Stephen F. Austin State University  
Department of Secondary Education and Educational Leadership  
AED 547-501 Public School Finance & Resources  
Fall 2019

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Course Time & Location: Online  
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Credits: 3 Graduate credit hours

Prerequisites: Acceptance in the Superintendent program

I. Course Description
AED 547 is a study of the major principles of school finance, budgeting and accounting procedures and financial situations common to local district administration.

Course Rationale:
School finance concerns the distribution and use of money for the purpose of providing educational services and producing student achievement. Superintendents must have a basic understanding of the financing of public schools, including the practical details of national and Texas finance systems, local tax support, Federal resources, preparation and execution of an annual expenditure and revenue budget and general school business and accounting functions. Moreover, successful superintendents must synthesize this knowledge within the context of equity issues, adequacy and productivity issues, including what is known about the linkages among dollars, educational strategies, and student performance.

Course Topics:
The major topics that will be addressed in AED 547 are:
1. Major legislation relating to school finance and current litigation of the Texas school finance system.
2. The history of school finance in Texas.
3. School finance terms and definitions. Adequacy and Equity in School Finance
4. School district budget procedures – including revenue and expenditure estimations. Budgeting
5. TEA Summary of Finance (SOF). Current Finance System
6. Utilization of Summary of Finance templates and data from TEA Financial Resources Online to accurately project revenue.
7. Annual district financial audit. Current Finance System
8. The impact of property taxation and the Comptroller’s Property Tax Division (CPTD) annual property value study on school districts. Taxation
9. Schools FIRST – Financial Integrity Rating System of Texas: Rating systems
10. Functions of the Budget Office in Public Schools
11. Financial forecasting and future of school finance
12. Finance Elections

**AED 547 – Public School Finance and Business Administration**

AED 547 (Public School Finance and Business Administration – 3 credits; fully online) spans 15 weeks of the Summer session equivalent. The course contains extensive written content that includes the same information students in a face-to-face traditional class would receive. Students are required to devote at least three hours per week to engagement in the online modules and assignments. Primary source readings are woven in to the content to support key concepts or provide perspective on historical events. In addition, students are required to read other literature as assigned, complete assessments over the course content, and complete multiple writing assignments that evaluate their ability to exhibit understanding of principles of the public school finance system at the federal, state, and local level. In addition, students have opportunities to practice business administration requirements, including budget construction and resource distribution. For every hour a student spends engaging with the content, he/she should spend at least two hours completing associated activities and assessments.

I. **Intended Learning Outcomes/Goals/Objectives (Program/Student Learning Outcomes):**

This course connects with the College of Education’s Conceptual Framework (CF) and/or Vision, Mission, Goals and Core Values (VMGV) because it analyzes the role of the superintendent as the financial issues that impact learning for all students thus matching the College of Education’s (COE) theme of preparing professional educators who positively impact learning for all students. Additionally, the course connects with the COE vision for students striving to achieve professional excellence through exemplary programs as students who are able to understand and connect school finance. Further, the course matches the COE mission to prepare competent, successful, caring and enthusiastic professionals dedicated to responsible service, leadership, and continued professional and intellectual development. Additionally, it connects with all of the COE values of academic excellence, life-long learning, collaboration, openness, integrity, and service. This course connects with the ELLC national standards and is one of the five superintendent courses. This course consists of the following Texas competencies for a superintendent.

**Texas SBEC Competencies:**

**DOMAIN I – LEADERSHIP OF THE EDUCATIONAL COMMUNITY**

**Competency 002**

The superintendent knows how to shape district culture by facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by the educational community.

The superintendent knows how to:

d. use formal and informal techniques to monitor and assess district/school climate for effective, responsive decision making.
e. institute procedures for monitoring the accomplishment of district goals and objectives to achieve the district’s vision.

f. facilitate the development, use, and allocation of all available resources, including human resources, to support implementation of the district’s vision and goals.

**Competency 004**

The superintendent knows how to respond to and influence the larger political, social, economic, legal, and cultural context, including working with the board of trustees, to achieve the district’s educational vision.

The superintendent knows how to:

a. analyze and respond to political, social, economic, and cultural factors affecting students and education.

b. provide leadership in defining superintendent-board roles and establishing mutual expectations.

c. communicate and work effectively with board members in varied contexts, including problem-solving and decision-making contexts.

e. access and work with local, state, and national political systems and organizations to elicit input on critical educational issues.

**DOMAIN III – ADMINISTRATIVE LEADERSHIP**

**Competency 008**

The superintendent knows how to apply principles of effective leadership and management in relation to district budgeting, personnel, resource utilization, financial management, and technology use.

The superintendent knows how to:

a. apply procedures for effective budget planning and management.

b. work collaboratively with stakeholders to develop district budgets.

c. facilitate effective account auditing and monitoring.

d. establish district procedures for accurate and effective purchasing and financial record keeping and reporting.

e. acquire, allocate, and manage resources according to district vision and priorities, including obtaining and using funding from various sources.

f. use district and staff evaluation data for personnel policy development and decision making.

g. apply knowledge of certification requirements and standards.

h. apply knowledge of legal requirements associated with personnel management, including requirements relating to recruiting, screening, selecting, evaluating, disciplining, reassigning, and dismissing personnel.

i. manage one’s own time and the time of others to maximize attainment of district goals.

j. develop and implement plans for using technology and information systems to enhance school district operations.

k. apply pertinent legal concepts, regulations, and codes.

**Program Learning Outcomes:**
The student will demonstrate the knowledge and ability to promote the success of all students by managing the organization, operations, and resources in a way that promotes a safe, efficient, and effective learning environment.

**Assessment Method Based on completion of assignments and discussion**

**Student Learning Outcomes:**

1. Completion of a budget review and analysis.
   Students must complete one project for inclusion in their portfolio. The project is a budget review and analysis to describe the context of the school district as it relates to Texas state standards and specific ELCC-NCATE standards of managing the organization, operations, and resources. Students must carefully analyze the financial data from a school district to determine the strengths and the weaknesses in the district.

2. Develop an understanding of the superintendent’s role as a visionary leader who facilitates successful superintendent-school board relations.

3. Demonstrate and apply knowledge of legal issues, policy development and implementation, and general characteristics of internal and external political systems.

4. Collaborate with the community to establish efficient and effective finances.

**III. Course Assignments, Activities, Instructional Strategies, Use of Technology**

**Assignments:**

**Assignment 1:** Legislative Summary Update – 50 points  
(See assignment details in course Dropbox)

**Assignment 2. Budget Review & Analysis -- 50 points**

Make an appointment with your superintendent or business official and ask for permission to study the prior year’s budget for your school district. Identify and analyze the sources of revenue. Assess the degree to which the district budget addressed the needs identified in the same year’s District Improvement Plan, focusing on how well the budget met the unique needs of students served by special programs and students who performed poorly on state-wide learning assessments. Determine to what level the school district has utilized Accountability Budgeting concepts such as Cost Benefit Analysis or Cost versus Benefit Analysis strategies in setting priorities within the budget. Report your findings in a written 10 – 15 page assessment to the professor, which will include a reflection and summary.

**Assignment 3. Summary of Finance – 100 points**

Download and print a copy of your district’s 20010-2011 Summary of Finance (SOF). Secure a copy of the superintendent’s report from your PEIMS coordinator. Go to the Region 13 website and locate the Summary
of Finance template for beginners and the latest updated available Summary of Finance Template. Complete a SOF template for your local district. To complete this assignment you will need to make an appointment with the district office business manager and/or superintendent to review the SOF and to obtain much of the information needed to complete this report. Analyze the documents and report your findings to the instructor. Submit a copy of this template to the professor.

Assignment 4: Adequate and Equitable funding – 30 points
Write a 405 page position paper on “why school funding adequately and equitably is so important? Have at least 4 references and use APA as your writing guide.

Assignment 5: District Audit – 30 points
Obtain a copy of your school district audit, either from your school district business office or from the TEA website. Write a 2-4 page review and analysis of what information you learned from the audit. What did the district have to correct?

Assignment 6: Financial Integrity Rating Report – 20 points
Obtain a copy of your district’s Financial Integrity Rating report, either from your school district business office or the TEA website. Write a 2–3 page review and analysis of what the report says about your district and what you learned.

Assignment 7. Read “Take the Mystery Out of Texas School Finance” and on discussion board have at least 3 comments. Submit a 2-3 page reflection. – 20 points

Class Discussions = 90 points

IV. Evaluation and Assessments (Grading):
Failure to submit LiveText assignments of Budget Review and Analysis as Work Sample will result in a WH grade for the course

V. Tentative Course Outline /Calendar
Overview/History of Texas School Finance
History of development of school finance system.
Special terminology of school finance.
Major school finance lawsuits both national and state.

Financing Education both Adequately and Equitably
The role of local, state and federal government.
Current legislation and litigation in Texas school finance.

Current Texas School Finance System
Sources of funding
Chapter 41 and Chapter 40 districts
Golden Pennies
Weightings

School District Budgeting
Legal requirements
Budgeting models
Site base involvement
Relationship to School Improvement Plans

Financial Forecasting
Student Enrollment Forecasting Models
Methods to estimate revenue sources
Summary of Finance

Evaluation of financial health-Schools FIRST-Financial Integrity Rating
History of its development
FIRST Indicators
Sanctions related to FIRST Rating

Truth-in-Taxation
Legal requirements
Local Property Taxes
Setting Tax Rates

School Finance Elections
Operation and Maintenance Rates & Rollbacks
Facility Bonds
State Funding for Facilities

Future of School Finance
Nation
Texas

VI. Readings (Required and recommended—including texts, websites, articles, etc.):
Required:

Optional:


**Other Sources and Websites:**
- [http://www.tea.state.tx.us/](http://www.tea.state.tx.us/)
- [http://www.tea.state.tx.us/finance.html](http://www.tea.state.tx.us/finance.html)
- [http://www.tea.state.tx.us/HB1/](http://www.tea.state.tx.us/HB1/)
- [http://www.nsba.org/site/index.asp](http://www.nsba.org/site/index.asp)
- [http://asbointl.org/index.asp](http://asbointl.org/index.asp)

**VII. Course Evaluations:**

Near the conclusion of each semester, students in the College of Education electronically evaluate courses taken within the COE. Evaluation data is used for a variety of important purposes including: 1. Course and program improvement, planning, and accreditation; 2. Instruction evaluation purposes; and 3. Making decisions on faculty tenure, promotion, pay, and retention. As you evaluate this course, please be thoughtful, thorough, and accurate in completing the evaluation. Please know that the COE faculty is committed to excellence in teaching and continued improvement. Therefore, your response is critical!

In the College of Education, the course evaluation process has been simplified and is completed electronically through MySFA. **Although the instructor will be able to view the names of students who complete the survey, all ratings and comments are confidential and anonymous, and will not be available to the instructor until after final grades are posted.**

**VIII. Student Ethics and Other Policy Information:**

**Attendance:**
Active class participation via discussion board and emails is required in this course. Students are expected to participate actively in all class sessions through email or the discussion board and to demonstrate interest and proficiency in the topics and material covered in the readings and class discussions.

**Students with Disabilities**—To obtain disability related accommodations and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, Room 325, (936) 468-3004/ (936) 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/).
Academic Integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty
Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one’s own work that has been purchased or otherwise obtained from an Internet source or another source; and (2) incorporating the words or ideas of an author into one’s paper without giving the author due credit.

Please read the complete policy at http://www.sfasu.edu/policies/academic_integrity.asp

Withheld Grades Semester Grades Policy (A-54)
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

Acceptable Student Behavior

Classroom behavior should not interfere with the instructor's ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy D-34.1). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.
To complete Certification/Licensing Requirements in Texas related to public education, you will be required to:

1. Undergo criminal background checks for field or clinical experiences on public school campuses; the public school campuses are responsible for the criminal background check; YOU are responsible for completing the information form requesting the criminal background check; the completed information form is due _______________________. If you have a history of criminal activity, you may not be allowed to complete field or clinical experiences on public school campuses. At that point, you may want to reconsider your major while at SFASU.

2. Provide one of the following primary ID documents: passport, drivers license, state or providence ID cards, a national ID card, or military ID card to take the TExES exams (additional information available at www.texas.ets.org/registrationBulletin/). YOU must provide legal documentation to be allowed to take these mandated examinations that are related to certification/licensing requirements in Texas. If you do not have legal documentation, you may want to reconsider your major while at SFASU.

3. Successfully complete state mandated a fingerprint background check. If you have a history of criminal activity, you may want to reconsider your major while at SFASU.

LiveText

LiveText is the data management system used by the Perkins College of Education (PCOE) for program improvement and accreditation. All PCOE majors and Secondary Education students are required to purchase a LiveText account, either through the University Bookstore or at www.livetext.com. This is a one-time purchase, and the account will be used throughout your program. Required program assignments must be submitted through LiveText. Successful completion of the course and program are dependent on submission of all required LiveText assignments.

Students with Disabilities—To obtain disability related accommodations and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, Room 325, (936) 468-3004/ (936) 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided.

Academic Honesty—It is the policy of Stephen F. Austin State University that academic dishonesty is a completely unacceptable mode of conduct and will not be tolerated in any form. All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. Discipline may include suspension or expulsion from the University. (see Academic Integrity A-9.1)
Withheld Grades Semester Grades Policy (A-54)
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

IX. Other Relevant Course Information:

Bibliography

