

Educational Administration and Policy
College of Education

Instructor

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Office Hours: Mondays 1-5 PM, or by Appt.

Description: **EDA 6242: PUBLIC SCHOOL FINANCE** State, local, and federal financing of education

Purpose and Overview of Course: This is a general course in the financing of public elementary and secondary education in the United States and specifically the state of Florida. The course examines current economic theories, sources of revenues, and trends in the fiscal structure and operations of public education. This course will present the implications of education finance policies as a public good for society. Throughout this course, we shall discuss the investment of public moneys to society. Specific emphasis will be placed on Florida in terms of revenues and expenditures for the operation of public elementary and secondary education and the Florida Education Finance Plan (FEFP) in terms of the Florida education finance distribution formula to public school districts.

General Goals/Objectives

- To develop an understanding of economic theory utilized in developing a sound, equitable, and adequate financial plan of the support of public education.
- To develop an understanding of the various education finance models currently being utilized in the United States.
- To become acquainted with roles that various levels of government play in regard to the financial support of public education.
- To become acquainted with the concept of financial equalization, educational opportunity, and the resultant relationships to recent court decisions, in the area of education finance.
- To become familiar with the current methodology for the distribution of state and local moneys for the support of public education in the state of Florida.

- To develop novice research expertise in the arena of education finance.

**Specific Goals/Objectives- Principal Leadership Standards
-University of Florida Educational Leadership Curriculum Framework**

- Knowledge of managing the learning environment standard as related to funding of Florida Schools
- Knowledge of managing the learning environment standard as related to financial auditing and accounting
- Knowledge of managing the learning environment standard as related to facilities management

Texts:

- Faith Crampton, R. Craig Wood, and David C. Thompson, *Money and Schools*, Sixth Edition, (Routledge Publications, Taylor & Francis Group), New York, ISBN: 978-1-138-02505-9 (hbk): 978-1-138-02506-6(pbk): 978-1-315-77539-5(ebk). (The instructor does not recommend the E edition)
- *State Accounting Manual* (excerpts) provided by the instructor (Hereinafter referred to as the “Redbook”)
- Outside materials as provided during class by the instructor

Grade Basis:

Five Scholarly Article Reviews (must successfully complete all)	25 percent
Final Exam Take Home (Budget Exercise must receive at least 75 % to pass)	25 percent
Final Examination (in class) (must receive at least 75% to pass.)	50 percent

Scholarly Article Reviews-Format and questions are a separate handout by the instructor.

Examinations: There is a cumulative final examination of a take-home portion and an in-class portion. The take-home portion is a budget exercise consisting of a hypothetical Florida school district and a hypothetical school for you to project revenues and expenditures. The in-class exam will consist of essays and objective questions including problems to answer, which requires a brief explanation. Questions are based on the material presented in class and reflect coverage of the assigned readings.

Class Attendance: If one does not present an article review when called upon, absent or not, then this would reflect in the percentage toward Class Case Presentations.

There are no make up exams. Under extraordinary circumstances, on a case-by-case basis, one may present the instructor with his or her request/circumstances for review.

Students with Disabilities: Students requesting classroom accommodation must first register with the Dean of Students Office. The Dean of Students Office will provide documentation to the student who must then provide this documentation to the Instructor when requesting accommodation.

Required University of Florida Honor Code Statement

We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honesty and integrity.

- Session #1, August 24, **Introduction, outline of course and materials, overview of the course, introduction to the study of education finance, the nature of the research, local, state, and national issues.**
- Session #2, August 31, **Education as a public good versus that of commodity, collective good, individual good, and spillover effects.** Readings: Crampton, Wood & Thompson, (hereinafter CW&T) Chapters 1 & 2.
- *Note-Monday, Sept. 7 Labor Day-Univ. Closed*
- Session #3, Sept. 14, **Article Review Due #1, Tax theory, federal, state, and local concepts, determining Florida millage rates, levy, and assessed valuations. Take Home Problems Assigned,** Readings: CW&T Chapter 3.
- Session #4, Sept. 21, **(Continued) Tax theory, federal, state, and local concepts, determining Florida millage rates, levy, and assessed valuations.** Readings: CW&T Chapter 3.
- Session #5, Sept. 28, **Article Review Due # 2, Funding Continued, Florida fund accounting,** Readings: CW&T Chapter 4 and Florida DOE “Redbook” as assigned, (“Redbook” handouts by instructor).
- Session #6, Oct. 5, Budget Planning, Readings: CW&T Chapter 5.
- Session #7, Oct. 12, **Article Review Due #3, Budgeting for personnel, Instruction, and Student Activities,** Readings: CW&T chapter 6, 7, and 8.
- Session #8, Oct. 19, **Financing Capital Outlay, bonding, certificates of participation, rating agencies, tax and bond limitations,** Readings: CW&T Chapter 9.
- Session #9, Oct. 26, **Article Review Due #4, Legal Liability and Court Reform, Readings: CW&T Chapter 11, and Handouts by Instructor.**

- *Note-No Class, Week of Nov. 2, Annual Meeting, Education Law Ass'n, Cleveland*
- Session #10, Nov. 9, **Article Review Due # 5, Florida Education Finance Program**, Readings: Instructor Handouts
- Session #11, Nov. 16, **Florida Education Finance Program-Take Home Portion of the Final Exam Given-Determining the State and Local Share, the Tax Rate, and the Levy for Lizard Lick School District, Florida.** Readings: Instructor Handouts.
- Note, No Class, Thanksgiving Week
- **Session #12 Nov. 30, Final Exam-Take Home Portion of the Final Exam Due**

Supplemental Readings

R. Craig Wood, "The Impact of School Building Age on Pupil Achievement: Counterpoint," *Council of Education Facility Planners, Journal*, 1980, v. 18, n. 5, 20-21.

R. Craig Wood, "The Early Retirement Concept and A Fiscal Assessment Model for Public School Districts," *Journal of Education Finance*, 1982, v. 7, n. 3, 262-276.

R. Craig Wood, "Financial Exigencies and the Dismissal of Public School Teachers: A Legal Perspective," *Government Union Review*, 1982, v. 3, n. 4, 49-66.

R. Craig Wood, "State and Federal Constitutional Ramifications of Vouchers and Tax Credits," *NOLPE School Law Journal*, v. 11, 31-54.

R. Craig Wood, "An Update on Real Property Tax Practices for Financing Public Elementary and Secondary Education," *Journal of Education Finance*, v. 9, n. 4, 524-528.

M. David Alexander and R. Craig Wood, "The Financing of Education Facilities," *Planning and Changing*, v. 14, n. 4, 201-213.

R. Craig Wood, "Liability of School Business Managers," *Planning and Changing*, v. 14, n. 4, 245-256.

R. Craig Wood, Robert Sheehan, and Joyce Adams, "State Special Education Funding Formulas: The Relationship to Regular Education Placement," *Planning and Changing*, v. 15, n. 3, 131-143.

R. Craig Wood, "The Change of Union Affiliation in Public School Districts: Analysis and Implications of National Labor Relations Board Decisions," *Journal of Collective Negotiations in the Public Sector*, v. 14, n. 3, 1985, 213-230.

- R. Craig Wood, "Chapter Nine of the Federal Bankruptcy Act: A Fiscal Alternative for School Districts," *Journal of Education Finance*, v. 11, n. 1, 1985, 56-68.
- R. Craig Wood, "Risk Management for Punitive Damage Liability: Legal and Economic Aspects," *Planning and Changing*, v. 17, n. 1, 1986, 165-179.
- R. Craig Wood, "The Fiscal, Legal, and Political Aspects of State Reform of Elementary and Secondary Education" *Journal of Education Finance*, 1987, v. 12, n. 1, 154-158.
- R. Craig Wood, "Public Policy in Class Action Suits Against School Construction Projects: *Huber v. Franklin County School Board of Trustees*," *Education Law Reporter*, v. 44, n. 1, 1988, 19-25.
- David S. Honeyman, R. Craig Wood, David C. Thompson, and Kent Stewart, "The Fiscal Support of School Facilities in Rural and Small Schools," *Journal of Education Finance*, v. 13, n. 3, 1988, 227-239.
- R. Craig Wood and Grover Baldwin, "Merit Pay and Developing Legal Issues," *Journal of Education Finance*, v. 13, n. 1, 1988, 135-155.
- R. Craig Wood and Steven Goldblatt, "Access to Public Educational Facilities Under the Equal Access Act," *Planning and Changing*, v. 19, n. 2, summer, 1988, 96-107.
- R. Craig Wood, "State Plans for Financing School Construction," *Council of Education Facility Planners Journal*, v. 27, n. 2, March/April, 1989.
- R. Craig Wood and David S. Honeyman, "Adequacy and Excellence: Twin Dilemmas for the States," *Educational Considerations*, v. 17, n. 2, spring, 1990, 27-30.
- R. Craig Wood, "*Kadrmas v. Dickinson Public Schools*: A Further Retreat From Equality of Educational Opportunity," *Journal of Education Finance*, v. 15, n. 3, winter, 1990, 429-436.
- R. Craig Wood and Patricia Cahape, "Demographic Shifts and State Fiscal Capacities Affecting Public Elementary and Secondary Education in the States of Kentucky, Tennessee, Virginia, and West Virginia," *Journal of Education Finance*, v. 16, n. 2, Fall, 1990, 148-158
- Steven Stark, R. Craig Wood, and David S. Honeyman, "The Florida Educational Lottery: Its Use as a Substitute for Existing Funds and its Effects on the Equity of School Funding," *Journal of Education Finance*, v. 18, n. 3, 1993, 231-242.
- David C. Thompson, David S. Honeyman, and R. Craig Wood, "The Kansas School District Equalization Act: A Study of Fiscal Equity of Funding Categories," *Journal of Education Finance*, v. 19, n. 1, 1994, 36-68.

R. Craig Wood and David C. Thompson, "Funding Public Education Based on the Concept of Cost of Living," *Educational Considerations*, v. 21, n. 2, spring, 1994, 60-72.

David C. Thompson, R. Craig Wood, David S. Honeyman, and M. David Miller, "Resource Accessibility, Wealth Neutrality, and Tax Yield in Montana," *Educational Considerations*, v. 21, n. 2, Spring, 1994, 3-16.

Jeffrey Maiden and R. Craig Wood, "An Examination of the Discretionary Elements of the Florida Education Finance Program," *Journal of Education Finance*, v. 21, n. 2, 1996, 271-290.

R. Craig Wood, "*Scott v. Commonwealth*: Virginia Courts Consistently Rule Against Education Finance Equalization Claims," *Education Law Reporter*, v. 115, n. 1, 1-7.

R. Craig Wood and Luke Cornelius, "Kiryas Joel II: The Continuing Controversy of Church and State Separation," *Education Law Reporter*, v. 115, n. 2, 127-137.

R. Craig Wood and Luke Cornelius, "Leveling the Playing Field: Title IX & *Daniels v. School Board of Brevard County, Florida*," *Education Law Reporter*, vol. 129, no. 1, 19-29.

R. Craig Wood and Hernan Castro, "The Florida Opportunity Scholarship: An Analysis of the Florida School Voucher Plan," *Education Law Reporter*, vol. 156, [739-758], 2001.

R. Craig Wood, "Constitutional Challenges to State Education Finance Distribution Formulas: Moving from Equity to Adequacy," *St Louis University Public Law Review*, Vol. 23, no. 2, 2004, 531-564.

R. Craig Wood and Bruce Baker "An Examination and Analysis of the Equity and Adequacy Concepts of Constitutional Challenges to State Education Finance Distribution Formulas," Invited article to the *University of Arkansas-Little Rock Law Review*, vol. 27, no 1, 2004, 125-168.

R. Craig Wood and J. Robert McClure, "The Florida Special Education Voucher Plan," *Journal. of Education Finance*, vol. 29, no. 4, 359-366.

R. Craig Wood and George Lange, "Selected State Education Finance Constitutional Litigation in the Context of Judicial Review," *Education Law Reporter*, vol. 207, no. 1, May 4, 2006, 1-16.

R. Craig Wood and George Lange, "The Justiciability Doctrine and Selected State Education Finance Constitutional Challenges," *Journal of Education Finance*, vol. 32, no. 1, Summer 2006, 1-21.

George Lange and R. Craig Wood, "Education Finance Litigation in North Carolina: Distinguishing *Leandro*," *Journal of Education Finance*, vol. 32, no. 1, Summer 2006, 36-70.

R. Craig Wood and Alvin Schilling, "An Examination of *Abbeville v. South Carolina: Constitutional Challenge in Financing Public Elementary and Secondary Education*," *Education Law Reporter*, vol. 220, no. 2, August 23, 2007, 453-470.

John Dayton and R. Craig Wood, "*School Funding Litigation: Scanning the Event Horizon*," *Education Law Reporter*, vol. 224, no. 1, November 29, 2007, 1-19.

R. Craig Wood and R. Anthony Rolle, "Improving "Adequacy" Concepts in Education Finance: A Heuristic Examination of the Professional Judgment Research Protocol," *Educational Considerations*, vol. 35, no. 1 fall, 2007, 51-55.

William Thro and R. Craig Wood, "The Constitutional Text Matters: Reflections on Recent School Finance Cases," *Education Law Reporter*, vol. 251, no. 2, February 18, 2010, 510-532.

R. Craig Wood, "Justiciability, Adequacy, Advocacy, and the 'American Dream,'" *Kentucky Law Journal*, vol. 98, 2009-2010, no. 4 739-787.

Douglas Johnson and R. Craig Wood, "State Blaine Amendments and Funding Religiously Affiliated Schools: State Constitutional clauses in Context," *Illinois State Education Law & Policy Journal*, vol. 30, no. 4, July 2010, 34-65.

Carlee Escue and R. Craig Wood, "*Zuni versus the Department of Education: The Impact on Fiscal Equity*," *Planning & Changing*, vol. 41, No. 3/4, 2010, 187-197.

Carlee Escue, William Thro, and R. Craig Wood, "Some Perspectives on Recent School Finance Litigation," *Education Law Reporter*, vol. 268, no. 2, August 18, 2011, 601-618.

Luke Stedrak, Justin Ortagus, and R. Craig Wood, "The Funding of Virtual Schools in Public Elementary and Secondary Education," *Educational Considerations*, vol. 34, no. 2 spring, 2012, 44-54.

R. Anthony Rolle and R. Craig Wood, "When What You Know Aint' So: A Comparative Analyses of Revenues Generated from the Texas Foundation School Program for Independent School Districts and Charter School Districts," *Educational Considerations*, vol. 34, no. 2 Spring, 2012, 20-29.

R. Craig Wood, "A Critique of the Federal Challenge to Financing Public Education Along Racial Lines in *Lynch v. Alabama*: How the Plaintiffs, the Defendants, and the Federal District Court Erred in Examining the Funding of Public Education in Alabama," *Education Law & Policy Review*, vol. 1, no. 1, Spring, 2014, 123-171.

Brittany Larkin, Jasmine Ulmer, R. Craig Wood, "Florida: State Issues Affecting P-12 and/or Higher Education Funding." *Journal of Education Finance*, vol. 39, no. 3, Winter, 2014, 253-255.

R. Craig Wood and William Thro, "Originalism and the State Education Clauses: The Louisiana Voucher Case as an Illustration," *Education Law Rptr.*, vol. 302, no. 3, May 22, 2014, 875-891.

Brittany Larkin, Jasmine Ulmer, R. Craig Wood, "Florida," *Journal of Education Finance*, vol. 40, no. 3, Winter, 2015, 310-313.

David C. Thompson, R. Craig Wood, and David S. Honeyman, *Fiscal Leadership for Schools: Concepts and Practices*, (White Plains: NYL Longman Pub. Co.), 1994, 648 pages, ISBN N. 0-8013-0809-7.

R. Craig Wood, David C. Thompson, Lawrence Picus, and Don I. Tharpe, *Principles of School Business Management*, 2d Ed, (Reston, VA: Association of School Business Officials), 1995, 908 pages, ISBN N. 0-910170-70-3.

R. Craig Wood, David C. Thompson, John Dayton and Christine Kiracofe, *Education Finance Law: Constitutional Challenges to State Aid Plans, An Analysis of Strategy*, 4th Ed, (Dayton Ohio, Education Law Association), 2015, ISBN 10:1-56534-165-1; 13: 978-1-56534-165-4.