Texas A&M University  
Departmental Request for a Change in Course  
Undergraduate • Graduate • Professional  
• Submit original form and attachments •

1. This request is submitted by the Department of  

2. Course prefix, number and complete title of course: EDAD 608, School Finance & Business Management

Attach a brief supporting statement for changes made to items 3a thru 3d, and 5 below.

3. Change requested
   a) Prerequisite(s): From ____________________________ To ____________________________
   b) Withdrawal (reason) ____________________________
   c) Cross-list with ____________________________
      Cross-listed courses require the signature of both department heads.
   d) Change in course title and description. Enter complete current course title and current course description; complete proposed course title and proposed course description in items 4 and 5.
   e) Change in credit/contact hours. Complete item 6b. Underline change(s). Attach a course syllabus.

4. Complete current course title and current course description: EDAD 608, School Finance & Business Management

School funds on local, state & federal level; budgeting, data processing, other systems of accounting & reporting; supply management as related to school efficiency; maintenance of buildings, grounds & equipment.

5. Complete proposed course title and proposed course description (not to exceed 50 words): EDAD 608, K-12 School Finance & Budgeting: Language of education finance & budgeting; purposes and uses of policy & management strategies; traditions of framing research questions & designing studies; accepted procedures for generating, analyzing, and interpreting issues related to school finance & budgeting administration.

6. a) As currently in course inventory:

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<tr>
<td>EDAD</td>
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<td>SCHOOL FIN &amp; BUSN MGMT</td>
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b) Change to:

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Approval recommended by:
Head of Department  2/26/08
Chair, College Review Committee  2-26-08
Head of Department (if cross-listed course)  2-26-08
Dean of College  1/31/08

Submitted to Coordinating Board by:

Director of Academic Support Services  Date

Questions regarding this form should be directed to Sandra Williams at 845-8836.
OAR/AS – 04/07

1 of 9 B15
EDAD 608
K-12 SCHOOL FINANCE & BUDGETING

Dept. of Education Administration and Human Resource Development
College of Education & Human Resource Development – Texas A&M University

Prerequisites: Graduate standing or permission of instructor

Instructor: Anthony Rolle, Ph.D.  Office: Harrington Hall 531
Phone: Office: (979) 862 - 3519  E-mail: arolle@tamu.edu
Time: Monday 5:30 pm  Office Hours: By Appointment

"The duty of the state is to secure for all as high a minimum of good instruction as is possible, but not to reduce all to the minimum; to equalize the advantages to all as nearly as can be done with the resources at hand; to place a premium on those local efforts which will enable communities to rise above the legal minimum as far as possible."

-- Ellwood P. Cubberley

COURSE OVERVIEW

Funding K-12 public education refers primarily to two sets of concepts. The first of these refers to the underlying social, political, and economic values associated with planning, developing, and delivering educational programs or services (i.e., liberty, efficiency, equity, and adequacy). The second set of ideas refers to how social, political, and economic values are pursued programmatically; that is, how are state, local, and federal revenues generated, distributed, and budgeted to achieve desired educational outcomes. More specifically, this course acquaints students with the language of education finance research; different understandings of the purpose and use of education finance research; various ways of framing research questions and designing studies; and, generally accepted procedures for generating, analyzing, and interpreting issues related to school finance and budgeting.

In addition to introducing students to theories and practices associated with funding K-12 education systems, this course also will provide students with an overview of public policy and economic methodologies common to education finance research. Public policy analysis is a process for determining which of various public or governmental policies most likely will achieve a given set of goals. Economic and financial analyses begins with the assumption that individuals choose actions that will give them the greatest satisfaction. This satisfaction can involve money but also includes non-monetary items such as increased family time or greater knowledge of Shakespeare. Each individual action creates or changes the alternatives available to others. Therefore, individuals continually adjust their actions to take into account the changing costs and benefits of these different alternatives. As a result, society is simply the product of the choices individuals make in response to expected costs and benefits.
COURSE OBJECTIVES
In a simple sense, the purpose of this course is to introduce participants to means by which answers can be framed for questions such as:

- What principles guide policymakers when discussing who should pay for education?
- Which students benefit – and how should benefit be defined – from schooling?
- How can resources be used to influence the trajectory of an organization?

Additionally, the course is intended to enable participants to enhance methodological and analytical skills related to education finance matters.

Remember: This course will be taught at an “introductory level”. Do not expect to be expertly informed regarding micro- or macro-level questions such as posed above; nor expect to be considered expert on topical matters such as: economics of education, education finance, cost effectiveness analysis, equal protection and adequacy, or budgeting strategies simply from having participated in this class alone. The field is too extensive, and the weekend format too limiting, to cover these and other important topics in the depth required to become expert. Still there is much that can be understood specifically through guided readings; question and answer interactions; deliberation and reflection; and, personal inquiry.

DISCLOSURE
I am very confident regarding my knowledge of the subject matter – I am less confident regarding my ability to convey it effectively. Consequently, I welcome your suggestions for rendering the course more effective. As such, this syllabus should itself be regarded as a draft. Assuredly, matters will emerge in assigned readings, discussions, and written assignments that will reveal inaccuracies, misinterpretations, and omissions. Your comments and suggestions regarding the manner in which the syllabus can be altered in order to benefit your successors will be appreciated.

ACADEMIC AND ANALYTICAL SKILLS TO BE LEARNED
Participants will be assisted in gaining or enhancing the following:

- Conventional analyses of liberty, efficiency, equity, and adequacy applied to education finance and budgeting.
- Basic principles of resource generation, allocation, and distribution.
- Legal reasoning applied to issues of education finance and budgeting.
- Policy writing, oral communication, formal presentation.
CONCEPTUAL UNDERSTANDINGS TO BE LEARNED

- Financial and demographic magnitude of K-12 education.

- Political dynamics and public policy values shaping resource allocation.

- Linkages between societal change, governance mechanisms, education finance and budgeting.

- Financing of, and internal resource allocation, in private and public K-12 education.

- Fundamental principles of public finance applied to education (e.g., taxation, allocation formulas, intergovernmental transfers, and accountability).

- Relationship of education financing to administrative practices and legal issues.

WRITTEN EXPRESSION

Even though this is a course regarding education finance and budgeting, participants are expected to write and speak with appropriate precision. If one cannot write about – or explain orally – an idea clearly, then the idea is not clear. Words are a principal medium of communication. Please select them with conscious intent; and, in the world of analysis and research, with logical precision.

Emotions such as inspiration, humor, and passion may well have uses in other spheres (e.g., war, politics, or romance). They are inappropriate in the world of systematic inquiry and policy analysis. Hence, select language for your writing and speaking that communicates clearly and appeals to the intellect. In the realm of research, and policy analysis resist impulses, common to us all, to persuade an audience through means other than logic (see sample provided).

REQUIRED READINGS

There is no text required for this class; but, a required collection of readings will be available on E-Reserve or at a local copy mart. Supplementary reading materials will be distributed as needed. As can be expected, readings must be completed before class. Lectures and discussions are designed to clarify, complement, and enhance readings.

SUGGESTED READINGS

The first recommended text is *Modern Education Finance and Policy* (2007) by Guthrie et al. The second recommended text is *Money and Schools, 3rd Edition* by (2007) by Thompson and Wood. The school finance texts can be used as a resource and as a reference guide for terminology, definitions of terminology, and descriptions of analytical procedures. The third suggested text is titled *The Elements of Style - 3rd Edition* by Strunk and White. If purchased, this writing text should be used to improve the quality of written assignments. There also is a fourth text suggested for this class: *The Elements of Grammar* by Shertzer. For beginning (and experienced) graduate students or researchers, both of these reference books are invaluable resources that definitely will improve written and analytical presentations.
REQUIREMENTS AND GrADING

Each student is expected to attend class regularly; study and analyze assigned readings; participate in class discussions; and complete all assignments. Some work in the class will be done in small discussion groups organized around a topic for study. Groups will work during the class period and report on issues, questions, and insights regarding the assigned material.

There will be three (3) written take-home assignments and a group presentation. Each of the three written assignments contribute up to 20% of the final grade. The group presentation contributes up to 40% of the final grade. All written assignments must be typed; and only late work will be accepted that falls under the TAMU accepted excused absences policy. Each student should meet with the instructor at least once during the semester. Office hours will be held after class or by appointment. Grades will be earned as follows:

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<th>Grade</th>
<th>Percentage</th>
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<tr>
<td>A</td>
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After a consultation with the instructor, only the first take-home assignments that receive scores below 75% may be rewritten for reevaluation. This assignment can be rewritten only once and must be submitted within one week of the original assignment’s return date. The maximum grade allowable on a rewritten submission is a B.

University Policy on Academic Integrity

Scholastic misconduct is defined broadly as “any act that violates the rights of another student in academic work or that involves misrepresentation of your own work.” The handouts used in this course are copyrighted. By “handouts” I mean all materials generated for this class, which include but are not limited to syllabi, quizzes, exams, lab problems, in-class materials, review sheets, and additional problem sets. Because these materials are copyrighted, you do not have the right to copy the handouts, unless I expressly grant permission. As commonly defined, plagiarism consists of passing off as one’s own the ideas, words, writings, etc., which belong to another. In accordance with this definition, you are committing plagiarism if you copy the work of another person and turn it in as your own, even if you should have the permission of that person. Plagiarism is one of the worst academic sins, for the plagiarist destroys the trust among colleagues without which research cannot be safely communicated.

Texas A&M University students are responsible for authenticating all work submitted to an instructor. If asked, students must be able to produce proof that the item submitted is indeed the work of that student. Students must keep appropriate records at all times. The inability to authenticate one’s work, should the instructor request it, is sufficient grounds to initiate an academic dishonesty case.

“An Aggie does not lie, cheat, or steal
nor tolerate those who do.”
The Aggie Code of Honor is an effort to unify the aims of all Texas A&M men and women toward a high code of ethics and personal dignity. For most, living under this code will be no problem, as it asks nothing of a person that is beyond reason. It only calls for honesty and integrity, characteristics that Aggies have always exemplified. The Aggie Code of Honor functions as a symbol to all Aggies, promoting understanding and loyalty to truth and confidence in each other.

If you have any questions regarding plagiarism, please consult the latest issue of the Texas A&M University Student Rules, Part 1, Section 20 which can be found online at: http://student-rules.tamu.edu. Any suspected instances of scholastic dishonesty will be investigated and resolved according to the procedures outlined in the new Aggie Honor System (http://www.tamu.edu/aggiehonor/).

**AMERICANS WITH DISABILITIES ACT (ADA) POLICY STATEMENT**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Office of Disability Services, located in B118, Cain Hall. The phone number is 979-845-1637 and the website is http://disability.tamu.edu/. Due to emergency evacuation requirements within the department, if you feel accommodations will be needed, the department requires you to fill out a disability information form and provide a class schedule for the current semester. This form will be supplied to the instructor and placed in the students file for easy accessibility in case an emergency should arise. The forms are available in the main office, 511 Harrington Tower.

**SEXUAL HARASSMENT**

Texas A&M University is committed to the fundamental principles of academic freedom, equality of opportunity and human dignity. To fulfill its multiple missions as an institution of higher learning, Texas A&M encourages a climate that values and nurtures collegiality, diversity, pluralism and the uniqueness of the individual within our state, nation and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, or veteran status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Students should contact the Office of the Dean of Student Life at 845-3113, or visit student rules at http://rules.tamu.eduurules/300/340199m1.htm for more detail information to file a sexual harassment complaint. You may also contact the College of Education and Human Development at 979-845-5311.
<table>
<thead>
<tr>
<th>Date</th>
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<tr>
<td>August 27</td>
<td>Introduction, Expectations, and Overview</td>
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<tr>
<td>September 3</td>
<td><strong>NO CLASS -- LABOR DAY OBSERVANCE</strong></td>
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<td>September 10</td>
<td>Political Power, Ethics, and Public Policy</td>
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<td>September 17</td>
<td>Applying Principles of Liberty &amp; Efficiency to School Finance</td>
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<td>September 24</td>
<td>Applying Principles of Equity &amp; Adequacy to School Finance</td>
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<td>October 1</td>
<td>** Group Meetings I: In Pursuit of Perfection **</td>
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<td>October 8</td>
<td>History of School Finance and Taxation in the United States</td>
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<td>October 15</td>
<td>School Funding Formulas I: What exists?</td>
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<td>October 22</td>
<td>School Funding Formulas II: What Do States Use?</td>
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<td>October 29</td>
<td>** School Finance Litigation in the U.S. and Texas **</td>
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<tr>
<td>November 5</td>
<td>Introduction to Budgeting Theory and Management</td>
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<td>November 12</td>
<td>Becoming an Effective Budget Analyzing Superintendent/Principal</td>
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<td>November 19</td>
<td>Now What? Conversations about the future of education finance</td>
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<td>November 26</td>
<td>** Group Meetings II: In Pursuit of Perfection **</td>
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<td>December 3</td>
<td>Presentations: <em>In Pursuit of Perfection</em> – Groups I &amp; II</td>
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<td>December 10</td>
<td>Presentations: <em>In Pursuit of Perfection</em> – Groups III &amp; IV</td>
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** Denote that assignments are due at the beginning of the class period.
COURSE ASSIGNMENTS

ASSIGNMENT ONE (20%): Educational Efficiency and School Finance (October 1, 2007).
Read and critique an article – to be distributed in class – about the failure of public education to operate efficiently. Your critique should address issues in terms of exchange efficiency and production efficiency. In terms of exchange efficiency, your response must discuss the terms "utilitarianism" and "Pareto standard". In terms of production efficiency, your response must discuss the terms "technical efficiency" and "allocative efficiency". Please use Times New Roman characters, 12 point font, and one-inch margins. Limit responses to four typed, double-spaced pages.

ASSIGNMENT TWO (20%): Educational Equity and School Finance (October 29, 2007).
Imagine a state that uses some form of a foundation program to allocate $6,000 – combined with an additional local supplement – per student enrolled in the school districts. Your response should answer the question: Is such a finance plan fair? To answer this question you must: (i) Define the type of foundation program your state uses; (ii) Evaluate thoroughly whether the foundation program described above is fair using one of Wise's equity definitions; and, (iii) Discuss the policy implications of implementing such a plan. Please use Times New Roman characters, 12 point font, and one-inch margins. Limit responses to four typed, double-spaced pages.

ASSIGNMENT THREE (20%): Perspectives on School Budgeting (November 26, 2007).
Interview a district superintendent, central business officer, or principal about their approach to school planning, management, and budgeting. The primary goal is to categorize and prioritize their dominant philosophies toward school planning and budgeting (e.g., the pursuit of equity, efficiency or liberty). The secondary goal is to categorize and prioritize their dominant philosophies toward school management and budgeting (e.g., functional-centralized or participatory-decentralized) within the context of their philosophy toward school planning. Please use Times New Roman characters, 12 point font, and one-inch margins. Limit responses to five typed, double-spaced pages.

GROUP PRESENTATION (40%): In Pursuit of Perfection: Building a Budget for the Ideal School.
The purpose of this group project is to engage students in a culminating education finance and budgeting experience. Students will demonstrate their knowledge of social, political, and economic analytical frameworks that are associated with planning, developing, implementing, managing, and evaluation of school budgets through a corporate-style budget presentation. Six groups will be comprised of four (4) or five (5) students. Presentations will be approximately one hour in duration – with an additional 20 minutes for questions. Presentations will consist of several components including, but not limited to:

- A description of your ideal school and its educational objectives;
- A description of your ideal school's prevailing budget and management philosophy;
- A description of the one-school-district assigned to your group (To be discussed on 10/1);
- A description of how state education funds dollars are distributed to the school;
- A detailed description of how your group decided to reallocate state dollars in pursuit of your ideal school's educational objectives;
- A detailed description of how your group decided to reallocate local dollars in pursuit of your ideal school's educational objectives; and,
- A detailed description of how the effectiveness of budget choices will be evaluated.

A group grade will comprise 30 out of the 40 percentage points possible on this assignment. The remaining 10 percentage points will be graded individually based on the quality of peer-evaluations.
SPECIAL ACADEMIC EVENTS
RELATED TO EDUCATION FINANCE AND BUDGETING
FALL SEMESTER 2007

(LIST SUBJECT TO CHANGE)