Understanding School Finance:

California's Complex K–12 System

Clarifying Complex Education Issues

About EdSource

Independent and impartial, EdSource strives to advance the common good by developing and widely distributing trustworthy, useful information that clarifies complex K-12 education issues and promotes thoughtful decisions about California's public school system.

A unique statewide nonprofit, EdSource is an invaluable resource for everyone who cares about California's public schools.

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About this publication

Since it was first published in 1982, this booklet — a succinct description of how California's education funding system works — has been one of EdSource's most popular publications. In addition to a readable and thorough explanation of school finance, this booklet includes a number of charts and graphs to help the reader visualize a very complex system.

Legislators, school administrators, school board members, teachers, parents, reporters, and interested community members depend on it to become more effective participants in finance-related decisions.

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California’s

School Finance System

School finance is the subject of perennial debate in California, yet the basic system has changed very little in the past three decades. The total that each public school district can spend on its students depends on the state’s economy, ballot measures, political priorities, and court decisions.

This publication summarizes and explains the complicated system that pays for the education of almost 6 million elementary and secondary school students, the salaries and wages of thousands of employees, and the construction and maintenance of more than 8,000 schools in California.

EdSource publishes an update on school finance legislation each fall and offers special kits with relevant publications for new and veteran school board members, policymakers, teachers, and students in administrator credential classes. Other publications that are related to school finance are online at www.edsource.org and are also available from the EdSource office.

Clarifying Complex Education Issues

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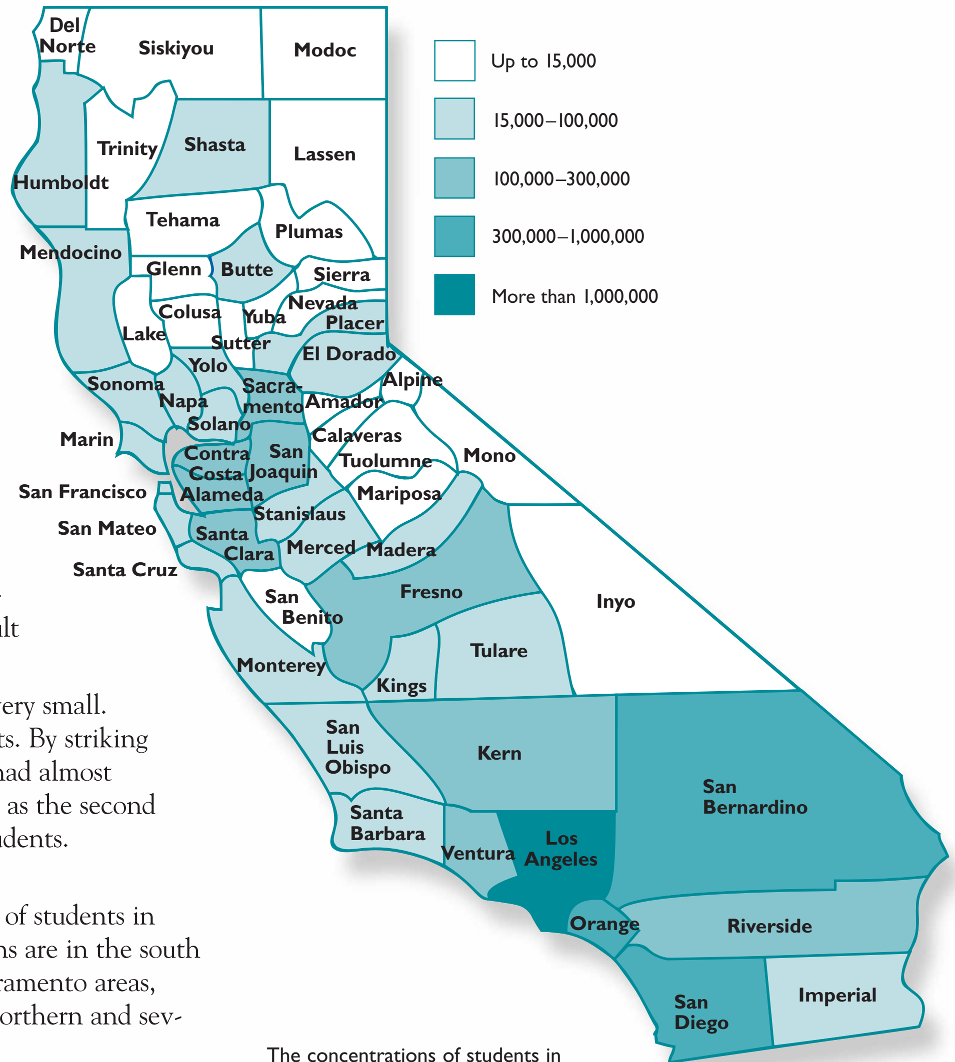
Figure 1

Distribution of Students by County



The concentrations of students in California are in the south and around the San Francisco Bay and Sacramento areas.

Data: California Department of Education EdSource 12/99

Diversity is the rule in California

Almost 6 million children — with varying ethnic and socioeconomic backgrounds, languages, learning styles, and individual needs — go to public schools in California. Their schools are free, as the California Constitution mandated in 1879, and the students must attend from age 6 to 18 or until they graduate or pass the tests to qualify for the equivalent of a high school diploma.

In 1999 more than half, or 570, of the 987 school districts are kindergarten through 8th grade. These are the feeder elementary districts for the 92 high school districts, grades 9 through 12. The other third — 325 — are unified, encompassing kindergarten through 12th grade. Many districts offer additional programs, such as Adult Education.

Many of the almost 1,000 districts are very small. Close to half have fewer than 1,000 students. By striking contrast, in 1998–99 Los Angeles Unified had almost 700,000 students, nearly five times as many as the second largest district, San Diego, with 138,000 students. (See Table A.)

The map in Figure 1 shows the number of students in each county of the state. The concentrations are in the south and around the San Francisco Bay and Sacramento areas, with sparse student populations in the far northern and several eastern counties.

The smallest districts have one school or even one classroom, while Los Angeles Unified has approximately 700 schools. In 1998–99, the 8,331 individual schools also ranged in size, from three dozen one-room schoolhouses with as few as nine students to high schools with as many as 5,000 pupils.

The geographical and socioeconomic characteristics of schools do not follow a neat or even describable pattern — diversity is the rule in California. However, all of the districts, with their elected school boards and thousands of teachers, administrators, and support personnel, share a common feature: They are part of a school finance system controlled in Sacramento by the governor and Legislature.

Public schools rely on state revenues and local property taxes

California's multibillion-dollar public education system is supported primarily by state sales and income tax revenue and by local property taxes. These are supplemented with money from the federal government, the California State Lottery, and miscellaneous funds from such diverse local sources as developer fees and contributions from businesses, community members, and occasionally municipalities.

The estimated proportions for 1999–2000 shown in Figure 2 are typical. More than half the revenues come from the state's budget, and about 23% come from local property taxes. The Legislature and governor determine both these amounts each year. The process begins with the release of the governor's proposed budget in January and concludes — after considerable discussion, updates of anticipated revenues, and political tradeoffs — with the adoption of the state's budget. This usually occurs between July 1, the constitutional deadline, and the end of August, when legislators finally compromise if agreement does not occur sooner. Statewide, K-12 education depends on those decisions for more than five-sixths of its total income in each fiscal year, which starts on July 1.

Table A

Breakdown by Size of School Districts

	Percent of districts	Percent of students (ADA*)
Under 500 students	31%	1%
500 – 1,000	13%	2%
1,000 – 5,000	29%	13%
5,000 – 15,000	19%	31%
15,000 – 50,000	7%	32%
More than 50,000 students	<1%	21%

While 44% of school districts have 1,000 or fewer students, Los Angeles Unified School District had almost 700,000 students in 1998–99.

These percentages may vary slightly from year to year.

* ADA is the Average Daily Attendance.

Data: California Department of Education EdSource 12/99

The Legislature does not have full discretion over decisions about the amount of revenues for schools. Since the 1988–89 school year, elementary and secondary education and community colleges know they are guaranteed minimum funding. In November 1988, voters built this assurance into the California Constitution when they passed Proposition 98, which was amended in 1990. How much of the minimum level of funding is from state taxes and how much from local property taxes is, however, a legislative decision, as is the manner in which the money is allocated.

After the approval of Proposition 13 in 1978, property tax revenues plummeted, and the state had to make up the lost K-12 funding. Over the next several years total property tax revenues increased steadily, which meant that the state's share of the education budget decreased. During the early 1990s recession, the Legislature and governor shifted additional property taxes from cities and counties to schools in order to relieve pressure on the state's budget. In 1999, a challenge to that move was being appealed in the California courts. Meanwhile, the revenue from property taxes has leveled off at about a quarter of the total money for schools.

Every year as much as 10% of the support for public education comes from the federal government. With few exceptions, most of that money is targeted to specific programs or purposes.

Payments from the California State Lottery, approved by voters in 1984, have fluctuated from a high of $176 per pupil in 1988–89 to a low of about $80 in 1991–92. By the late 1990s, the lottery was contributing less than 2% of the total revenues for K-12 schools, at $110-$120 per pupil.

The final 5% of the education budget is from local miscellaneous sources, including such items as cafeteria food sales, money for debt repayment, and interest on reserves. Districts may seek grants or contributions, sometimes channeled through private foundations established to solicit donations from local families and businesses. Districts may also levy a developer fee on new residential or commercial development within their boundaries to finance the construction or renovation of school facilities.

A school district can also call an election for a "parcel tax" on a piece of land or residence, usually for educational programs. More than 87% of these elections gained majority approval between 1983 and June 1999, but only 49% reached the required two-thirds vote.

California courts have declared that fees may not be charged for most school-related activities, one exemption being home-to-school busing. No other sources of revenue are currently authorized for school operations.

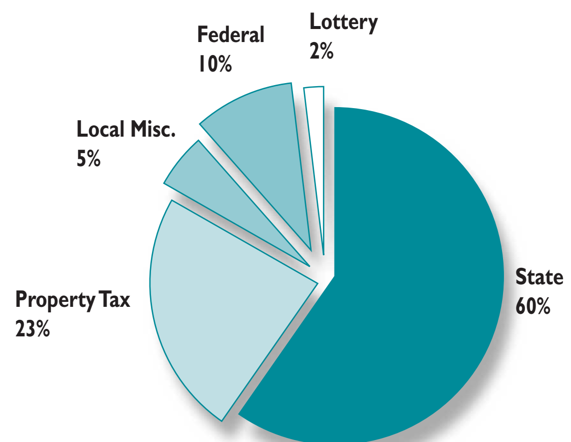
Districts receive general purpose revenues and earmarked funds

The largest part of each district's revenue is for the general expenses of educating students — employees' salaries and benefits, supplies, textbooks, and regular maintenance. Each district also receives some state and federal money for special programs or categories of children with special educational needs. This funding is called "categorical aid."

Close to two-thirds of the total money for education is for general purposes, with just over one-third for categorical

Figure 2

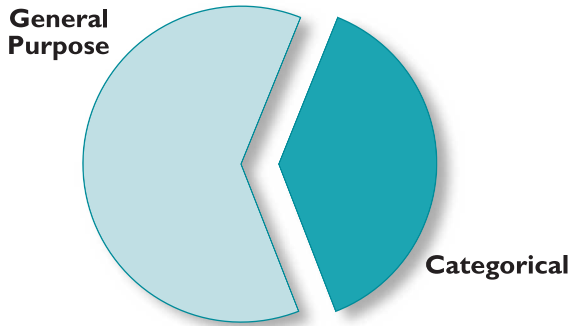
Sources of Revenue for K-12 Education in 1999–2000



More than half (60%) of public school revenues come from the state's budget. The state also controls the distribution of local property taxes (23%).

Data: Office of the Legislative Analyst EdSource 12/99

Figure 3
Split Between General Purpose Revenues and Earmarked Funds



More than a third of the state's revenues are earmarked for special uses.

Data: California Department of Education EdSource 12/99

aid. (See Figure 3.) The complex allocation system is adjusted somewhat by the Legislature almost every year, with varying and sometimes unpredictable effects on individual school districts.

General purpose or "revenue limit" income provides the bulk of all districts' income

Each district has its own revenue limit per student, the general purpose income it receives from state funds and local property taxes. The amount was originally based on 1972 spending levels, with many adjustments since that time.

Revenue limit funds form the bulk of all districts' income. The Legislature usually grants enough money to cover annual cost-of-living adjustments (COLAs) to revenue limits. During the state's recession in the early 1990s, the appropriation for revenue limits was not enough to pay the COLAs specified in the law. The accrued but unpaid COLA is identified as a deficit that schools are legally entitled to receive. The cumulative "deficit factor" was reduced somewhat by the Legislature for 1999–2000, with an outstanding balance estimated at about $1.6 billion or 7% for school districts. (For County Offices of Education, the deficit factor was 8.6%.)

The total revenue limit income a district gets depends primarily on how many students it has. The technical count is Average Daily Attendance (ADA), the average number of pupils attending school over the year. ADA multiplied by the district's per-pupil revenue limit equals its total revenue limit income.

Table B

Major Conponents of a District's Revenue Limit

Base Revenue Limit
+ COLA
- Deficit Factor
+ Meals for Needy Pupils
+ Summer School
+ Longer School Day and Year
Other Adjustments

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As a hedge against declining enrollment, a district may use either the current or previous year's ADA to calculate its revenue limit income. Beginning with the 1998–99 school year, ADA is based on actual attendance and does not include excused absences, such as illness, even though a school's expenses are not reduced when students are absent.

Table B below shows the major components of a district's revenue limit. The actual calculations in the multi-page revenue limit worksheet are extremely complicated.

In determining the education budget, the Legislature adds state funds to the estimated local property tax receipts in order to reach the total appropriation for revenue limits. The exact mixture of state and local money does not matter to most districts because the state normally will not allow them to receive more than their designated revenue limit.

In about 60 districts, however, property tax receipts equal or exceed the revenue limit. These districts are called "basic aid" because they may retain all of their property tax money and, in addition, receive basic aid of $120 per pupil from the state that is guaranteed by the California Constitution.

Earmarked funds or "categorical aid" is for targeted students or special purposes

All districts receive categorical aid, in varying amounts. The federal and state budgets fund approximately 80 of these special programs. In most cases, regulations accompany the funds to ensure that the money is spent on the targeted children or special purpose for which the categorical aid is granted. Categorical allocations reflect state and federal court requirements as well as legislative choices.

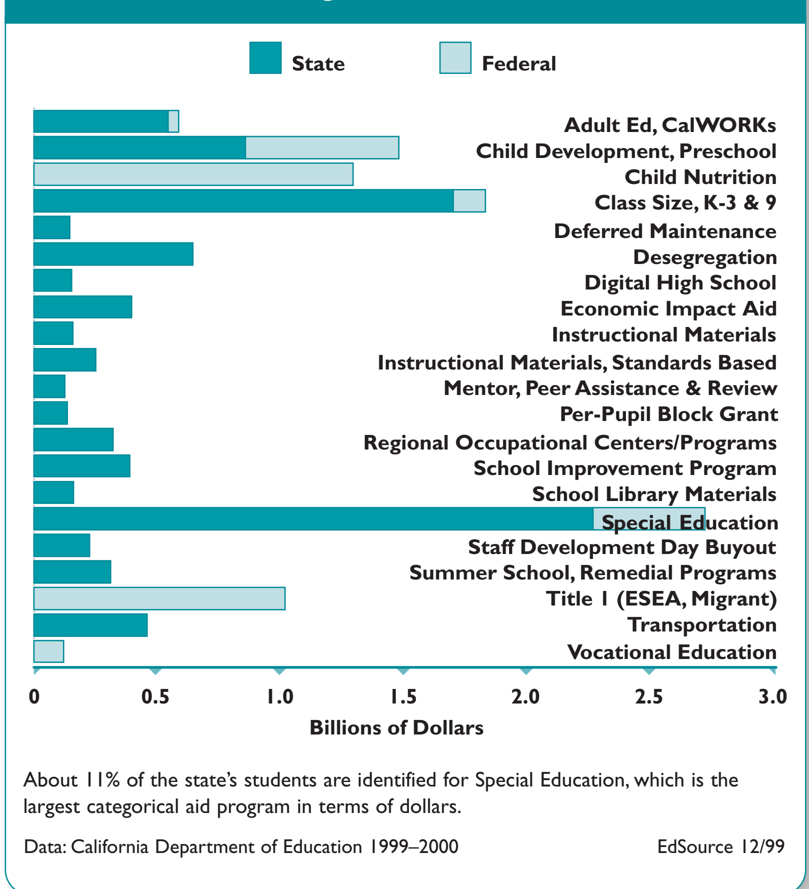
The major federal and state categorical aid programs are displayed in Figure 4. Certain allocations, such as for instructional materials, come automatically to school districts. Others, such as for class size reduction, require an application. Some programs are based on the characteristics of the children or families in a district, such as low-income, non-English speaking, or migrant. Other programs are for specific activities or expenses, such as transportation or child care. Most of the federal funds flow through the California Department of Education.

Special Education is the largest program in terms of dollars. According to court decisions and federal and California law, a district is responsible for the appropriate education of each student with qualifying physical, emotional, or educational needs who lives within its

boundaries from infancy through age 21. Approximately 11% of the state's students are identified for Special Education.

Federal and state funding for Special Education totals more than $2.7 billion. Yet the categorical aid does not cover the entire cost of educating these students. All districts must contribute some of their general purpose funds for Special Education. This is known as "encroachment."

For several years, about 30 of the state-funded categorical programs were combined into a single line item in the state budget. This "mega-item" was intended to prevent the governor from eliminating or reducing an appropriation for an individual program. The Legislature also granted school districts the discretion to shift a small amount of money from one mega-item program to another. The mega-item was eliminated in 1999–2000, but the spending flexibility increased somewhat.



About 11% of the state's students are identified for Special Education, which is the largest categorical aid program in terms of dollars.

Data: California Department of Education 1999–2000 EdSource 12/99

Lottery and miscellaneous income make up the rest of the K-12 education budget

The California Lottery must, according to law, pay 34% of its proceeds to public education institutions, giving equal amounts for each kindergarten through university student.

At 2% or less of total K-12 revenues, lottery funds are not a significant portion of school districts' income, and the amount is not guaranteed. Nonetheless, this money is useful because it may be spent for any purpose except for construction or acquisition of property. A March 2000 ballot measure would earmark half of any annual increase in total lottery revenues for instructional materials in public schools and community colleges.

The rest of the miscellaneous income that school districts receive is also valuable because the district is often free to choose how to spend the revenue. The amounts, however, are usually small.

Most funding for new schools or renovations is separate from the basic school finance system

The combination of growing enrollments, reduced sizes of K-3 classes, and aging facilities creates enormous financial pressure in districts that must build or make major renovations to school buildings. Billions of dollars are needed for school construction and reconstruction.

California voters have approved a sequence of state bond measures, and that money is dispensed fairly rapidly for approved projects. School districts must match those construction funds from the state, to the tune of 50% for new construction and 20% for renovation.

Districts may ask their voters to approve the sale of local general obligation bonds for the construction or renovation of schools, with a two-thirds vote. From 1986 to November 1999, 420 of 776 local bond elections reached that level, while another 311 failed but received more than a majority vote. Statewide approval of a ballot measure in March 2000 could change that threshold to a majority vote.

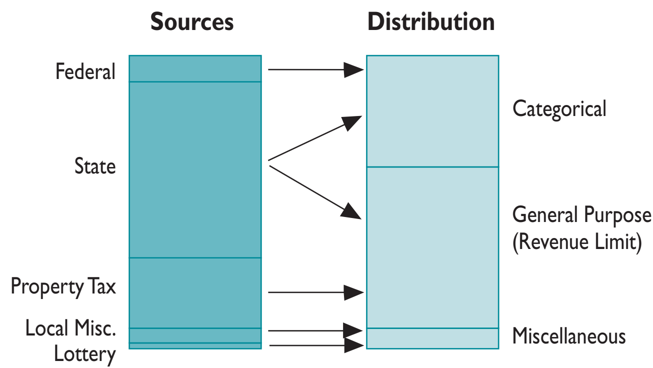
The courts and voting public have affected school finance

The past three decades have been turbulent ones for public education. Swings in the state's economy, major changes forced by ballot measures, shifting legislative and gubernatorial priorities, and state and federal court decisions have created uncertainty and, frequently, diminished local control for California's public school districts.

The *Serrano* court case put equity issues on the table

The most striking fact during the past 30 years is the state government's increasing authority over how schools are

Figure 5
California's School Finance System



This is a highly simplified summary of California's school finance system. Missing from it are the 58 county offices of education that provide a variety of services to districts, from financial review and assistance to extensive Special Education programs and juvenile court schools. Also not shown are the programs and activities in the California Department of Education (CDE). Combined, county offices and the CDE account for about 1% of K-12 public school expenditures in California.

Data: Office of the Legislative Analyst EdSource 12/99

funded and how districts may use their money. The *Serrano v. Priest* court case, which began in 1968, charged that a school finance system based on property taxes did not provide children with equal protection under the law and was therefore unconstitutional.

School districts with a lot of commercial and industrial property had higher property "wealth" per pupil, while other neighboring districts had much lower wealth. These disparities meant that a given property tax rate raised very different amounts of revenue. Further, districts with lower wealth behind each pupil had to set higher property tax rates to obtain a given amount of revenue. The court found this system to be unfair.

In 1972 the Legislature faced not only the court challenge, but also rapidly escalating property taxes. The legislators set a limit (in Senate Bill 90) on the amount of general purpose revenue a district could receive from local property taxes — the still operative revenue limit. They planned to grant an increase for inflation each year.

For many years previously, school boards had set a tax rate and levied taxes on the assessed value of property within the district. Due to the variations in both property tax rates and property wealth, districts were spending very different amounts of money. Therefore, when revenue limits were set at roughly each district's 1972 general purpose spending level, they too varied quite a lot. In addition, property tax rates continued to be unequal district to district.

The California courts required the Legislature to find a way to finance schools that would be more equitable for both taxpayers and students. The goal was to keep revenue limits for each type of district within $100 — the "*Serrano*" band.

The response was Assembly Bill 65 in 1977. Its annual inflation adjustment on a sliding scale was designed to equalize revenue limits over time. Higher inflation increases went to districts with low revenue limits, with lower (occasionally no) inflation adjustments for high revenue limit districts.

In 1983 the Superior Court decided that this practice had resulted in sufficient compliance with the *Serrano* mandate because most of the state's students were within the *Serrano* band after the court adjusted it for inflation. After a series of appeals, the case was declared closed in the spring of 1989.

Figure 6 shows the number of students and revenue limit ranges for elementary, high school, and unified districts, each of which receive different amounts. As of 1998–99, very few students are outside the *Serrano* band. Despite this statewide compliance, some districts still get more revenue limit income than others in the same geographical area.

From the beginning, the judge in the *Serrano* case deliberately excluded categorical programs from considerations about equity in general purpose funding. During the 1970s, categorical funds grew quickly, due in large part to federal civil rights requirements, court decisions, new bilingual and Special Education regulations, and strong special interest groups. At the end of the 1990s, the categorical portion of the K-12 education budget was still growing. Some districts get only minor amounts of categorical aid, while others receive more than a third of their income from that special support.

Proposition 13 breaks the link between local voters and their schools

An initiative on the June 1978 ballot that is still referred to as Proposition 13 partially solved the *Serrano* issue before the final Supreme Court decision. But at the same time the proposition created other problems for schools. By mandating a statewide system of assessing property value and setting a maximum property tax rate of 1% for every homeowner, Proposition 13 eliminated the inequities in tax rates that were challenged in *Serrano*. But by prohibiting voters from approving any increase in property taxes above the 1% ceiling and by drastically reducing property taxes across the state, Proposition 13 broke the link between local property taxes and local schools. Although property taxes are an important revenue source, they no longer are the major factor in school funding.

The link between local voters and their schools was also broken. Voters can levy a uniform dollar tax per parcel of land, but they cannot increase property taxes, with one exception. Authority for districts to levy taxes for bonds for school construction or renovation with a two-thirds vote was reinstituted in 1986.

Until 1978, property taxes furnished about two-thirds of education's revenues. Proposition 13 caused a nearly exact flip-flop when the Legislature bailed out school districts with state

funds. The state also took over the allocation of local property taxes to cities, counties, and special districts as well as schools, a move that has never been rescinded. Education has had to look to Sacramento for its funding ever since.

In November 1979 the late Paul Gann's Proposition 4 limited the amount of tax money state and local governments, including school districts, could legally spend. Senate Bill 1342, the implementing legislation, defined school district Gann limits in a way that has thus far minimized their impact.

The dependence of education on the state's budget is problematic from another point of view — the health of the state's economy. Since Proposition 13, California's economic cycles have swung from periods of accumulating large state reserves to deficit spending. Each year the education community faces uncertainty about how much money will be allocated for revenue limits and for special programs — to say nothing of rapidly expanding enrollments.

A one-time gain in funding for education came in 1983 with the passage of the comprehensive law, Senate Bill 813. It provided millions of dollars for various education reforms, such as a longer school day and year.

Proposition 98 provides some relief

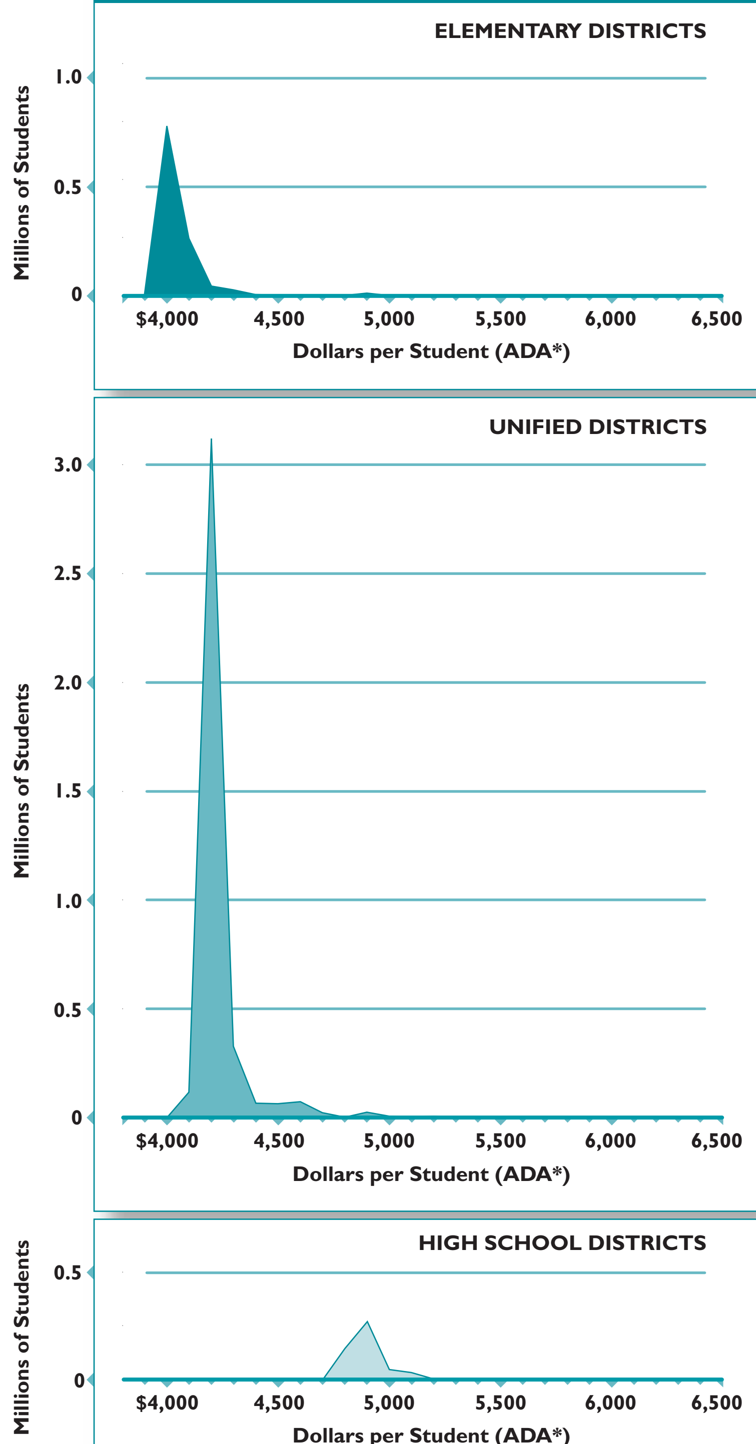
Concerned with the need to improve and stabilize funding for education, voters supported another constitutional amendment in 1988, amended in 1990. Proposition 98's guarantee of a minimum funding level for education is unique in the nation. (See Figure 7.)

Proposition 98 requires each school to prepare and publicize an annual School Accountability Report Card that covers at least 13 required topics, such as test scores, dropout rates, and teacher qualifications.

The Legislature has the authority to suspend Proposition 98 by a two-thirds vote of both houses and approval of the governor. This politically unpalatable step was taken only once, following the 1994 Northridge earthquake. In some years education has received more than the minimum, thereby increasing the base funding level for future years.

In 1996–97 then-Governor Pete Wilson and the Legislature faced an unusual, if welcome, situation — a huge increase in tax revenues due to the state's economic upturn. About $1.5 billion had to be allocated for K-12 education under Proposition 98 provisions. The swift legislative response, given the need to finalize the budget, was the adoption of the K-3 class size reduction program, which now costs about $1.5 billion annually.

Figure 6
Number of Students at Base Revenue Limit Levels

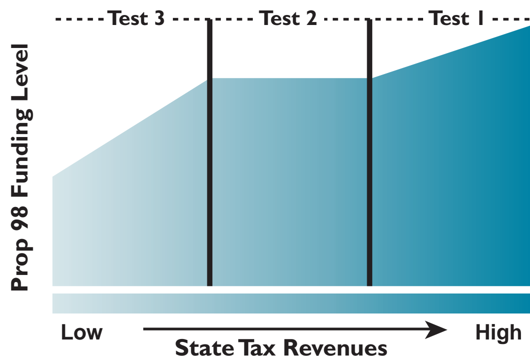


Average base revenue limits for 1998-99

For 1998–99, the California Department of Education calculates that the average base revenue limits were $4,116 for elementary, $4,287 for unified, and $4,947 for high school districts. For example, the range in elementary districts is less than $3,900 to more than $7,800 per student in a few small districts. The vast majority of students, however, attend school in districts that have revenue limits within a $300 band of the averages noted.

*ADA is the Average Daily Attendance.
Data: California Department of Education, 1998–99 EdSource 12/99

Figure 7
Proposition 98 Tests



Proposition 98 (as amended by Proposition 111) guarantees a minimum amount of state and local property tax money for school districts and community colleges. The governor and Legislature continue to decide exactly how the money is allocated. The Proposition 98 amount depends on changes in enrollment, per capita personal income, and projections of state tax revenues.

Proposition 98 guarantees support in one of three tests. The K-14 guarantee in high revenue growth years is the larger of:

> **Test 1:** The same share of the General Fund — adjusted for shift of property taxes to schools — as the base year 1986–87.
>
> **Test 2:** The prior year's funding from state and property taxes per student adjusted for inflation (growth in per capita personal income) and enrollment increases.

The guarantee in low revenue growth years (if General Fund tax revenues grow more slowly than per capita personal income) is:

> **Test 3:** The same criteria as Test 2 except inflation is defined as the growth in per capita General Fund revenues plus one-half percent.

As the chart shows, a strong economy has a favorable effect on education funding. In the late 1990s, Test 2 has been the measure for the Proposition 98 guarantee.

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As the first evaluation of this ambitious program showed in 1999, the cost is even higher in terms of local district expenditures, cuts in other programs, a near-crisis in school facilities, and an expanded teaching force that is less experienced and less qualified. These problems notwithstanding, the class size reduction program is popular with the affected parents and teachers. Some funds have also been targeted to reduce the size of 9th grade math and English classes.

Enrollments continue to grow

An overall source of stress for schools has been the continuing enrollment growth — about 80,000 more students each year in the late 1990s — from ongoing immigration, some high birth rates, and the sheer numbers of people in California. Expanding enrollments create the need not only for more teachers and supplies, but also for classroom space. That space is already limited due to the effort to reduce the number of pupils per classroom in grades K-3.

Meanwhile, despite the strong California economy, the state remained in the bottom 10 states in per-pupil expenditures in 1996–97. It would have taken about $5 billion to raise the state's spending level to the national average that year.

Attention shifts from funding to performance

California funds its public schools according to their average number of students and their designated revenue limits. Categorical aid, lottery payments, and extras that depend on local circumstances are added to revenue limit income. The effect is to create different situations in each district.

Nevertheless, all districts depend on the condition of the state's economy and on the preferences of the Legislature and governor. Planning and budgeting within the system can be as frustrating as it is complex. Districts must juggle local priorities and collective bargaining agreements with legislative and gubernatorial politics.

The changing composition of the student population also creates new needs. More and more students come from low-income, single-parent, or ethnic minority families. In 1998–99, one in four students did not know English. With more working parents, the demand for child care soars. The students need classrooms, teachers, and often special help — all expensive and further straining the public school finance system.

Despite this financial pressure, attention has shifted from finance to performance — increasing student and school accountability; reducing dropouts; granting more parental choice of schools; improving the teaching force; and focusing on the achievement gap between minority, non-English speaking, and/or low-income pupils and their classmates. State leaders are also grappling with the need to provide appropriate health care and preschool education for all children.

All of this affects how schools are funded, how the scope of their purpose is defined, and how decisions are made. The adequacy of California's fiscal commitment to public schools has joined equity as an issue. The question is whether the state's existing school finance system will support sufficient fiscal and other resources, such as high quality teachers, to meet the state's new performance and accountability goals.

Other Useful Publications

For more information on California's complex school finance system, you may find the following EdSource publications helpful:

- ✔ *Understanding School Budgets…As Simple as 1, 2, 3* This 20-page guide is vital for understanding school district budgets and the budget development process. It is an indispensable tool for new school board members and citizen budget advisory committees.
- ✔ *Glossary of School Finance Terms* Are you drowning in acronyms and jargon? Level the playing field. Get this booklet of clear definitions of commonly used terms in school finance.
- ✔ *School Finance* Published every fall, this report summarizes the budget and operational challenges schools will face each year. Learn about new laws and regulations, and get a clear idea of the funds available to schools, with and without strings attached.
- ✔ *Resource Cards on California Schools* Need data on California demographics for a speech? A brief review of the lottery, Proposition 13, or school bond election results for a reporter? All this and more is at your fingertips with these 24 cards that cover major issues from class size reduction to tests and scores for California students. Together these cards give the facts behind the issues in California education.

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- ✔ *A Primer on School Finance*
- ✔ *How California's Education Dollars Are Spent*
- ✔ *A Primer on Proposition 98*

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