

FISCAL EFFECT OF SENATE CONSTITUTIONAL AMENDMENT NO. 4

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LEGISLATIVE ANALYST

STATE OF CALIFORNIA

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STATEMENT TO SENATE REVENUE AND TAXATION COMMITTEE
ON THE FISCAL EFFECT OF SENATE CONSTITUTIONAL AMENDMENT NO. 4

MR. CHAIRMAN AND MEMBERS:

YOU HAVE ASKED US TO PRESENT OUR GENERAL OBSERVATIONS REGARDING SENATE CONSTITUTIONAL AMENDMENT NO. 4, AS WELL AS SPECIFIC ESTIMATES OF THE MEASURE'S FISCAL EFFECT. OUR COMMENTS ARE ORGANIZED AS FOLLOWS:

- FIRST, WE WILL PROVIDE A BRIEF OVERVIEW OF CALIFORNIA'S CURRENT SYSTEM OF SCHOOL FINANCE,
- SECOND, WE WILL DESCRIBE THE ALTERNATIVE SYSTEM PROPOSED BY SCA 4, AND
- FINALLY, WE WILL SUMMARIZE THE MEASURE'S FISCAL EFFECT.

CURRENT SCHOOL FINANCE SYSTEM

UNDER CALIFORNIA'S CURRENT SYSTEM OF FINANCING SCHOOLS, GENERAL PURPOSE AID IS ALLOCATED TO SCHOOL DISTRICTS THROUGH A "REVENUE LIMIT" SYSTEM. EACH SCHOOL DISTRICT HAS A SPECIFIC REVENUE LIMIT PER UNIT OF AVERAGE DAILY ATTENDANCE (ADA) WHICH IS BASED, IN PART, ON THE DISTRICT'S HISTORICAL LEVEL OF EXPENDITURES. THE REVENUE LIMIT REPRESENTS THE LEVEL OF EXPENDITURES PER ADA FOR WHICH THE DISTRICT IS FUNDED THROUGH A COMBINATION OF LOCAL PROPERTY TAXES RECEIVED BY SCHOOL DISTRICTS AND STATE GENERAL FUND AID. IN EFFECT, THE STATE PROVIDES ENOUGH FUNDS TO MAKE UP THE DIFFERENCE BETWEEN EACH DISTRICT'S PROPERTY TAX REVENUES PER ADA AND ITS REVENUE LIMIT PER ADA.

A MAJOR OBJECTIVE OF THE SYSTEM IS TO ALLOCATE MONEY TO SCHOOL DISTRICTS IN SUCH A WAY AS TO COMPLY WITH THE CALIFORNIA SUPREME COURT'S RULING IN THE SERRANO CASE. THAT DIRECTIVE REQUIRES EXPENDITURE

DIFFERENCES STEMMING FROM DISTRICT WEALTH TO BE REDUCED. THE SYSTEM PROVIDES FOR DIFFERENTIAL COST-OF-LIVING ADJUSTMENTS (COLAs) TO EACH DISTRICT'S PER PUPIL REVENUE LIMIT, DEPENDING ON THE LEVEL OF THE DISTRICT'S REVENUE LIMIT--RELATIVE TO THE LIMITS FOR OTHER DISTRICTS--IN THE PREVIOUS YEAR. DISTRICTS WHOSE REVENUE LIMITS ARE ABOVE THE STATEWIDE AVERAGE RECEIVE A SMALLER PERCENTAGE COLA THAN THOSE BELOW THE STATEWIDE AVERAGE.

THE REVENUE LIMIT SYSTEM ALSO RECOGNIZES DIFFERENCES IN THE COSTS INCURRED BY DIFFERENT TYPES OF DISTRICTS. BECAUSE A HIGH SCHOOL DISTRICT IS MORE COSTLY TO OPERATE THAN AN ELEMENTARY DISTRICT SERVING THE SAME NUMBER OF STUDENTS, THE STATE'S REVENUE LIMIT SYSTEM PROVIDES ADDITIONAL FUNDS TO THE FORMER. SIMILARLY, SMALL SCHOOL DISTRICTS ARE USUALLY MORE COSTLY TO OPERATE ON A PER UNIT BASIS THAN LARGE SCHOOL DISTRICTS, BECAUSE THEY ARE UNABLE TO EXPLOIT FULLY THE ECONOMIES OF SCALE. AGAIN, THE STATE'S REVENUE LIMITS REFLECT THIS DIFFERENCE.

CALIFORNIA'S SCHOOL FINANCE SYSTEM ALSO PROVIDES FOR STUDENTS WITH UNIQUE NEEDS. ADDITIONAL FUNDS FOR THESE STUDENTS ARE DISTRIBUTED NOT THROUGH THE REVENUE LIMIT, BUT RATHER THROUGH CATEGORICAL PROGRAMS. FOR EXAMPLE, PHYSICALLY AND MENTALLY HANDICAPPED STUDENTS RECEIVE SERVICES FUNDED THROUGH THE MASTER PLAN FOR SPECIAL EDUCATION. THIS PROGRAM IS FUNDED SEPARATELY BASED ON HISTORICAL EXPENDITURE RATES AND CURRENT LEVELS OF SERVICE. STUDENTS WHO REQUIRE ADDITIONAL LANGUAGE INSTRUCTION RECEIVE SERVICES FINANCED THROUGH THE STATE'S BILINGUAL PROGRAM, WHICH OBTAINS SOME OF ITS FUNDING THROUGH THE ECONOMIC IMPACT AID PROGRAM.

OTHER CATEGORICAL PROGRAMS ARE DESIGNED TO IMPROVE SKILLS IN CERTAIN SUBJECT AREAS. FOR EXAMPLE, THE STATE PROVIDES FUNDS FOR READING SPECIALISTS UNDER THE MILLER-UNRUH READING PROGRAM. FUNDS ALSO ARE PROVIDED TO DEVELOP THE VOCATIONAL SKILLS OF STUDENTS THROUGH REGIONAL OCCUPATIONAL CENTERS AND PROGRAMS. AS WITH OTHER CATEGORICAL PROGRAMS, SUPPORT FOR THESE PROGRAMS IS PROVIDED OUTSIDE OF THE REVENUE LIMIT SYSTEM, USING SEPARATE FUNDING FORMULAS.

FINALLY, THE CALIFORNIA CONSTITUTION GUARANTEES EACH SCHOOL DISTRICT A MINIMUM AMOUNT OF STATE AID EQUAL TO \$120 PER ADA OR \$2,400, WHICHEVER IS GREATER. IN PRACTICE, HOWEVER, THE VAST MAJORITY OF SCHOOL DISTRICTS RECEIVES STATE AID IN EXCESS OF THE AMOUNTS GUARANTEED BY THESE "BASIC AID" PROVISIONS. IN FACT, OF THE 1,044 SCHOOL DISTRICTS IN CALIFORNIA, FEWER THAN 10 WILL RECEIVE ONLY BASIC AID FUNDS IN THE CURRENT YEAR.

SCHOOL FINANCE UNDER SENATE CONSTITUTIONAL AMENDMENT NO. 4

SENATE CONSTITUTIONAL AMENDMENT NO. 4 WOULD ELIMINATE THE CURRENT FUNDING SYSTEM FOR SCHOOL FINANCE THAT RELIES ON A COMBINATION OF STATE AND LOCAL REVENUES DISTRIBUTED THROUGH REVENUE LIMITS AND CATEGORICAL PROGRAMS. INSTEAD, IT WOULD REQUIRE THE STATE TO PROVIDE FULL FUNDING FOR A "CORE CURRICULUM." THE "CORE CURRICULUM" IS NOT DEFINED BY THE AMENDMENT, BUT INSTEAD WOULD HAVE TO BE DEFINED BY THE LEGISLATURE. THE MEASURE SPECIFIES THAT THE CORE CURRICULUM "SHALL BE A SUFFICIENT EDUCATIONAL OFFERING TO ASSURE ALL PUPILS AN EQUAL OPPORTUNITY FOR A QUALITY EDUCATION," BUT OTHERWISE GRANTS THE LEGISLATURE BROAD DISCRETION TO DEFINE THE CURRICULUM'S CONTENTS. FUNDING FOR THE CORE CURRICULUM WOULD BE DISTRIBUTED ON THE BASIS OF CORE CURRICULUM AVERAGE DAILY ATTENDANCE (ADA),

AND WOULD BE PROVIDED FROM THE STATE RETAIL SALES TAX FUND. IN ANOTHER CHANGE FROM EXISTING LAW, SCA 4 WOULD REQUIRE THE LEGISLATURE TO PASS, BY MARCH 15 OF EACH YEAR, A SEPARATE SCHOOL FINANCE BUDGET BILL.

BECAUSE SCA 4 REQUIRES THE CORE CURRICULUM TO BE FULLY FUNDED BY THE STATE, SCHOOL DISTRICTS WOULD BE PROHIBITED FROM CONTRIBUTING ANY LOCAL REVENUES TO SUPPORT ANY ASPECT OF THIS CURRICULUM. MOREOVER, THE MEASURE STIPULATES THAT THE STATE FUNDING PROVIDED FOR THE CORE CURRICULUM "SHALL BE IN-LIEU OF ALL OTHER STATE AID" PROVIDED TO SCHOOL DISTRICTS. THUS, THE STATE WOULD BE REQUIRED TO PROVIDE FULL STATE FUNDING FOR THE CORE CURRICULUM AND WOULD BE PROHIBITED FROM PROVIDING ANY ADDITIONAL FUNDS FOR K-12 EDUCATION.

SENATE CONSTITUTIONAL AMENDMENT NO. 4 DOES NOT ADDRESS THE DISPOSITION OF THOSE PROPERTY TAX REVENUES TO WHICH SCHOOL DISTRICTS ARE ENTITLED UNDER EXISTING LAW. AS SHOWN IN TABLE 1, WE ESTIMATE THESE REVENUES TO BE APPROXIMATELY \$2.7 BILLION IN 1983-84 OR 20 PERCENT OF TOTAL REVENUES FOR K-12 EDUCATION. (IN CONTRAST, THE STATE GENERAL FUND PROVIDES ABOUT 61 PERCENT OF TOTAL K-12 REVENUES.) SENATE CONSTITUTIONAL AMENDMENT NO. 4 DOES, HOWEVER, AUTHORIZE SCHOOL DISTRICTS, WITH THE APPROVAL OF THE DISTRICT'S VOTERS, TO LEVY ADDITIONAL TAXES--INCLUDING PROPERTY TAXES--FOR THE SUPPORT OF PUBLIC SCHOOL PROGRAMS. ANY ADDITIONAL PROPERTY TAXES LEVIED FOR THIS PURPOSE WOULD BE EXCLUDED FROM THE 1 PERCENT LIMIT ON SUCH TAXES IMPOSED BY PROPOSITION 13. NONE OF THE ADDITIONAL REVENUES RAISED THROUGH THE LOCAL TAX OPTION, HOWEVER, COULD BE USED TO FINANCE ANY ASPECT OF THE CORE CURRICULUM.

SENATE CONSTITUTIONAL AMENDMENT NO. 4 ALSO ELIMINATES THE "BASIC AID" PROVISIONS OF THE CALIFORNIA CONSTITUTION. AS NOTED, THESE PROVISIONS REQUIRE THE LEGISLATURE TO APPORTION TO EACH SCHOOL DISTRICT AN AMOUNT NOT LESS THAN \$120 PER ADA OR \$2,400 PER DISTRICT, WHICHEVER IS GREATER.

FINALLY, SCA 4 ATTEMPTS TO ANTICIPATE AND AVOID ANY CHALLENGES TO ITS LEGALITY PURSUANT TO THE PRINCIPLES OF THE SERRANO DECISION BY DECLARING THAT ANY CORE CURRICULUM AND FUNDING SYSTEM WHICH COMPLIES WITH THE REQUIREMENT OF BEING "A SUFFICIENT EDUCATIONAL OFFERING TO ASSURE ALL PUPILS AN EQUAL OPPORTUNITY FOR A QUALITY EDUCATION" SHALL BE DEEMED TO COMPLY WITH THE EQUAL PROTECTION PROVISIONS OF THE CALIFORNIA CONSTITUTION. FURTHER, SCA 4 DECLARES LEGISLATIVE INTENT THAT, IN DETERMINING ITS COMPLIANCE WITH CONSTITUTIONAL REQUIREMENTS FOR EQUAL PROTECTION, THE SCHOOL FINANCE SYSTEM SHALL BE REQUIRED TO BEAR ONLY A RATIONAL RELATIONSHIP TO A LEGITIMATE STATE PURPOSE, RATHER THAN BEING SUBJECT TO STRICT JUDICIAL SCRUTINY.

COMMENTS ON THE FISCAL EFFECT OF SENATE CONSTITUTIONAL AMENDMENT NO. 4

THE FISCAL EFFECT OF SCA 4, IF IT WERE APPROVED BY THE VOTERS, WOULD DEPEND ON THREE MAJOR FACTORS: (1) HOW THE STATE-FUNDED CORE CURRICULUM WAS DEFINED BY THE LEGISLATURE, (2) THE DISPOSITION OF LOCAL PROPERTY TAXES TO WHICH SCHOOL DISTRICTS ARE ENTITLED UNDER EXISTING LAW, AND (3) THE EXTENT TO WHICH SCHOOL DISTRICTS WOULD RECEIVE ADDITIONAL REVENUES THROUGH THE LOCAL TAX OPTION PROVIDED BY THE MEASURE. BECAUSE NONE OF THESE FACTORS MAY BE PREDICTED WITH ANY CERTAINTY, IT IS NOT POSSIBLE TO PREPARE AN ESTIMATE OF SCA 4'S FISCAL EFFECT.

WE CAN, HOWEVER, RESPOND TO A RELATED QUESTION: "HOW MUCH OF THE EXISTING SCHOOL FINANCE SYSTEM COULD BE RETAINED UNDER SCA 4, IF THE LEGISLATURE DESIRED TO DO SO"? THE ANSWER, WE BELIEVE, IS THAT A GREAT DEAL OF THE EXISTING SYSTEM COULD BE RETAINED. SUPPOSE, FOR PURPOSES OF ILLUSTRATION ONLY, THAT THE LEGISLATURE WISHED TO RETAIN THE EXISTING LEVEL OF TOTAL FUNDING FOR K-12 EDUCATION AND THE EXISTING DISTRIBUTION OF FUNDS AMONG GENERAL PURPOSE AID AND CATEGORICAL PROGRAMS. FURTHER SUPPOSE THAT THE LEGISLATURE WISHED TO ACCOMPLISH THIS GOAL WITHOUT A NET INCREASE IN STATE COSTS. HOW COULD THIS BE DONE UNDER SCA 4?

FIRST, THE LEGISLATURE COULD DEFINE THE CORE CURRICULUM BROADLY TO INCLUDE ALL EXISTING EXPENDITURES FOR EDUCATION--REVENUE LIMITS AND CATEGORICAL AID--WHICH ARE CURRENTLY SUPPORTED THROUGH A COMBINATION OF STATE AND LOCAL REVENUES. BECAUSE OF SCA 4'S REQUIREMENT THAT CORE CURRICULUM FUNDING BE PROVIDED ON THE BASIS OF AVERAGE DAILY ATTENDANCE, EXISTING FUNDING FORMULAS FOR CATEGORICAL PROGRAMS WOULD NEED TO BE CONVERTED TO A PER-ADA BASIS. THE LEGISLATURE, HOWEVER, COULD HAVE CONSIDERABLE DISCRETION IN DETERMINING HOW THIS CONVERSION WOULD BE MADE, AS NEITHER SCA 4 NOR OTHER PROVISIONS OF THE CALIFORNIA CONSTITUTION DEFINE THE TERM "AVERAGE DAILY ATTENDANCE." FOR EXAMPLE, ACCORDING TO OUR ANALYSIS OF SCA 4, THERE IS NOTHING IN THE MEASURE WHICH WOULD PROHIBIT THE LEGISLATURE FROM PROVIDING DIFFERENT AMOUNTS FOR DIFFERENT TYPES OF ADA--OR EQUIVALENTLY, OF REDEFINING THE COMPUTATION OF ADA TO ASSIGN DIFFERENT WEIGHTS ACCORDING TO STUDENTS' NEEDS FOR CATEGORICAL PROGRAMS. THUS, IT MIGHT BE POSSIBLE TO CONTINUE THE EXISTING DISTRIBUTION OF FUNDS AMONG GENERAL AID AND CATEGORICAL PROGRAMS EVEN IF SCA 4 WERE APPROVED BY THE VOTERS.

OF COURSE, BY DEFINING THE CORE CURRICULUM BROADLY TO INCLUDE ALL EXISTING EXPENDITURES FOR K-12 EDUCATION, THE LEGISLATURE WOULD ALSO OBLIGATE THE STATE TO PAY THE FULL COST OF THESE PROGRAMS. SCHOOL DISTRICTS, IN TURN, WOULD RECEIVE A WINDFALL IN THE FORM OF THE PROPERTY TAX REVENUES WHICH PREVIOUSLY THEY WERE REQUIRED TO APPLY TOWARD THE FUNDING OF THEIR RESPECTIVE REVENUE LIMITS. THE LEGISLATURE PROBABLY COULD NOT SIMPLY TAKE THESE REVENUES AWAY FROM SCHOOL DISTRICTS AND TRANSFER THEM TO THE STATE RETAIL SALES TAX FUND. IT COULD, HOWEVER, TRANSFER THE SCHOOLS' SHARE OF LOCAL PROPERTY TAXES TO CITIES, COUNTIES, AND SPECIAL DISTRICTS, AND THEN REDUCE THE AMOUNT OF STATE SUBVENTIONS PAID TO THESE ENTITIES IN AN AMOUNT SUFFICIENT TO OFFSET THEIR GAIN IN PROPERTY TAXES. IF THESE PROPERTY TAX REVENUES EXCEEDED THE SUBVENTION OFFSET, ADDITIONAL COSTS COULD BE SHIFTED TO THE LOCAL LEVEL; FOR EXAMPLE, LOCAL GOVERNMENTS COULD BE REQUIRED TO PICK UP MORE OF THE COSTS OF MEDI-CAL AND WELFARE. THUS, WHILE THE STATE'S COSTS FOR K-12 EDUCATION WOULD INCREASE, MUCH OR ALL OF THE INCREASE POTENTIALLY COULD BE OFFSET BY COST SAVINGS ACHIEVED IN OTHER AREAS OF THE BUDGET.

THE LOCAL TAX OPTION IS A "WILD CARD" IN THIS SCENARIO. UNDER THE TERMS OF SCA 4, SCHOOL DISTRICTS COULD USE THIS OPTION TO PROVIDE ADDITIONAL FUNDS FOR HIGH-PRIORITY LOCAL PROGRAMS, PROVIDED THESE DID NOT FALL WITHIN THE DEFINITION OF THE "CORE CURRICULUM." IF THE LEGISLATURE WERE TO DEFINE THE CORE CURRICULUM BROADLY TO INCLUDE ALL EXISTING K-12 EXPENDITURES, THE PROCEEDS FROM ANY LOCAL OPTION TAXES WOULD REPRESENT A NET INCREASE IN TOTAL FUNDING FOR K-12 EDUCATION. ON THE OTHER HAND, THE LEGISLATURE MIGHT CHOOSE TO REDUCE THE STATE'S FINANCIAL OBLIGATION BY

DEFINING THE CORE CURRICULUM MORE NARROWLY, ON THE ASSUMPTION THAT ANY FUNDING SHORTFALLS WOULD BE MADE UP BY THE EXERCISE OF THIS OPTION AT THE LOCAL LEVEL.

POTENTIAL PROBLEMS IN IMPLEMENTATION OF SCA 4

OF COURSE, IN ACHIEVING THE TRANSITION BETWEEN THE CURRENT SCHOOL FINANCE SYSTEM AND THE SYSTEM CONTEMPLATED BY SCA 4, SOME OF THE PIECES MAY NOT FIT NEATLY. ONE POTENTIAL PROBLEM AREA INVOLVES FUNDING FOR SCHOOL CONSTRUCTION. BECAUSE SCA 4 PROHIBITS ANY STATE AID FOR SCHOOL DISTRICTS APART FROM THAT PROVIDED FOR THE CORE CURRICULUM, THE STATE COULD PROVIDE FUNDS FOR SCHOOL CONSTRUCTION ONLY BY DEFINING THE CORE CURRICULUM TO ENCOMPASS IT. IT IS DIFFICULT, HOWEVER, TO ENVISION HOW THE STATE SCHOOL BUILDING LEASE-PURCHASE PROGRAM--WHICH PROVIDES CONSTRUCTION FUNDS ACCORDING TO A SYSTEM OF PRIORITY POINTS--COULD BE CONVERTED TO A MEANINGFUL FUNDING FORMULA BASED ON ADA. ON THE OTHER HAND, IF FUNDING WERE NOT PROVIDED BY THE STATE--AND SCHOOLS LOST THEIR "REGULAR" PROPERTY TAX REVENUES--IT IS NOT CLEAR THAT SCA 4 WOULD PERMIT THEM TO RAISE ADDITIONAL PROPERTY TAXES FOR SCHOOL CONSTRUCTION THROUGH THE LOCAL TAX OPTION; THE MEASURE ONLY PERMITS THE LEVYING OF ADDITIONAL PROPERTY TAXES OUTSIDE OF THE 1 PERCENT LIMIT FOR THE PURPOSE OF FUNDING SCHOOL "PROGRAMS." THE COMMITTEE MAY, THEREFORE, WISH TO CONSIDER AMENDING SCA 4 TO PROVIDE THAT THE LOCAL TAX OPTION MAY ALSO BE USED TO FUND DISTRICTS' CAPITAL OUTLAY NEEDS.

ANOTHER PROBLEM AREA INVOLVES THE INTERACTION BETWEEN THE NEW SCHOOL FINANCE SYSTEM AND THE LIMITS ON GOVERNMENT SPENDING IMPOSED BY THE GANN AMENDMENT (ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION). THE ACTUAL

IMPACT OF THE GANN LIMIT WOULD DEPEND ON HOW MUCH OF THE TOTAL FUNDS PROVIDED TO SCHOOLS WOULD BE COUNTED TOWARD THE STATE'S SPENDING LIMIT AND HOW MUCH WOULD BE COUNTED TOWARD THOSE OF SCHOOL DISTRICTS. IT WOULD ALSO DEPEND, OF COURSE, ON THE MAGNITUDE OF CHANGE IN THE TOTAL AMOUNT OF FUNDING PROVIDED FOR SCHOOLS. THIS IS A VERY COMPLEX AREA--ONE WHICH THE LEGISLATURE WOULD NEED TO RECOGNIZE AS A POTENTIAL CONSTRAINT IN THE IMPLEMENTATION OF ANY NEW SCHOOL FINANCE SYSTEM.

IN CONCLUSION, OUR REVIEW OF SCA 4 INDICATES THAT THE EXISTING DISTRIBUTION OF FUNDS FOR K-12 EDUCATION PROBABLY COULD BE RETAINED UNDER THIS MEASURE, IF THE LEGISLATURE WISHED TO DO SO. OF COURSE, THE MEASURE PERMITS OTHER FUNDING ARRANGEMENTS AS WELL. THESE OTHER OPTIONS COULD INCREASE OR DECREASE TOTAL EXPENDITURES FOR K-12 EDUCATION, INCREASE OR DECREASE STATE COSTS, AND DRASTICALLY ALTER OR LEAVE RELATIVELY UNCHANGED THE DISTRIBUTION OF FUNDS AMONG GENERAL AID AND CATEGORICAL PROGRAMS.

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TABLE 1

TOTAL REVENUES FOR K-12 EDUCATION
THE 1983 BUDGET ACT AND SB 813/AB70
(IN MILLIONS)

	<u>1982-83</u>	<u>1983-84</u>			<u>TOTAL</u>	<u>PERCENT OF TOTAL</u>
		<u>BUDGET BILL PASSED BY LEGISLATURE</u>	<u>1983 BUDGET ACT</u>	<u>SB 813/ AB 70</u>		
STATE:						
GENERAL FUND	\$7,820.3	\$8,445.3	\$8,078.3	\$245.8	\$8,324.1	61.1%
SPECIAL FUNDS ^A	<u>67.0</u>	<u>68.8</u>	<u>67.7</u>	<u>1.1</u>	<u>68.8</u>	<u>0.5%</u>
SUBTOTALS, STATE	\$7,887.3	\$8,514.1	\$8,146.0	\$246.9	\$8,392.9	61.6%
LOCAL:						
PROPERTY TAX LEVIES ^B	<u>\$2,448.8</u>	<u>\$2,461.3</u>	<u>\$2,467.3</u>	<u>\$229.0</u>	<u>\$2,696.3</u>	<u>19.8%</u>
SUBTOTALS, STATE AND LOCAL	\$10,336.1	\$10,975.4	\$10,613.3	\$475.9	\$11,089.2	81.4%
OTHER:						
FEDERAL	\$855.7	\$840.1	\$840.1	\$12.2	\$852.3	6.3%
STATE CAPITAL OUTLAY	100.0	200.0	200.0	--	200.0	1.5
LOCAL DEBT SERVICE	450.3	439.8	439.8	--	439.8	3.2
LOCAL MISCELLANEOUS REVENUES	<u>956.4</u>	<u>1,039.9</u>	<u>1,039.9</u>	<u>--</u>	<u>1,039.9</u>	<u>7.6</u>
SUBTOTALS, OTHER	\$2,362.4	\$2,519.8	\$2,519.8	\$12.2	\$2,532.0	18.6%
TOTALS	\$12,698.5	\$13,495.2	\$13,133.1	\$488.1	\$13,621.2	100.0%

A. EXCLUDING CAPITAL OUTLAY.

B. EXCLUDING DEBT SERVICE.