as a sum of money that facilitates the providing of the material and services required in implementing the educational program. The administrator must prepare a spending plan (budget) which takes into consideration the revenue (anticipated income) to meet the educational plan.

The student must be able to identify where the financial resources exist and how to obtain what is required to support the educational plan. He must be able to develop a plan for collecting these resources.

Suggested Activities

- (1) Determine revenue resources available at local, state, and federal levels. List and identify the criteria for funding for each resource.
- (2) Visit two local education agencies which operate vocational programs. Determine the resources used by those agencies<sup>1/</sup> and evaluate them against the income sources available for vocational education and list them in your report.
- (3) Consult a local education agency regarding assessed valuation. What portion of the resources are assigned to vocational education? Compare that local educational agency allocation for vocational education with a larger school district to determine the relative percentage of allocation. Describe which procedure of allocation appears to be the most efficient.

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<sup>1/</sup> Guest speakers representing LEA's from Business division and Vocational administration would be important assets to complete program opportunity for students.

- (4) Visit a local administrator of a vocational education program and determine how vocational program average daily attendance affects vocational revenue.<sup>2/</sup>

Suggested Resources

Baker, Joseph, and Jon S. Peters. School Maintenance and Operation. Danville, Illinois: The Interstate Printers and Publishers, 1963.

California State Department of Education. California School Accounting Manual. School Business Administration Publication No. 8, 1976.

Cohen, Wilbur J. Instructions for Preparing a District Plan for Vocational Education. Secretary, Office of Education, State of California, Sacramento.

Knezevich, Steven J., and John G. Fowlkes. Business Management of Local School Systems. New York: Harper and Brothers, 1960.

U. S. Department of Health, Education, and Welfare. Office of Education. Organization and Operation of a Local Program of Vocational Education. Chapters 6, 7, and 8.

Sample district plan.

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<sup>2/</sup> Guest speakers representing LEA's from Business division and Vocational administration would be important assets to complete program opportunity for students.

Upon successful completion of assigned activities, proceed to Lesson 4.

## WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET

## Lesson Four: Preparing a Program Application

Objective

Upon satisfactory completion of this lesson, the student will be able to complete <sup>3/</sup> an application for funding of a vocational program in compliance with the vocational education amendments, the state plan, and the district plan for vocational education.

Overview

With an understanding of terms, basic budgeting techniques, the available resources, and a program based upon identified criteria for a school district, the administrator must prepare an application for one fiscal year's operation. California uses an entitlement system based on the prior year's enrollment. This means that a program is reimbursed following a claim after the program has been completed and is in its next year of operation. The entitlement for the next year is based upon funds available to the state from federal resources and is distributed among the districts of the state in relation to their vocational education participation.

The vocational education program is a part of the district's entire program. Many districts fund their vocational education program very heavily from local tax resources and rely upon vocational education money to augment a portion of the vocational education program. All persons involved in vocational education need to be apprized of the application for funds.

There are several factors considered in completing an application for funds. They include: (1) the allocation document; (2) the local profile; (3) special request for program maintenance; (4) proposed expenditures schedules; (5) LEA certification; and (6) request for funds--Subpart 2. Further, the application indicates the set-asides for disadvantaged and handicapped.

The interrelationship of the application for funds and the projected enrollments becomes more ascertainable as the administrator works with the process. There is also some consideration given to other project applications which bring in additional money for special projects. Each project application will have its specific criteria for funding and is also dependent upon the filing of a district application.

This module will deal with the regular vocational program and the Subpart 2 application.

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<sup>3/</sup> Substitute evaluate for familiarization mode. 15

### Suggested Activities

- (1) One component of the application for funds is the district plan. Obtain a district plan (visit a local administration or use the one you developed in Lesson 2 of the Module on Fiscal Management of a vocational education program). Identify the relationship of the annual program plan and the application for funds in these two items.
- (2) Obtain the forms for projected enrollments and list the programs of your district (or a sample for your paper). Determine the U.S.O.E. designations for each course listed. List a quantity of students for each course and complete the entire form.
- (3) Secure a copy of forms for an Application for Funds- Subpart 2. (Note: you are required to have a projected enrollment for completing an application.) Prepare and arrange these forms in the proper order for submission as you would an actual application for funding.
- (4) Secure an Application for Funds - Subpart 3. <sup>4/</sup> This will be an alternate way to complete this lesson and will also affect your budget in Lesson 5. Follow the application form directions and submit the subpart you choose as an application addenda to your projected enrollments and Subpart 2 entitlement. Prepare and arrange these forms in the proper order and submit as you would an actual application for funding.

### Suggested Resources

Hall, Mary. Developing Proposal Writing Skills.

State of California. Instructions for Completing and Submitting Projected Enrollments in Vocational Programs/Services. Sacramento: 1977.

State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 3. Educational Amendments for 1976, PL 94-482. Sacramento: 1977.

State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 2 - Basic Grant. Education Amendments for 1976, PL 94-482. Sacramento: 1977.

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- <sup>4/</sup> Recommend a Subpart 3 project as an appropriate project for submission. See application form in state plan.



State of California. Instructions for Preparing and Submitting an Application for Funds under Subpart 5 - Consumer and Homemaking Education. Education Amendments for 1976, PL 94-482. Sacramento: 1977.

Sample district plan.

Upon successful completion of assigned activities, proceed to Lesson 5.

## WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET

## Lesson Five: Developing A Spending Plan

Objective

Upon satisfactory completion of this lesson, the student will be able to prepare a budget request for operating a district vocational education program.

Overview

When an administrator has conducted a needs assessment in his community to determine the population needs of the job market and job performance requirements, he/she enters into program planning. As he/she gathers the components together into operational elements, the required financial support can then be assigned for those elements.

An essential part of any budget is to determine the amount of funds required to meet educational objectives and to determine administratively how the appropriation will be spent by line item within the institution. The administrator has the responsibility of initiating policies for consideration by the governing board.

A systems approach for institutional budgeting may be used. Evaluation and accountability for all funds are responsibilities that can be met by using (PPBS) Planning Programming Budgeting System or (PPBE) Planning Programming Budget Evaluation. Statewide accounting provides for uniform terminology and procedures.

Suggested Activities

- (1) Review the California School Accounting Manual and prepare from a list of terms with definitions one example each to identify how these terms apply to a vocational education program.
- (2) Identify the accounting classification systems used in the county and two of its districts. Identify the systems used and discuss any known constraints which occur if different systems are used. Recommend what would make a better and more efficient operation.
- (3) Review a sample district plan and identify how the resources of the local education agency are provided for vocational education. Describe what factors are used to determine what percentage of the resources will go for each program.<sup>5/</sup> Include a commentary on which items are variable and which are not.

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<sup>5/</sup> Instructor will need to assist here with additional local data and salary information, ratio of expenses per category, etc.

- (4) Given your response to Lesson 4 and the application for funds proposal you made (Subpart 3, etc.), develop, using the sample budget statement, a spending plan for one class of the vocational program. Complete all the required backup forms and translate them to the VEA forms as required. (Note: It would be helpful to you to visit a local vocational education director to consult with for assistance of a practical nature.)<sup>6/</sup>

### Suggested Resources

California State Department of Education. California School Accounting Manual. School Business Administration Publication No. 8. Sacramento: 1976.

Cohen, Wilbur J. Instructions for Preparing a District Plan for Vocational Education. Secretary, Office of Education, State of California, Sacramento.

Lyden, Faenart J., and Ernest G. Miller (eds.). Planning, Programming, Budgeting, A Systems Approval and Management. Chicago, Illinois: Mackam Publishing Company, 1967.

Sample district plan.

Upon completion of the assigned activities in this module, you should be ready to take the Module Posttest. See your instructor for directions and measurement criteria.

<sup>6/</sup> Instructor may need to assist with "fte" information for planning salary. Equipment and supply needs should be developed by student and assigned to budget classification category.



~~WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET~~

MODULE PRE/POSTTEST

Student \_\_\_\_\_

Instructor \_\_\_\_\_

Date \_\_\_\_\_

Student: This pre/posttest is designed to assess your knowledge of writing a vocational education project/budget. Since this module is an individualized and competency-based learning device, you will need to study only those lessons that are presented on the basis of your response to this test.

1. How often is a school district subject to audit of vocational education funding?
  
2. Describe the "regular vocational education program" attributes in keeping with definitions of program standards of the vocational education amendments.
  
3. The vocational education budget is part of a district budget.      T   F
4. The vocational education budget is not affected by local taxes.      T   F
5. The vocational education budget requires approval by the local district Board of Education.      T   F
6. Describe the mandatory set-asides in vocational education funding and how the budget is affected.
  
7. Describe how an application for funds is submitted.

Pre/posttest (continued)

8. Define and identify the following acronyms.

a. PPBS

b. PPBE

c. PERT

9. An encumbrance means that money will be spent in a specific way. T F

10. A budget is a spending plan and, once adopted, limits expenditures until the following fiscal year. T F

11. Describe assessed valuation and how it affects a district's ability to offer programs.

12. Identify each of the following as a: (1) local, (2) state, or (3) federal resource.

\_\_\_\_ ROC

\_\_\_\_ ROP

\_\_\_\_ VEA

\_\_\_\_ SB90

\_\_\_\_ NDEA

\_\_\_\_ Assessed Valuation

\_\_\_\_ Subpart 2

\_\_\_\_ Subpart 5

Return this test to your instructor.

## WRITING A VOCATIONAL EDUCATION PROJECT/BUDGET

ANSWER KEY  
MODULE PRE/POSTTEST

Instructor: Do not reproduce this page in students' booklets. You must retain it for grading and prescriptive purposes. Answers will vary with individuals. A preferred response might be similar to the answer presented.

1. (L4) The school district is subject to an annual audit by state department representatives.
2. (L2) Article 3.4, Identification of Education Programs and Appendix A of Volume III - Program Tables, describes how the program of instruction in vocational education shall be designed: (1) to prepare or retrain youth and adults for gainful employment or for advancement in recognized occupations and in new and emerging occupations; or (2) to prepare individuals for enrollment in advanced vocational training.
3. (L3) True. The vocational education budget is a part of a district budget.
4. (L3) False. The vocational education budget is affected by local taxes.
5. (L4) True. The local board must approve the district (vocational education) budget.
6. (L2) The vocational education amendments prescribe that money shall be set aside for serving the disadvantaged and the handicapped. The current % of minimum of the entitlement is 20% for disadvantaged and 10% for handicapped.
7. (L4) The components include: (1) projected enrollments; (2) application-Subpart 2; (3) application - Subpart 5; (4) other applications which are prepared and submitted in quadruplicate to the appropriate regional office of vocational education serving the district.
8. (L5) PPBS - Planning Programming Budget System, a systems approach to budgeting, usually with multi-year financing.  
PPBE - Planning Programming Budget Evaluation, a process for evaluation of the budget-program relationship.  
PERT - Program Evaluation Research Techniques, a process for evaluating a program through check-point reviews.

## Pre/posttest Answer Key (continued)

9. True. An encumbrance describes how or for what programs money will (L1) be spent. It is no longer an encumbrance when the amount owed or contracted (encumbered) is paid.
10. False. A budget describes or limits proposed expenditures for a given (L1) period or purpose and the proposed means of financing them. A budget may be revised or amended.
11. Assessed valuation is a valuation set upon real estate or other prop- (L1, erty by a governmental unit as a basis for levying taxes. A district 3) with a high assessed valuation will generate enough dollars to offer a wide spectrum of programs.

12. Type of Resource	Local	State	Federal
(L3) ROC	X	X	
ROP	X	X	
VEA			X
SB90		X	
NDEA			X
Assessed Valuation	X		
Subpart 2			X
Subpart 5			X



MODULES -- COMMON CORE CURRICULUM FOR VOCATIONAL EDUCATION

Category A: Introduction to Vocational Education

- A-1 History, Philosophy, and Trends in Vocational Education
- A-2 Scope, Function, and Organization in Vocational Education
- A-3 Vocational Legislation
- A-4 Assessing the Job Market and Employment Trends

Category B: Cooperative Relationship

- B-1 Rationale for Cooperative Relationships
- B-2 Advisory Councils
- B-3 Cooperative and Work Experience Programs

Category C: Vocational Students

- C-1 Promoting Vocational Education and Recruiting Eligible Students for Vocational Education
- C-2 Assessing Students' Personal Characteristics
- C-3 Guidance and Counseling
- C-4 Assisting Students with Special Needs in Vocational Education Program
- C-5 Assessing the Needs of the Disadvantaged Student
- C-6 Developing Student Leadership Qualities in Vocational Education Programs
- C-7 Student Organizations

Category D: Administration and Supervision

- D-1 Fiscal Management of a Vocational Education Program
- D-2 Writing a Vocational Education Project/Budget
- D-3 Record Keeping in Vocational Programs
- D-4 Conference Leadership
- D-5 Selection, Supervision, and Evaluation of Personnel
- D-6 School Law and Its Relationship to Vocational Education
- D-7 Staff Development
- D-8 Implementation of Change

Category E: Curriculum Design in Vocational Education

- E-1 Developing a Curriculum Design in Vocational Education
- E-2 Applying Learning Theory to Vocational Education
- E-3 Instructional Strategies

Category F: Stages and Structure of Curriculum Development

- F-1 Theories in Curriculum Development
- F-2 Building a Curriculum for Vocational Education
- F-3 Applying Curriculum Specifics to Vocational Education
- F-4 Safety

Category G: Evaluation and Research

- G-1 Evaluation Models
- G-2 Evaluation Procedures for Local Programs
- G-3 Introduction to Research Procedures in Vocational Education
- G-4 Research Design in Vocational Education
- G-5 Development of a Research Proposal in Vocational Education