

AN EXAMINATION OF THE LCFF AND EPA REVENUE DISTRIBUTION

METHODOLOGY AND ANALYSIS

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RESEARCH QUESTION

How many of California's Unified, High School, and Elementary School Districts (Excluding Basic Aid Districts) and associated ADA have revenue per ADA at least 0.8 standard deviations below their district type weighted median?

Note: Based on Cohen's effect size conventions, 0.8 or greater standard deviations represents a large effect size. As we are concerned with revenue per ADA below the weighted median, an effect size of -.8 or less is of primary focus and is commensurate with the 21st percentile or lower.

METHODOLOGY

Standardized Distance Formula:

Standardized Distance = (Revenue per ADA - Weighted Median) / Weighted Standard Deviation

Key Statistics Used:

Revenue per ADA: Individual district's total revenue divided by ADA

Weighted Median: District type median, weighted by ADA (50th percentile)

Weighted SD: District type standard deviation, weighted by ADA

Effect Size Interpretation (using Cohen's conventions):

Standardized Distance ≤ -0.8 = "Large" effect size (underfunding)

District is at least -0.8 standard deviations below median

Approximately 21% of a normal distribution falls this far below mean

Cutoff Value Calculation:

Cutoff Revenue = Weighted Median - (0.8 × Weighted SD)

Districts at or below this cutoff have Standardized Distance ≤ -0.8

IMPORTANT NOTE:

- Revenue data obtained from SACS Unaudited Actuals files (<https://www.cde.ca.gov/ds/fd/fd/>)
- Incorporates LCFF and Education Protection Account - EPA Revenue Sources
- ADA (PADC) obtained from Expense of Education files (<https://www.cde.ca.gov/ds/fd/ec/currentexpense.asp>)
- Basic Aid/Community Funded districts are EXCLUDED from this analysis
- Necessary Small Schools (<97 ADA) are EXCLUDED from this analysis
- Weighted medians and weighted standard deviations used in calculations
- Includes years 2012 (pre-LCFF), 2013 (first yr. of LCFF), 2021 (concentration grant improved to 65%), 2023 (equity multiplier added), and 2024 (last available yr. of data)
- UPC analysis uses 2024 UPC rates

DISTRICT TYPE CLASSIFICATIONS:

- Analysis includes Unified, High School, and Elementary School Districts
- 5 Common Administration Districts (5) were labeled as Unified as they serve TK-12

KEY FINDINGS SUMMARY

UNDERFUNDED: A district and its ADA with Revenue Per ADA that is -.8 or more standard deviations from the district type weighted median for each year of data

OVERALL IMPACT:

Underfunded Districts: 5 districts in 2012 to 219 districts in 2024

Underfunded ADA: 24,915 in 2012 to 1,206,656 in 2024

YEAR-BY-YEAR PROGRESSION OF UNDERFUNDED:

Year	Total Districts	Total ADA	Elem Districts	Elem ADA	High Districts	High ADA	Unified Districts	Unified ADA
2012 (Pre-LCFF)	5	24,915	2	489	1	1,839	2	22,587
2013 (LCFF Begins)	61	414,013	40	167,519	5	51,436	16	195,058
2021	210	1,207,497	125	266,575	14	83,758	71	857,164
2023	207	1,194,434	119	274,026	11	68,587	77	851,821
2024	219	1,206,656	130	260,906	12	66,571	77	879,179

FUNDING ANALYSIS BY DISTRICT TYPE AND YEAR

The following tables show the weighted median revenue per ADA for all districts of each type, the cutoff value for underfunding (0.8 standard deviations below the median), and the actual weighted median revenue for the severely underfunded districts.

FISCAL YEAR 2012:

District Type	Wtd Median (All)	Cutoff (≤ -0.8)	Wtd Median Underfunded Group	\$ Below Median of Underfunded Group	% Below Median of Underfunded Group
ELEMENTARY	\$5,109.77	\$4,826.74	\$4,575.80	\$533.97	10.45%
HIGH	\$6,264.65	\$5,976.00	\$5,957.88	\$306.77	4.90%
UNIFIED	\$5,397.40	\$5,217.97	\$5,109.25	\$288.15	5.34%

FISCAL YEAR 2013:

District Type	Wtd Median (All)	Cutoff (≤ -0.8)	Wtd Median Underfunded Group	\$ Below Median of Underfunded Group	% Below Median of Underfunded Group
ELEMENTARY	\$6,518.29	\$6,174.41	\$6,006.42	\$511.87	7.85%
HIGH	\$7,713.11	\$7,302.37	\$6,990.89	\$722.22	9.36%
UNIFIED	\$6,847.29	\$6,268.68	\$6,204.13	\$643.16	9.39%

FISCAL YEAR 2021:

District Type	Wtd Median (All)	Cutoff (≤ -0.8)	Wtd Median Underfunded Group	\$ Below Median of Underfunded Group	% Below Median of Underfunded Group
ELEMENTARY	\$12,407.55	\$11,103.41	\$10,351.64	\$2,055.91	16.57%
HIGH	\$13,094.22	\$12,174.71	\$11,275.19	\$1,819.03	13.89%
UNIFIED	\$12,546.96	\$11,041.86	\$10,675.73	\$1,871.23	14.91%

FISCAL YEAR 2023:

District Type	Wtd Median (All)	Cutoff (≤ -0.8)	Wtd Median Underfunded Group	\$ Below Median of Underfunded Group	% Below Median of Underfunded Group
ELEMENTARY	\$14,228.58	\$12,733.64	\$11,946.13	\$2,282.45	16.04%
HIGH	\$15,894.01	\$14,732.27	\$13,206.52	\$2,687.49	16.91%
UNIFIED	\$14,627.76	\$13,077.45	\$12,389.58	\$2,238.18	15.30%

FISCAL YEAR 2024:

District Type	Wtd Median (All)	Cutoff (≤ -0.8)	Wtd Median Underfunded Group	\$ Below Median of Underfunded Group	% Below Median of Underfunded Group
ELEMENTARY	\$14,439.88	\$12,975.75	\$12,005.96	\$2,433.92	16.86%
HIGH	\$16,059.53	\$14,907.98	\$13,551.39	\$2,508.14	15.62%
UNIFIED	\$14,667.43	\$13,218.36	\$12,507.64	\$2,159.79	14.73%

KEY OBSERVATIONS:

- The gap between overall district type medians and underfunded group medians has widened dramatically from 2012 to 2024
- Elementary underfunded districts fell from 10.45% below median (2012) to 16.86% below median (2024)
- By 2024, severely underfunded districts across all types are receiving 13-15% less revenue per ADA than their district type median
- The dollar gaps have increased significantly: from \$534-\$288 (2012) to \$2,508-\$2,160 (2024)

UPC RATE ANALYSIS OF UNDERFUNDED DISTRICTS

The following tables analyze the Unduplicated Pupil Count (UPC) rates for severely underfunded districts. UPC represents the percentage of students who are English learners, eligible for free/reduced price meals, or foster youth. Higher UPC rates indicate greater concentrations of high-need students.

Note: UPC data uses 2024 UPC rates. The ADA represented in the tables is of all students from underfunded districts.

FISCAL YEAR 2024 - ADA BY UPC QUARTILE:

District Type	Wtd Median UPC	Q1 ADA (≤29%)	Q2 ADA (29%-40%)	Q3 ADA (40%-49%)	Q4 ADA (>49%)	Total ADA
ELEMENTARY	44.00%	43,160	48,100	79,629	90,016	260,905
HIGH	34.00%	22,003	27,591	13,173	3,804	66,571
UNIFIED	39.00%	211,481	289,930	164,353	213,415	879,179
TOTAL		276,644	365,620	257,156	307,235	1,206,655

Note: Quartiles based on 2024 UPC Rate distribution within the combined underfunded group across all district types.

FISCAL YEAR 2024 - DISTRICTS BY UPC QUARTILE:

District Type	Wtd Median UPC	Q1 Districts (≤29%)	Q2 Districts (29%-40%)	Q3 Districts (40%-49%)	Q4 Districts (>49%)	Total Districts
ELEMENTARY	44.00%	27	27	36	40	130
HIGH	34.00%	5	3	3	1	12
UNIFIED	39.00%	24	24	16	13	77
TOTAL		56	54	55	54	219

Note: Quartiles based on 2024 UPC Rate distribution within the combined underfunded group across all district types.

KEY OBSERVATIONS FROM UPC ANALYSIS:

- **Severely underfunded elementary districts show a weighted median 2024 UPC rate of 44.00%, indicating high concentrations of high-need students**
- Unified underfunded districts have a weighted median UPC rate of 39.00%, also reflecting substantial concentrations of high-need students
- **Despite having substantial high-need populations (and theoretically receiving LCFF supplemental/concentration grants), these districts still fall 13-15% below their district type medians in revenue per ADA**

- High school severely underfunded districts show lower UPC rates (34.00% in 2024)
- **The distribution analysis shows that funding inadequacy affects districts across the full spectrum of student need levels**

COEFFICIENT OF VARIATION BY DISTRICT TYPE

The Coefficient of Variation (CV) expresses the weighted standard deviation as a percentage of the weighted median. This normalizes the measure across years, allowing meaningful comparison despite changes in absolute funding levels. A higher CV indicates greater funding dispersion (inequality) within that district type.

Formula: $CV = (\text{Weighted SD} / \text{Weighted Median}) \times 100$

Year	Elementary CV	High CV	Unified CV
2012	6.92%	5.76%	4.16%
2013	6.59%	6.66%	10.56%
2021	13.14%	8.78%	14.99%
2023	13.13%	9.14%	13.25%
2024	12.67%	8.96%	12.35%

CHANGE IN COEFFICIENT OF VARIATION (2012-2024):

- Elementary: 6.92% → 12.67% (+5.75 percentage points, 83% relative increase)
- High: 5.76% → 8.96% (+3.20 percentage points, 56% relative increase)
- Unified: 4.16% → 12.35% (+8.19 percentage points, 197% relative increase)

These results show that elementary districts have experienced a substantial 83% increase in funding dispersion even after accounting for the state's overall funding increases. High school districts show a notable decline of 56% in relative dispersion, while unified districts show a substantial increase of 197%. This reveals that the growing dispersion in elementary funding is due to an underlying structural change, not merely a reflection of higher dollar amounts.

CRITICAL IMPLICATIONS

A QUESTION OF ADEQUACY ARISES

- With 219 districts and 1,206,656 students underfunded in 2024, the adequacy question is warranted.
- Although the State has made significant and important investments in education over the past decade, much of the LCFF's additive fiscal benefit has been focused on equitable school funding (e.g. UPC weights and improvements to the concentration grant and addition of equity multiplier) with less emphasis on adequate school funding (i.e. raising the base grants sufficiently for all).
- Credibility to the adequacy concern is warranted when inflationary factors unique to public schools (e.g. declining enrollment, increases to employer contributions to pension funds, insurance premium increases, numbers of students requiring underfunded special education supports and services, and technology implementation cost increases) have been likely outpacing inflation factors used by the State to calculate public school funding.

Appendix

STATISTICAL NOTES**Weighted Statistics Used:**

- Weighted by ADA to reflect student experience, not just district count
- Prevents small districts from disproportionately affecting baselines
- More accurately represents “typical” funding for California students

Standardized Distance ≤ -0.8 Threshold:

- Considered a “large” effect size in statistical literature (based on Cohen’s conventions)
- Indicates severe departure from typical funding
- Approximately 21% of normal distribution falls below -0.8 SD
- Consistent standard for identifying severe underfunding

Data Parameters:

- Analysis includes only non-Basic-Aid/Community Funded districts with complete data
- Necessary Small Schools (<97 ADA) are excluded from this analysis
- Uses unrestricted LCFF as well as Education Protection Account (EPA) Sources of revenue
- District types: Elementary, High School, and Unified
- 5 Common Administration Districts labeled as Unified (serve TK-12)

Sample Size:

- 2012: 5 severely underfunded districts (out of ~738 non-Basic-Aid districts)
- 2024: 219 severely underfunded districts (out of ~716 non-Basic-Aid districts)
- Represents approximately 1% (2012) to 31% (2024) of LCFF funded districts

UNDERFUNDED (-0.8 S.D.) CUTOFF VALUES BY YEAR AND DISTRICT TYPE

Districts with revenue per ADA at or below these thresholds have Standardized Distance ≤ -0.8 :

FISCAL YEAR 2012:

Dist Type	Weighted Median	Cutoff Value (≤ -0.8)	\$ Below Median	% Below Median
ELEMENTARY	\$5,109.77	\$4,826.74	\$283.03	5.54%
HIGH	\$6,264.65	\$5,976.00	\$288.65	4.61%
UNIFIED	\$5,397.40	\$5,217.97	\$179.43	3.32%

FISCAL YEAR 2013:

Dist Type	Weighted Median	Cutoff Value (≤ 0.8)	\$ Below Median	% Below Median
ELEMENTARY	\$6,518.29	\$6,174.41	\$343.88	5.28%
HIGH	\$7,713.11	\$7,302.37	\$410.74	5.33%
UNIFIED	\$6,847.29	\$6,268.68	\$578.61	8.45%

FISCAL YEAR 2021:

Dist Type	Weighted Median	Cutoff Value (≤ 0.8)	\$ Below Median	% Below Median
ELEMENTARY	\$12,407.55	\$11,103.41	\$1,304.14	10.51%
HIGH	\$13,094.22	\$12,174.71	\$919.51	7.02%
UNIFIED	\$12,546.96	\$11,041.86	\$1,505.10	12.00%

FISCAL YEAR 2023:

Dist Type	Weighted Median	Cutoff Value (≤ 0.8)	\$ Below Median	% Below Median
ELEMENTARY	\$14,228.58	\$12,733.64	\$1,494.94	10.51%
HIGH	\$15,894.01	\$14,732.27	\$1,161.74	7.31%
UNIFIED	\$14,627.76	\$13,077.45	\$1,550.31	10.60%

FISCAL YEAR 2024:

Dist Type	Weighted Median	Cutoff Value (≤ 0.8)	\$ Below Median	% Below Median
ELEMENTARY	\$14,439.88	\$12,975.75	\$1,464.13	10.14%
HIGH	\$16,059.53	\$14,907.98	\$1,151.55	7.17%
UNIFIED	\$14,667.43	\$13,218.36	\$1,449.07	9.88%

KEY OBSERVATIONS ABOUT CUTOFF VALUES:

- Percentage gaps increased: Elementary rose from 5.54% to 10.14%.
- Unified districts show a 2024 absolute gap of \$1,449.07 with a percentage of 9.88%
- High school districts show percentage gaps of 7.17% in 2024