

The University of Texas at Tyler  
 College of Education and Psychology  
 Department of Educational Leadership and Policy Studies

**Course Prefix, Number, Section** EDLR 5453.060  
**Course Title** Public School Finance  
**Sessions** Fall and Summer I

**Credit** 4 hours

**Days, Time and Location** Online

**Instructor Information** Kyle Penn, Ed.D.  
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**Office Hours:** By appointment

### **Course Purpose and Catalog 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.

### **Course Eligibility**

Admission to graduate school and superintendent program.

### **Course Rationale**

School finance concerns the collection, 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 practical details of national and Texas finance systems, local tax support, Federal resources and execution of an annual expenditure and revenue budget and general business and accounting functions in order to be successful. They must be able to synthesize this knowledge within the context of equity issues, adequacy and productivity issues, including what is known through research about the linkages among dollars, educational strategies, and student performance.

## Student Learning Outcomes

### Program Outcomes

The student will be able to:

1. Act with integrity, fairness and in an ethical manner to promote success of all students.
2. Shape district culture by facilitating the development and implementation of a shared vision.
3. Communicate and collaborate with families and community, as well as respond to diverse interests and mobilize community resources.
4. Influence political and cultural context to achieve district's educational vision.

\*Note: The above learner outcomes comprise Domain I of the Texas Examination of Educator Standards (195 Superintendent TExES) for superintendent certification.

## Evaluation Methods and Guidelines for Assessment

Scale	Points
Introduction video and potentially 2 zoom meetings	50
Each Module Quiz (100 points X 5)	500
Each Module Field Assignments (100 points X 5)	500
Case Study	250
Final Examination	200
A 1350 - 1500	
B 1200 - 1349	
C 1050 - 1199	

## Description of Learning Activities/Teaching Methodology and Strategies

This class will be taught using a combination of lecture, PowerPoint, dialogue, video, virtual classroom, assignments, tests and communication. The student will also complete a comprehensive case study.

## Required and Recommended Text/s/Readings/References

### Required Books and Readings

Vornberg, J., Hickey, W., & Borgemenkey, A. (Eds.) (1989-2020 even yrs). *Texas public school organization and administration, 17<sup>th</sup> edition. A project of Texas council of professors of educational administration.*

Sampson, P., Vaughn, V., Holt, C. (2012). Hardcopy for print. *Taking the mystery out of Texas public school finance.* Book available online August 2012 from NCPEA Publications. (2<sup>nd</sup> Edition)  
[https://www.icpel.org/store/p7/Taking\\_the\\_Mystery\\_Out\\_of\\_Texas\\_School\\_Finance\\_%28Book%29.html](https://www.icpel.org/store/p7/Taking_the_Mystery_Out_of_Texas_School_Finance_%28Book%29.html)

***Other readings as assigned through modules.***

Vaughn, V. & Layne, M. (2012). *Courtroom discourse, political landscape and party pulse as potencies impacting Texas public school finance: Whatever gets us through the night is alright; for a while*. Paper presented at the National Education Finance Conference in San Antonio, Texas May 4, 2012.

Vaughn, V., Crow, E., Hickey, W., & Odell, M. (2012). *Developing and implementing a university charter school in a time of a statewide financial crunch and increasing academic standards*. Paper presented at the National Education Finance Conference in San Antonio, Texas May 3, 2012.

**Recommended:**

Alexander, K., Salmon, R., & Alexander, F.K. (2015). *Financing Public Schools: Theory, Policy, Practice*. Routledge, New York, New York.

Brimley, V., & Garfield, R. (2002). *Financing education in a climate of change*. Boston: Allyn and Bacon.

Cox, B.J., Weiler, S., & Cornelius, S. (2013). *The Costs of Education*. ProActive Publications. Lancaster, Pennsylvania.

Jones, E. (2002). *Cash management: A financial overview for school administrators*. Lanham, MD: Scarecrow Press.

Sorenson, R. & Goldsmith, L. M. (2006). *The Principal's Guide to School Budgeting*. Corwin Press, Thousand Oaks, California.

Webb, David. (2005). *A brief history of Texas school finance: Litigation, legislation and other engrossing events from the Civil War to the present*. Pasadena, TX: Drake Printing Co.

Webb, David (2008). *Leading schools financially: The ABCs of school finance*, Texas Ed. Power Publishing, Indianapolis, IN.

[www.tasb.org](http://www.tasb.org)

[www.tea.state.tx.us](http://www.tea.state.tx.us)

[www.Texasisd.com](http://www.Texasisd.com)

A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may also be available from an independent retailer, including an online retailer.

**Course Policies**

There are no provisions for makeup work in this course. For emergency situations discuss the issues with the professor.

## Topical Outline

There will be 5 Modules to complete. Each module will contain a quiz and field assignment. In addition, each student is required/mandated to complete a comprehensive case study. There will also be a final exam.

### **Module 1** School Finance – “The History of Texas Public School Finance”

**Introduction Video** – Review my introduction video and then create one for yourself. Include current role, any goals you want to share, concerns or what you hope to learn about school finance, etc. Then comment on at least 2 other introductions. Networking is an important piece of success in this field and I don’t want you to miss it through this online program!

**On the Job Training** – Field experiences where students are engaged in finance activities either on their own campuses, or, they will research information about their campuses online. Assignments will be completed in this section.

**Current Events** (When necessary) – This section of the module will include current trends and happenings either nationally, state-wide, or in some cases locally.

**TExES Review** (When necessary) – Used as an assessment framework to evaluate students’ mastery of content material, and to monitor students’ involvement and participation through each module. The Quiz will be in this section.

### **Module 2** School Finance – Overview and Fundamentals of Texas Public School Finance

(Tax Rates, Property Values, Computing Local Revenue, Revenue Sources, Expenditures, etc)

### **Module 3** School Finance – The Foundation School Program

(Formula Funding, Per Capita Funding/Spending, Tiers 1,2,3, Recapture, Chapters, School Finance 101)

### **Module 4** School Finance – Financial Management

(Budgets, Budget Codes, Summary of Finances, Revenues, Expenditures, PEIMS, Data Elements, Templates, Important Dates, Cash Flow Templates, State Funding Requirements)

### **Module 5** School Finance – Financial Accountability and Compliance

(Accounting, Auditing, Purchasing, School FIRST, Checks and Balances, Etc.)

## Technical Information

## Technical Support

If you experience technical problems or have a technical question about this course, you can obtain assistance by emailing <mailto:itsupport@patriots.uttyler.edu>

When you email IT Support, be sure to include a complete description of your question or problem including:

- The title and number of the course
  - The page in question
  - If you get an error message, a description and message number
  - What you were doing at the time you got the error message
- You may also visit the Help Tab in Blackboard for helpful information.

## Plug-ins and Helper Applications

UT Tyler online courses use Java, JavaScript, browser plug-ins, helper application and cookies. It is essential that you have these elements installed and enabled in your web browser for optimal viewing of the content and functions of your online course. Always ensure that you are using the most update version for the browser you choose to access the online learning content.

- Adobe Reader allows you to view, save, and print Portable Document Format (PDF) files. (URL: <http://get.adobe.com/reader/>)
- Java Runtime Environment (JRE) allows you to use interactive tools on the web. (URL: <http://www.java.com/en/download/>)
- Adobe Flash Player allows you to view content created with Flash such as interactive web applications and animations. (URL: <http://get.adobe.com/flashplayer/>)
- QuickTime allows users to play back audio and video files. (URL: <http://www.apple.com/quicktime/download/>)
- Windows Media Player allows you to view, listen and download streaming video and audio. (URL: <http://windows.microsoft.com/en-US/windows/products/windows-media-player>)
- RealPlayer allows you to view and listen to streaming video and audio. (URL: <http://www.real.com/>)

## Netiquette Guide

"Netiquette" is network etiquette, the do's and don'ts of online communication. Netiquette covers both common courtesy online and informal "rules of the road" of cyberspace.

Review and familiarize yourself with the guidelines provided. (URL: <http://www.learnthenet.com/learn-about/netiquette/index.php>)

- (a) Superintendent Certificate Standards. The knowledge and skills identified in this section must be used by an educator preparation program in the development of curricula and coursework and the State Board for Educator Certification as the basis for developing the examinations required to obtain the standard Superintendent Certificate. The standards also serve as the foundation for the individual assessment, professional growth plan, and continuing professional education activities required by §242.30 of this title (relating to Requirements to Renew the Standard Superintendent Certificate).
- (b) Learner-Centered Values and Ethics of Leadership. A superintendent is an educational leader who promotes the success of all students by acting with integrity, fairness, and in an ethical manner. A superintendent understands, values, and is able to:
- (1) model and promote the highest standard of conduct, ethical principles, and integrity in decision making, actions, and behaviors;
  - (2) implement policies and procedures that encourage all school district personnel to comply with Chapter 247 of this title (relating to Educators' Code of Ethics);
  - (3) serve as an articulate spokesperson for the importance of education in a free democratic society;
  - (4) enhance teaching and learning by participating in quality professional development activities, study of current professional literature and research, and interaction with the school district's staff and students;
  - (5) maintain personal physical and emotional wellness; and
  - (6) demonstrate the courage to be a champion for children.
- (c) Learner-Centered Leadership and School District Culture. A superintendent is an educational leader who promotes the success of all students and shapes school district culture by facilitating the development, articulation, implementation, and stewardship of a vision of learning that is shared and supported by the school community. A superintendent understands, values, and is able to:
- (1) establish and support a school district culture that promotes learning, high expectations, and academic rigor for self, student, and staff performance;
  - (2) facilitate the development and implementation of a shared vision that focuses on teaching and learning;
  - (3) implement strategies for the involvement of all stakeholders in the planning processes and facilitate planning between constituencies;
  - (4) conduct and analyze school district/campus climate inventories for effective and responsive decision making;

- (5) institute and monitor planning processes that include strategies designed to ensure the accomplishment of school district goals and objectives to achieve the school district's vision;
- (6) facilitate the use and allocation of all available resources to support the implementation of the school district's vision and goals;
- (7) recognize and celebrate contributions of staff and community toward realization of the school district's vision;
- (8) demonstrate an awareness of emerging issues and trends affecting the education community;
- (9) encourage and model innovative thinking and risk taking and view problems as learning opportunities; and
- (10) promote multicultural awareness, gender sensitivity, and the appreciation of diversity in the education community.

(d) Learner-Centered Human Resources Leadership and Management. A superintendent is an educational leader who promotes the success of all students by implementing a staff evaluation and development system to improve the performance of all staff members, selects and implements appropriate models for supervision and staff development, and applies the legal requirements for personnel management. A superintendent understands, values, and is able to:

- (1) develop, implement, and evaluate a comprehensive professional development plan designed specifically to address areas of identified school district, campus, and/or staff need;
- (2) facilitate the application of adult learning principles to all professional development activities, including the use of relevant issues and tasks and the use of support and follow-up strategies to facilitate implementation;
- (3) implement strategies to enhance professional capabilities at the school district and campus level to ensure support for a continuum of services and programming;
- (4) deliver effective presentations and facilitate the learning of both small and large groups;
- (5) implement effective strategies for the recruitment, selection, induction, development, and promotion of staff;
- (6) develop and institute comprehensive staff evaluation models appropriate to the position held that include both formative and summative assessment and appraisal strategies;
- (7) demonstrate use of school district and staff evaluation data for personnel policy development and decision making;

- (8) demonstrate and apply knowledge of certification requirements and standards; and
- (9) diagnose and improve organizational health/morale by the implementation of strategies and programs designed to provide on-going assistance and support to personnel.

(e) **Learner-Centered Policy and Governance.** A superintendent is an educational leader who promotes the success of all students by understanding, responding to, and influencing the larger political, social, economic, legal, and cultural context and by working with the board of trustees to define mutual expectations, policies, and standards. A superintendent understands, values, and is able to:

- (1) define and apply the general characteristics of internal and external political systems to the educational organization;
- (2) demonstrate and apply appropriate knowledge of legal issues affecting education;
- (3) provide leadership in defining superintendent and board of trustees roles, mutual expectations, and effective superintendent-board of trustees working relationships;
- (4) determine the political, economic, and social aspects and/or needs of groups in the community, and those of the community at large, for effective and responsive decision making;
- (5) prepare and recommend school district policies to improve student learning and school district performance in compliance with state and federal requirements;
- (6) use legal systems to protect the rights of students and staff and to improve learning opportunities;
- (7) apply laws, policies, and procedures fairly, wisely, and considerately; and
- (8) access state and national political systems to provide input on critical educational issues.

(f) **Learner-Centered Communications and Community Relations.** A superintendent is an educational leader who promotes the success of all students by collaborating with families and community members, responding to diverse community interests and needs, and mobilizing community resources. A superintendent understands, values, and is able to:

- (1) develop and implement an effective and comprehensive school district internal and external communications plan and public relations program;
- (2) analyze community and school district structures and identify major opinion leaders and their relationships to school district goals and programs;



- (3) establish partnerships with parents, area businesses, institutions of higher education, and community groups to strengthen programs and support school district goals;
  - (4) implement effective strategies to systematically communicate with and gather input from all stakeholders in the school district;
  - (5) communicate effectively with all social, cultural, ethnic, and racial groups in the school district and community;
  - (6) develop and use formal and informal techniques to obtain accurate perceptions of the school district staff, parents, and community;
  - (7) use effective consensus-building and conflict-management skills;
  - (8) articulate the school district's vision and priorities to the community and to the media;
  - (9) influence the media by using proactive communication strategies that serve to enhance and promote the school district's vision;
  - (10) communicate an articulate position on educational issues; and
  - (11) demonstrate effective and forceful writing, speaking, and active listening skills.
- (g) Learner-Centered Organizational Leadership and Management. A superintendent is an educational leader who promotes the success of all students by leadership and management of the organization, operations, and resources for a safe, efficient, and effective learning environment. A superintendent understands, values, and is able to:
- (1) implement appropriate management techniques and group processes to define roles, assign functions, delegate effectively, and determine accountability for goal attainment;
  - (2) implement processes for gathering, analyzing, and using data for informed decision making;
  - (3) frame, analyze, and resolve problems using appropriate problem-solving techniques and decision-making skills;
  - (4) develop, implement, and evaluate change processes for organizational effectiveness;
  - (5) implement strategies that enable the physical plant, equipment, and support systems to operate safely, efficiently, and effectively to maintain a conducive learning environment throughout the school district;
  - (6) apply legal concepts, regulations, and codes for school district operations;

- (7) perform effective budget planning, management, account auditing, and monitoring and establish school district procedures for accurate and effective fiscal reporting;
  - (8) acquire, allocate, and manage resources according to school district vision and priorities;
  - (9) manage one's own time and the time of others to maximize attainment of school district goals; and
  - (9) use technology to enhance school district operations.
- (h) **Learner-Centered Curriculum Planning and Development.** A superintendent is an educational leader who promotes the success of all students by facilitating the design and implementation of curricula and strategic plans that enhance teaching and learning; alignment of curriculum, curriculum resources, and assessment; and the use of various forms of assessment to measure student performance. A superintendent understands, values, and is able to:
- (1) apply understanding of pedagogy, cognitive development, and child and adolescent growth and development to facilitate effective school district curricular decisions;
  - (2) implement curriculum planning methods to anticipate and respond to occupational and economic trends and to achieve optimal student learning;
  - (3) implement core curriculum design and delivery systems to ensure instructional continuity and instructional integrity across the school district;
  - (4) develop and implement collaborative processes for the systematic assessment and renewal of the curriculum to ensure appropriate scope, sequence, content, and alignment;
  - (5) evaluate and provide direction for improving school district curriculum in ways that are based upon sound, research-based practices;
  - (6) facilitate the use of technology, telecommunications, and information systems to enrich the school district curriculum and enhance learning for all students;
  - (7) facilitate the use of creative, critical-thinking, and problem-solving tools by staff and other school district stakeholders; and
  - (8) facilitate the effective coordination of school district and campus curricular and extracurricular programs.
- (i) **Learner-Centered Instructional Leadership and Management.** A superintendent is an educational leader who promotes the success of all students by advocating, nurturing, and sustaining a school district culture and instructional program conducive to student

learning and staff professional growth. A superintendent understands, values, and is able to:

- (1) apply knowledge and understanding of motivational theories to create conditions that empower staff, students, families, and the community to strive to achieve the school district's vision;
- (2) facilitate the implementation of sound, research-based theories and techniques of classroom management, student discipline, and school safety to ensure a school district environment conducive to learning;
- (3) facilitate the development of a learning organization that supports instructional improvement, builds and implements an appropriate curriculum, and incorporates best practice;
- (4) facilitate the ongoing study of current best practice and relevant research and encourage the application of this knowledge to school district/campus improvement initiatives;
- (5) plan and manage student activity programs to fulfill developmental, social, cultural, athletic, leadership, and scholastic needs (i.e., guidance and counseling programs and services);
- (6) institute a comprehensive school district program of student assessment, interpretation of data, and reporting of state and national data results;
- (7) apply knowledge and understanding of special programs to ensure that students with special needs are provided quality, flexible instructional programs and services;
- (8) analyze and deploy available instructional resources in the most effective and equitable manner to enhance student learning;
- (9) develop, implement, and evaluate change processes to improve student and adult learning and the climate for learning; and
- (10) create an environment in which all students can learn.

## **UNIVERSITY POLICIES**

### **UT Tyler Honor Code**

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.

For a full list of university policies including information related to the topics listed below, click [here](#).

- Students Rights and Responsibilities

- Campus Carry
- Tobacco-Free University
- Grade Replacement/Forgiveness and Census Date Policies
- State-Mandated Course Drop Policy
- Disability Services
- Student Absence due to Religious Observance
- Student Absence for University-Sponsored Events and Activities
- Social Security and FERPA Statement
- Emergency Exits and Evacuation
- Student Standards of Academic Conduct

#### **UT Tyler Resources for Students:**

- UT Tyler Writing Center (903.565.5995), [writingcenter@uttyler.edu](mailto:writingcenter@uttyler.edu), <http://www.uttyler.edu/writingcenter/>
- UT Tyler Tutoring Center (903.565.5964), [tutoring@uttyler.edu](mailto:tutoring@uttyler.edu), <https://www.uttyler.edu/tutoring/>
- The Mathematics Learning Center, RBN 4021, This is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- UT Tyler Counseling Center (903.566.7254) <https://www.uttyler.edu/counseling/>

#### [University Guidelines, Links and Policies](#)

### **COLLEGE OF EDUCATION AND PSYCHOLOGY (CEP) VISION AND MISSION**

**Vision:** The College of Education and Psychology is nationally recognized and respected for its academic programs and opportunities. It is a center of academic excellence, scholarly inquiry, and public service. The College prepares leaders to meet the critical challenges of the 21<sup>st</sup> Century through productive contributions to local and global communities and toward individual and cultural equity.

**Mission:** The mission of the College of Education and Psychology is to provide a positive environment that fosters the acquisition of knowledge and skills. The mission is individually and collectively realized through a community of scholars that contributes to knowledge through scholarly inquiry; organizes knowledge for application, understanding and communication; and provides leadership and service. We affirm and promote global perspectives that value individual and cultural diversity to enhance learning, service, and scholarship.

### **UT TYLER'S SCHOOL OF EDUCATION STANDARDS FOR EDUCATOR PREPARATION PROGRAMS**

**[Texas Education Standards](#):** The School of Education are committed to teaching and implementing the Texas Educator Standards at the highest level. The School of Education faculty use the Texas Education Standards, along with the Interstate New Teacher Assessment and Support Consortium (InTASC) standards used by educator preparation programs throughout the United States.

The list of [Texas Education Standards](#) can be accessed [here](#).

Access the [Code of Ethics and Standard Practices for Texas Educators](#).