THE UNIVERSITY OF TEXAS AT TYLER

School of Education

EDLR 5453 – Public School Finance

Fall 2026

Instructor Information

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Office Hours: By Appointment
Credit Hours: 4

Catalog Course Description

A study of public school finance, including budgeting and accounting, encompassing historical and current trends and legal issues. An in-depth examination of state school finance for educational leaders addressing legal issues and strategic planning that impact the operation of public schools will be addressed.

School of Education Mission

The School of Education prepares educators and leaders who transform lives through learning. Through excellence in teaching, scholarship, innovation, and partnership, we strengthen the educator workforce, advance educational opportunity, and improve outcomes for learners, schools, and communities across East Texas and beyond.

Course Overview

This course is part of the UT Tyler Texas Education Agency (TEA) approved Superintendent Educator Preparation Program. It develops the knowledge, skills, and dispositions necessary for educational leaders to understand, analyze, and manage the financial systems supporting Texas public schools.

Emphasis is placed on the relationship among school finance, district priorities, student outcomes, resource allocation, accountability, and organizational sustainability. Candidates examine Texas school funding, budgeting, financial management, accountability, and legal and policy issues through authentic applications using public school financial data and leadership scenarios.

Weekly activities, assignments, due dates, and supplemental resources are maintained in Canvas.

Student Learning Outcomes

Upon successful completion of this course, candidates will:

- Explain the historical, legal, and policy foundations of Texas public school finance.
- Analyze major state, local, and federal revenue sources supporting Texas public schools.
- Interpret school district financial information and evaluate district fiscal condition.
- Apply principles of budgeting, accounting, financial management, and internal control to district leadership situations.
- Analyze relationships among district priorities, resource allocation, educational programs, and student outcomes.
- Evaluate financial accountability, compliance, and risk-management systems.
- Develop financially responsible strategies for addressing district needs and organizational priorities.
- Communicate complex financial information effectively to boards, employees, families, and community stakeholders.
- Apply ethical, legal, and professional standards to financial decision-making.
- Use financial and organizational data to support strategic planning and continuous improvement.

Texas Educator Preparation Program and Certification

This course contributes to preparation for the Texas Superintendent (EC–12) certificate. Completion of this course alone does not result in certification. Candidates must complete all requirements of the TEA-approved Educator Preparation Program, meet all TEA/SBEC requirements, and successfully complete the TExES Superintendent (195) examination.

The course particularly supports superintendent preparation related to organizational leadership and management, including budget planning, fiscal reporting, resource allocation, accountability, governance, strategic planning, and data-informed decision-making.

EDLR 5453 – Course Assignments

Students will demonstrate mastery of course outcomes through a variety of graduate-level learning experiences. Assignments may include:

- Professional discussions
- Current school finance analyses
- Financial data analyses
- School finance calculations and applications
- District revenue and expenditure analyses
- Summary of Finances analyses
- Budget development and analysis activities
- Fund balance and cash-flow analyses

- School FIRST analyses
- Financial accountability activities
- Resource-allocation scenarios
- Finance-related policy and legal analyses
- Board communication activities
- Executive leadership simulations
- Applied district finance activities
- Interviews with district financial leaders
- Professional presentations
- Financial leadership artifacts
- Quizzes or knowledge checks
- Superintendent certification preparation activities
- Culminating district financial case study

Evaluation Categories

Evaluation Category	Percentage
Professional Engagement and Financial Leadership	15%
Applied School Finance Analyses	30%
Budgeting and Resource Allocation	25%
Executive Financial Communication	15%
Culminating District Financial Case Study	15%
Total	**100%**

Category Descriptions

Professional Engagement and Financial Leadership (15%)

- Professional discussions
- Current school finance issues
- Legislative and policy developments
- Financial leadership reflections
- Professional collaboration
- Analysis of emerging financial issues affecting public education

Applied School Finance Analyses (30%)

- Texas school funding applications
- Revenue and expenditure analyses
- Property value and taxation applications
- Foundation School Program analyses
- Summary of Finances interpretation

- District financial data analysis
- School FIRST analysis
- Financial comparisons among districts

Budgeting and Resource Allocation (25%)

- Budget development and analysis
- Fund balance analysis
- Cash-flow applications
- Financial forecasting
- Resource-allocation scenarios
- Staffing and expenditure decisions
- Accounting and internal-control applications
- Purchasing and financial compliance scenarios
- Financial problem-solving simulations

Executive Financial Communication (15%)

- Board financial briefings
- Executive summaries
- District finance presentations
- Interviews with superintendents, chief financial officers, or business officials
- Financial communication activities
- Strategic resource-allocation recommendations
- Professional financial leadership artifacts

Culminating District Financial Case Study (15%)

Candidates will complete a culminating district financial case study requiring them to analyze the fiscal condition of a public school district and develop a financially sustainable leadership response. Candidates will examine revenues, expenditures, fund balance, enrollment, and other relevant financial and organizational data; identify significant financial challenges; evaluate alternative strategies; and develop recommendations aligned with district priorities and student needs.

Candidates will consider the legal, ethical, political, organizational, and educational consequences of their recommendations and communicate their proposed strategy in a format appropriate for executive leadership and presentation to a board of trustees.

The culminating assessment may include:

- Comprehensive district financial analysis
- Identification of significant fiscal challenges
- Revenue and expenditure strategies

- Strategic resource-allocation recommendations
- Consideration of legal, ethical, political, and educational implications
- Financial sustainability plan
- Executive or board-level presentation

Specific assignments, point values, grading rubrics, and due dates are maintained in Canvas. The instructor may modify individual assignments or their weighting within each evaluation category to support course objectives and respond to current issues in public school finance, provided that the overall evaluation categories remain substantially consistent.

Required Course Resources

Current required readings and resources are maintained in Canvas. Because Texas public school finance is affected by legislative action, agency rules, funding formulas, and other policy changes, current state and professional resources will be used throughout the course.

Required Professional Resources

School Finance and Funding

- Texas Education Agency (TEA) School Finance resources
- Foundation School Program resources
- Summary of Finances reports
- State funding and allotment resources
- Local property value and taxation resources

Financial Management and Accountability

- Financial Accountability System Resource Guide (FASRG)
- School Financial Integrity Rating System of Texas (School FIRST)
- Texas Academic Performance Reports (TAPR)
- District financial reports and financial data
- PEIMS financial data resources
- Annual financial reports and independent audits

Law, Policy, and Governance

- Texas Education Code (TEC)
- Texas Administrative Code (TAC)
- Commissioner Rules
- Current state legislation affecting public school finance
- Relevant Texas school finance litigation

Certification and Professional Standards

- Texas Educator Certification
- Texas Superintendent Standards
- State Board for Educator Certification (SBEC)
- TExES Superintendent (195)

Professional Organizations

- Texas Association of School Administrators (TASA)
- Texas Association of School Boards (TASB)
- Texas Association of School Business Officials (TASBO)
- Texas Public Charter Schools Association
- Education Service Centers (ESCs)

Course Organization

The course is delivered over a fifteen-week semester through instructional modules. Canvas contains the official course calendar, assignments, rubrics, announcements, and supplemental resources.

Course content is organized around five major areas.

Texas School Finance: History, Equity, and Policy

Historical development of Texas public school finance; constitutional and legal foundations; major school finance litigation; equity and adequacy; and legislative and policy developments affecting the financing of public education.

How Texas Public Schools Are Funded

State, local, and federal revenues; Foundation School Program; property values and taxation; formula funding; weighted funding and allotments; recapture; and other mechanisms affecting district revenue.

Understanding District Financial Condition

Summary of Finances; revenues and expenditures; fund balance; financial trends; district comparisons; financial indicators; enrollment; and other factors affecting district fiscal condition.

Budgeting and Resource Allocation

Budget development; financial forecasting; staffing and compensation; cash flow; resource allocation; purchasing; accounting; internal controls; and alignment of financial resources with district priorities.

Financial Accountability and Executive Leadership

School FIRST; auditing; compliance; risk management; governance; board relations; financial communication; ethical decision-making; financial sustainability; and executive responses to fiscal challenges.

Learning Activities

Learning activities may include professional discussions, financial analyses, case studies, simulations, school finance calculations, budget activities, district data analysis, professional interviews, presentations, executive briefings, applied leadership artifacts, knowledge checks, and other activities identified in Canvas.

Whenever appropriate, candidates will use authentic Texas public school financial information and publicly available district data. Applied activities are designed to develop candidates' ability to interpret financial information, evaluate alternatives, make leadership decisions, and communicate those decisions to professional and community audiences.

Assessment

Grades are based on successful completion of required learning activities. Assignment descriptions, grading criteria, rubrics, and due dates are maintained in Canvas.

Assessment emphasizes the application of school finance knowledge to authentic educational leadership situations. Candidates are expected not only to understand school finance concepts but also to demonstrate their ability to analyze financial information, evaluate alternatives, allocate resources strategically, and communicate financial decisions effectively.

Quizzes or knowledge checks may be used to assess understanding of essential terminology, concepts, funding mechanisms, or legal requirements. Such assessments support the applied work of the course and are not the primary means through which candidates demonstrate mastery.

Professional Expectations

Candidates are expected to demonstrate professionalism, ethical conduct, collaboration, reflective practice, effective communication, fiscal responsibility, and leadership behaviors consistent with the Texas Superintendent Standards.

Financial leadership requires the responsible stewardship of public resources. Candidates are expected to consider the educational, ethical, legal, organizational, and community implications of financial decisions and to recognize the relationship between resource allocation and the educational mission of a school district.

Communication and Canvas

Canvas and UT Tyler email are the official communication tools for this course. Students are expected to monitor both regularly. Canvas is the authoritative source for course content, schedules, assignments, and grades.

University Policies

Students are responsible for complying with current UT Tyler policies regarding academic integrity, accessibility, student conduct, Title IX, FERPA, attendance, and other university requirements. Official policies and student resources are available through the UT Tyler policy and resource pages.