Stephen F. Austin State University
Department of Secondary Education and Educational Leadership
EDLE 6347-605 Public School Finance & Resources
Summer 2023

Instructor: Richard Skuza, Ed.D.       Course Time & Location: Online
Office Hours: T - 10:30 a.m. – 12:00 p.m.  Credits: 3 Graduate credit hours
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Prerequisites: Acceptance in the Superintendent program

I. Course Description
EDLE 6347 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 EDLE 6347 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
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 manage 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: Financing Education Adequately and Equitably 30 points – May 17, 2023
Write and 6 - 8 page position paper on “Why it is important for school funding to be adequate and equitable”
Have at least 4 references and use APA as your writing guide.

Assignment 2: Legislative Summary Update – 50 points – May 24, 2023
(See assignment details in course Dropbox).

Assignment 3: District Budget Preparation Calendar: - 30 points – June 6, 2023
Make an appointment with your superintendent or business official and ask how they plan to prepare the annual district budget. Further details can be found in dropbox. TBA – Zoom session to discuss budget planning process.

Assignment 4: Budget Review & Analysis -- 50 points (Submit to Live Text) – June 14, 2023
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 paper 10-12 pages in length.

Assignment 5: Summary of Finance – 100 points- July 5, 2023
Download and print a copy of your district’s 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. In addition - Write a 12 -14 page paper analysis of any relevant documents needed for this report and report results. Include a copy of your district's SOF report.

Assignment 6: District Audit – 50 points – July 19, 2023
Obtain a copy of your school district audit, either from your school district business office or from the TEA website. Write an 8-10 page review and analysis of what information you learned from the audit. What did the district have to correct?

Assignment 7: Financial Integrity Rating Report – 20 points - July 26, 2023
Obtain a copy of your district’s Financial Integrity Rating report, either from your school district business office or the TEA website. Write a 6 – 8 page review and analysis of what the report says about your district and what you learned.

Assignment 8: Read “Take the Mystery Out of Texas School Finance” and on discussion board have at least 3 comments. Submit a 5 - 7 page reflection. – 30 points – August 2, 2023

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

V. 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/finance.html
http://www.tea.state.tx.us/HB1/
http://www.nsba.org/site/index.asp
http://asbointl.org/index.asp
http://www.tasco.org/

VI. Course Evaluations:

Near the conclusion of each semester, students in the Perkins College of Education electronically evaluate courses (the teaching itself and the content/assignments) taken within the PCOE. 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 (full-time and part-time) annual evaluation processes, tenure, promotion, pay, and retention.

As you evaluate this course, please be thoughtful, thorough, and accurate in completing the evaluation. Please know that the PCOE faculty is committed to excellence in teaching and continued improvement. Therefore, your response is critical!

In the Perkins 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 summarized data will not be available to the instructor until after final grades are posted.

VII. Student Ethics and Other Policy Information:

Attendance:

Regular, punctual attendance, documented participation, and, if indicated in the syllabus, submission of completed assignments are expected at all classes, laboratories, and other activities for which the student is registered. Based on university policy, failure of students to adhere to these requirements shall influence the course grade, financial assistance, and/or enrollment status. The instructor shall maintain an accurate record of each student’s attendance and participation as well as note this information in required reports and in determining final grades. Students may be excused from attendance for reasons such as health, family emergencies, or student participation in approved university-sponsored events. However, students are responsible for notifying their instructors in advance, when possible, for excusable absences. Whether absences are excused or unexcused, a student is still responsible for all course content and assignments. Students with accepted excuses may be permitted to make up work for up to three weeks of absences during a semester or one week of a summer term, depending on the nature of the missed work. Make-up work must be completed as soon as possible after returning from an absence.
Students with Disabilities:

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 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/.

Academic Integrity:

Abiding by university policy on academic integrity is a responsibility of all university faculty and students.

Definition of Academic Dishonesty

Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to:

- using or attempting to use unauthorized materials on any class assignment or exam;
- falsifying or inventing of any information, including citations, on an assignment; and/or;
- 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 one’s own. Examples of plagiarism include, but are not limited to:

- submitting an assignment as one's own work when it is at least partly the work of another person;
- submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or,
- incorporating the words or ideas of an author into one's paper or presentation without giving the author credit.

Penalties for Academic Dishonesty

Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university

Student Appeals

A student who wishes to appeal decisions related to academic dishonesty should follow procedures outlined in Academic Appeals by Students (6.3).

Withheld Grades: Policy 5.5
Upon the request from student to the instructor of record and at the discretion of the instructor of record with the approval of the academic unit head, a grade of WH may be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work by the deadline set by the instructor of record, not to exceed one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy [i.e., Military Service Activation (6.14)]. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

If a student has been found guilty of academic dishonesty, a grade of “WP” or “WH” may be changed to “WF” at the discretion of the faculty member. In the case of a grade change to “WF”, the course will not count towards the six course drop limit since the student is incurring an academic penalty.

Student Code of Conduct: Policy 10.4

Disorderly conduct including but not limited to: (a) disruption or Interference of Students, faculty, administration, staff, the educational mission, or routine operations of the University. (b) Commercial solicitation on campus or with University resources without prior approval from University officials. (c) Failure to comply with a reasonable and lawful request or directive of University Officials. (d) Facilitation of Student misconduct including but not limited to assisting, conspiring, soliciting, or encouraging others to engage in conduct which violates the Student Code of Conduct. More information on Student Code of Conduct can be found at https://www.sfasu.edu/policies/student-code-of-conduct-10.4.pdf

Code of Ethics for the Texas Educator:

The Texas educator shall comply with standard practices and ethical conduct toward students, professional colleagues, school officials, parents, and members of the community and shall safeguard academic freedom. The Texas educator, in maintaining the dignity of the profession, shall respect and obey the law, demonstrate personal integrity, and exemplify honesty and good moral character. The Texas educator, in exemplifying ethical relations with colleagues, shall extend just and equitable treatment to all members of the profession. The Texas educator, in accepting a position of public trust, shall measure success by the progress of each student toward realization of his or her potential as an effective citizen. The Texas educator, in fulfilling responsibilities in the community, shall cooperate with parents and others to improve the public schools of the community. This chapter shall apply to educators and candidates for certification.

Please go to TAC 247.2 – Code of Ethics and Standard Practices for Texas Educators. This can be found at
VIII. Texas Certification

To complete Certification/Licensing Requirements in Texas related to public education, you will be required to:

1. Candidates must undergo a criminal history background check prior to clinical teaching and prior to employment as an educator. The public school campuses are responsible for completing the criminal background check. A person who is enrolled or planning to enroll in a State Board for Educator Certification-approved educator preparation program or planning to take a certification examination may request a preliminary criminal history evaluation letter regarding the person's potential ineligibility for certification due to a conviction or deferred adjudication for a felony or misdemeanor offense.

A Preliminary Criminal History Evaluation is a non-mandatory, non-binding evaluation of an individual’s self-reported criminal history. In addition, the agency obtains your name-based Texas criminal history information. The service is provided to the requestor for a non-refundable fee. The requestor will receive an evaluation letter by email from agency staff advising of potential ineligibility for educator certification. You are eligible to request a Preliminary Criminal History Evaluation if:

- You enrolled or planning to enroll in an educator preparation program or
- You are planning to take a certification exam for initial educator certification, and
- You have reason to believe that you may be ineligible for educator certification due to a conviction or deferred adjudication for a felony or misdemeanor offense.

You are not eligible for a preliminary evaluation of your criminal history if you do not have a conviction or deferred adjudication for a felony or misdemeanor offense.

In addition, you must complete the fingerprinting process when you apply for certification. Participation in the evaluation does not preclude you from submitting to a national criminal history review at the time you apply for your educator certification. Your criminal history will be reviewed and you may be subject to an investigation based on that criminal history, including any information you failed to submit for evaluation. Additional information can be found at https://tea.texas.gov/Texas_Educators/Investigations/Preliminary_Criminal_History_Evaluation-FAQs/.
2. Provide one of the following primary ID documents: passport, driver’s license, state or providence ID cards, a national ID card, or military ID card to take the TExES exams (additional information available at http://www.tx.nesinc.com/PageView.aspx?f=GEN_Tests.html. 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.

For further information, contact the Office of Assessment and Accountability at 936-468-1282 or edprep@sfasu.edu.

IX. Other Relevant Course Information

Refer to the online course CONTENT Page for additional information.

**Communication and Response Time**

When communicating by e-mail, please use the e-mail within D2L. In most cases, you can expect a response within 48 hours. You can also communicate by phone/text and in most cases, you can expect a response within 24 hours. If you choose to communicate by text, please identify yourself and provide your section number.

**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.

**Bibliography**

