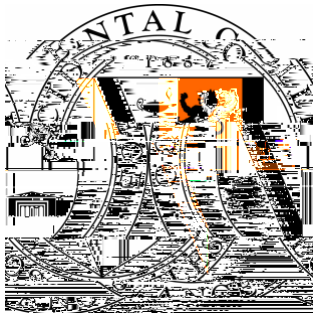

Local Education Foundations, Parcel Taxes, and their Effects on Equity In and Through California Public Schools

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with and without LEFs and/or parcel taxes, in order to see what characteristics are important in determining the likelihood or magnitude of either in districts across the state. My overarching research question is, Given unequal levels of student achievement across districts in California, do local parcel taxes and local education foundations (LEFs) exacerbate existing

a 45% reduction, marking a massive decline in the level of funding available for education spending (Sexton, 1999). Additionally, prior to Prop 13 the state provided roughly 40% of school funding, and in the years directly after, the state contributed nearly 70% (Guthrie, 1978). The inability to use property taxes past a one percent of assessed value threshold has severely reduced the pot of money for school spending since 1978. California continually ranks among the lowest states in the country with regard to per-student spending; in 2016-2017 California was ranked 41st among all 50 states (NEA, 2017).

A Brief History of Education Funding in California

Prior to 2013 California funded public schools based on the Revenue Limit system, in which each district had a base revenue limit; a unique dollar amount per pupil multiplied by the number of students enrolled in a district (Weston, 2010). Though built on a long and complex history of laws and litigation intended to promote inter-district equity, including the Serrano ruling, inequitable and unequal funding persisted, and districts with the same number of students often had different revenue limit funds (Weston, 2010). Apart from the equal funding districts received per-pupil, California provided additional funds from state categorical grants that targeted at-risk populations, such as foster youth and English Learners (Weston, 2010). Funding was also secured through local property taxes, which were limited after Proposition 13, and the difference between the revenue entitlement and district revenue was made up with state funds (Weston, 2010). Though state funding, and the result of the Serrano ruling, was intended to level the playing field so to speak, differing amounts of funding from local property taxes across districts still created inequities, especially in large school districts where the dollar amount per-

parcel taxes and donations from nonprofit Local Education Foundations (LEFs). Both of these rely on citizens living in these communities to be willing and able to contribute additional funds to their public schools, which is not uniform across the state, and has the potential to compound inequity between districts, and the students they serve. In the context of the new funding system, the LCFF, which is guided by an equity framework and prioritizes spending in disadvantaged school districts, the impetus to use LEFs and parcel taxes remains. More advantaged districts receive less money from the state, and these avenues of raising funds are a way for these districts to raise per-student spending. In that the LCFF is an equity formula, districts raising money on their own to a point past LCFF designations creates the likelihood of these districts harming inter-district equity in the sense that they spend more money per-student than what the state has deemed equitable.

Literature Review

The literature review of this paper presents theory related to adequacy and equity in regard to education funding, as well as theory about the relationship of school funding and student achievement. The literature provides an overview of the framework of education funding in California, and how it currently seeks to promote equity within the state. Finally, the literature reviews education foundations and parcel taxes in California and the debate and theory around their effects on student outcomes and equity.

Discussion and Theories of Adequacy and Equity in Education Funding

Difficulties of Classroom Learning for Disadvantaged Students

Necessary to a discussion of student achievement, and the funding to reach certain levels required to provide an adequate education for all students, is an understanding of differences in

districts take seriously programs, resources, and the necessary funding to support disadvantaged students in reaching higher levels of educational attainment.

History of Adequacy in Education Funding and Policy

Spurred by the 1990 Kentucky Education Reform Act, many states in the US underwent ZKDW ZDV UHIHUUHG WR DV ILVFDO µDGHTXDF\¶ VFKRRO IL underperforming schools to adequate levels of performance through increased funding (Lafortune, 2016). The act came on the heels of a US Supreme Court case that ruled the previous education funding system in Kentucky unconstitutional and mandated education reform by VWDWLQJ ³HDFK .HQWXFN\ FKLOG must be provided with an equal opportunity to have an DGHTXDWH (Lafortune, 2016). A study conducted in 2016 shows many of these reforms increased per-student spending in low-income districts, and that the margreW*nBT7(duc)

and states serve a diverse set of students with a diverse set of needs, funding cannot be equal across schools and districts, and some students, schools, and districts require more funding than others to educate all students to a certain level of educational attainment.

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Linking Student Achievement to Funding and Resources

Funding Formulas

Both adequacy and equity-based funding schemes require an identification of costs of programs and additional support mechanisms that address the specific needs of certain schools and districts. An implication of this is the designation of a funding formula (Odden, 2001). A funding formula provides states and districts with a framework by which to allocate funds to schools with differing needs, and then allows districts and school sites to distribute funds to programs that improve student outcomes. This method not only assumes that individual schools have the best idea of programs to serve their unique population of students, but also provides a level of funding to reach these levels of adequacy. At their core, adequacy and equity-based funding formulas seek to link spending levels with student achievement, in order to establish a causal link between the two, and provide enough funds to raise educational achievement (Picus, 2004).

The task to link student achievement and school performance to education spending is challenging. At least conceptually, a formula to increase student performance would identify a spending-per-pupil level that produces a given level of performance, adjusting for the characteristics of students and other socioeconomic characteristics of districts (Odden, 2001). The literature identifies many ways of establishing an adequate level of spending, some of which are: to use a cost function that gives insight to the relationships between certain inputs and outputs; to use successful school districts as a model for per-student spending in others; to use professional educators that identify resources that in their judgement will boost educational attainment; and to use evidence based research to identify the resources needed for a typical school to reach achievement levels (Picus, 2004).

Funding formulas establish standards of student performance or amounts of school and program funding linked to outcomes that can be calculated and applied to unique districts and schools in a state using unique characteristics of the district or school. A funding program that recognizes systemic differences and challenges in the way students from high-need districts learn, would utilize a vertical equity based funding structure that takes into account these needs, and funds appropriately.

As previously mentioned, adequacy-based funding formulas tend to promote vertical equity in that unique neighborhood and demographic characteristics are taken into account in order to raise student outcomes. A study by Vesely and Crampton (2004) reviewed vertical-equity school funding schemes in four states and found that the most common student risk factors for determining funding levels were poverty, race or ethnicity, limited English proficiency, low-levels of parental educational attainment, and single-parent status. However, varying definitions of student risk-factors in vertical-equity funding schemes show the importance of using a research-based methodology at the state and district level to examine what student risk factors contribute most to low student achievement. (Vesely and Crampton, 2004). Poverty seems to be the most accurate predictor of academic failure, especially concentrated poverty, however to again broaden the definition, the literature provides a definition of need as ³WKRVH ZKR ODFN ZLGH community resources to benefit from conventional schooling practices" (Vesely and Crampton, 2004).

Determining Risk Fa] TJ ETkFm mFtundng lFETkFmila

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English fluent, that may receive a weight of .5, which designates this student as needing 50% more funding than a student who is English fluent, in order to achieve a similar educational outcome. This could constitute vertical equity, as a similar outcome in students requires consideration and acting on of differing needs and circumstances (Ladd, 2008).

Augenblick (1997) argues for creating econometric models that control for social conditions and factors that can be helpful in crafting funding formulas that take into account spending and per-student performance. This method can calculate how new funds and programs benefit per student achievement. School funding formulas are able to promote vertical equity

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around promoting additional teaching time, creating and using specialized learning material, creating smaller class sizes and lowering teacher to student ratios (Fazekas, 2012).

The conditions or indicators that necessitate additional or increased funds to certain districts

school year language addressing equity can be found with a number of programs to be employed at the district and school level to support high-risk students, and to be applied with an equity based funding formula (LCAP 2018). The opening statement of this document reads, ³7KH District embraces strategies that foster opportunities and aim to close the opportunity gap for students identified by the Local Control Funding Formula´ (LCAP 2018). California and the LCFF put an impetus on a distr LFW¶V DELOLW\ WR FKDOOHQJH DQG FUHDWH programs to meet these challenges and improve student outcomes, primarily through the LCAP document.

Structurally, the LCFF constitutes a solid framework for vertical equity; districts receive supplementary funds based on differing populations and considerations of high-risk students, and through local control, districts are able to fit these funds to the specific needs in their district. However, the literature points a structural shortfall of the LCFF; namely, in examining the LCAP document, there seems to be too much riding on it. State officials expect the document to be PDQ\ WKLQJV DW RQFH ³

pupil spending between advantaged districts that are able and willing for a multitude of reasons to pass parcel taxes to those G L V W U L F W V W K D W G R Q ¶ W ZTRhXO G R Q O \ H [D F consideration is of the upmost importance to the research question and the goal of this paper; that because relatively advantaged districts are able to use these taxes to increase per-student spending, the resulting increase in student spending exacerbates the existing divergence in advantage that allowed the passing of the tax in the first place.

Local Education Foundations and their Effects on Equity

The Emergence of LEFs

The establishing and utilization of Local Education Foundations (LEFs) in California arose in a similar way as Parcel taxes through the passing Prop 13, in that the curtailing of a reliable source of revenue in the form of property taxes for school districts prompted localities to become more creative in ways to increase funding to their public schools (Anderson, 1997). In fact, other studies suggest that the establishment of LEFs was largely in response to fiscal constraints and intended to supplement local revenues (Brent & Pijanowski, 2003). Also similar to parcel taxes, LEFs increase the connection between parents and schools in that funds raised by foundations are to serve specific districts, programs, and students (Anderson, 1997).

Structure and Roles of LEFs

Local Education Foundations are non-profit tax-exempt institutions, filed in the federal tax code as 501(c)(3), that raise money for specific school districts by seeking donations from parents in the district and from other institutions (Busch, 2012). Bylaws determined by the directors of each foundation establish the rules by which LEFs are structured and operated

nonprofit which operates outside the district and are directed by members who elect the leadership; or, 3) a hybrid of the previous two that is an independent foundation of the district, but in its bylaws establishes a necessary relationship between the district and the foundation to foster clear communication of goals (Dietrick, 2009). All three of these organizational types raise funds in similar ways including mail solicitation, special fundraising events, membership drives, auctions, and grant writing (Dietrick, 2009).

Determinants of LEFs and their Effects on total Funding and Equity

Research shows that wealthier districts are more likely to have active and professionally run education foundations that generate more unrestricted funding (Zimmer et al., 2003). Also, in districts where median income was below $50,000, fewer than one-third of these had education foundations (Anderson, 1997). Other research points out that districts with LEFs have lower numbers of free reduced price lunch students, greater property wealth, and greater household income than districts without a foundation, all of which signal that foundations for the most part increase per-pupil spending in already relatively advantaged districts (Busch, 2012). The size of the district also seems to matter; nationally, suburban or small school districts with low ADA are more likely to have education foundations, as donors and parents can directly see the improvements in their districts through their dollars, and feel they have more local control of their schools (Fox, 2001). Differences do exist in the amount of funds that education foundations raise and spend, with actual dollar amounts per-pupil increasing in wealthier districts, and ranging from very small contributions to per-student spending, to large contributions that significantly increase per-pupil spending in a district (Fox, 2001). Connecting these funds to better and increased resources in these schools can be seen in the form of teacher salaries which

can, in effect, lower class sizes, increase per-pupil spending, and improve educational outcomes (Fox, 2001).

Considering LEFs outside of the frame of equity and simply in the context of the ability of districts to increase funding, it would seem they are definitely effective. Though differences exist in the ability and actual dollars raised by certain districts, it is true that if a goal of districts is to increase funding, LEFs are a solid way to do so, especially in districts with higher incomes and greater parental involvement in the school and district. In a study by Weston, research showed that over time the number of LEFs and the amount of funds they contribute to districts has increased, thus making them more and more legitimate means of increasing funding in districts (Weston et al. 2015).

committed to do so on a statewide level. The state uses a number of characteristics to designate districts as higher-need and to fund appropriately. However, as evidenced by the potential compounding of inequities through local education foundations and parcel taxes, and considering education as a positional good, the work done by the LCFF to further equity could potentially be being undermined by districts with well-funded parcel taxes and local education foundations. In fact, research shows that combining average parcel tax and LEF funds in districts could easily generate additional funds on average of $800 per-student, compared to a district with neither (Weston et al. 2015). Therefore, to further commit itself to education as a positional good and having the potential to both compound and reduce overarching inequity, California should, as done in the LCFF, change the structure of parcel taxes and local education foundations to not compound inequity, but in fact, promote it.

A handful of school districts have instituted equalization policies that seek to minimize the potentially negative effects on equity of LEFs. An example of this happened the Santa Monica-Malibu school district, in which funds from private foundations, including local PTAs, were centralized to the district and prohibited almost all direct contributions to schools (Weston et al. 2015). Following this was a reduction in donations of nearly $40,000 the year after the policy was enacted (Weston et al. 2015). Though a reduced incentive for parents and stakeholders to donate caused a reduction in total funding, this framework could provide a useful perspective when recommending potential equalization policies for private funds on a state-wide level.

Design, Methodology, and Guided Research Questions

Study Design

The goal of this research is to understand the financial impact of LEFs and Parcel Taxes in the state of California. Primarily, this study relies on quantitative methods, specifically cross-tabs and independent samples t-tests, to calculate the monetary effects of these two sources on school districts, as well as to understand the demographic and economic characteristics that characterize school districts with either of these sources, or both. Qualitative analysis, in the form of semi-structured interviews with selected education policy experts and individuals involved with Local Education Foundations, is also employed to provide narrative to the findings of the quantitative analysis.

Sample and Quantitative Data Selection

Identifying School Districts and their Demographic Selection Economic Characteristics

The data for this project was gleaned from a number of different sources and aggregated into a single dataset; however, the initial data on school districts in California were taken from the open-source California Department of Education website (CDE, 2018). This dataset provided a full list of California school districts, district type, as well as the total state funding for each school district for the 2018-2019 school year, broken down into LCFF funding, special education funding, and EPA entitlements (CDE, 2018). To finalize the list of school districts, I filtered for all unified, high, and elementary school districts, excluding all county offices of education, and charter schools due to their structural differences from typical school districts. In order to fully encapsulate the total funding for a district, data were gathered on the amount of funding contributed by the Federal Government, which came from the education data website Ed-Data

(ed-data.org). Ed-data also keeps up-to-date information on a number of different school district demographic and economic characteristics. A selection of these characteristics were gathered for all school districts in the sample and included the most up-to-date information on the following variables: Average Daily Attendance (ADA), unduplicated count and percent of students on Free-and-Reduced Price Meals program, count and percent of English learners, the total percent of black students in the district, and the total percent of hispanic students in the school district. Other information on the economic characteristics of individual school districts were gathered from the 2017 ACS Community Survey, which was accessed through the American Fact Finder page on the United States Census Website (factfinder.census.gov). A search for the poverty statistics in school districts in California produced a data-set from which I gathered information on the median household income, and percentage of households under the poverty line in each school district in California. These data were gathered to paint a picture of the economic and demographic characteristics of each district.

Identifying Local Education Foundations

The focus for this project was to characterize and calculate the monetary impact of Local Education Foundations (LEFs) and Parcel Taxes in the State of California. To gather information on LEFs active in California, information provided on the website the National Center for Charitable Statistics (NCCS) was used. This site gathers data on all non-profit organizations in the country that file Form 990 documents with the IRS. Utilizing the dataset for the 2018 tax-year, I filtered for all non-profits in the state of California. According to the IRS tax-code, which was described in detail on the NCCS website, non-profits are given a designation by the National Taxonomy for Exempt Entities (NTEE) that is used to identify their role. Educational fundraising

organizations are given the designation B-11 and B-12. I first sorted for these two designations, which produced a short list of educational foundations. Being skeptical of the completeness of this list, I began to investigate other designations and their related non-profit organizations. I found serious inconsistencies in the NTEE designation and the related role of the non-profit, likely resulting from mistakes on the end of the organization in filing the 990 Form. From there, I decided to instead search by key words in the names of the organization. The search terms used

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support. The revenue data from this dataset was then added to the aggregated dataset that included demographic, economic, and district characteristics of all school districts. A new data-point, total revenue/ADA, was then calculated for all districts to calculate how much the revenue from these foundations increase the total funding on a per-student basis. For a number of school

operating budgets published on each districts site. Finding the specific revenues and expenditures through the district budgets was prioritized, however for districts where this was not possible I relied on the estimates. Once each parcel tax, that had been linked to the associated school district, had an assigned revenue, this data was inputted into the aggregated dataset, where another column was created for parcel tax revenue, and parcel tax revenue/ADA.

The final dataset included all unified, high, and elementary school districts in the state, as well as the associated district demographic and economic characteristics, and revenues from parcel taxes and LEFs, both the total and per-student terms.

Methodology

To answer the over-arching research question a series of sub-questions were posited in order to structure the findings of the data analysis to lead to an answer of the research question. These questions, and the over-arching question are included in the Research Questions section below.

To provide specific numerical answers to these sub-questions a number of statistical processes were run in SPSS. Cross-tabs were used to find districts with and without Parcel Taxes and LEFs, as well as to find districts with both. Simple descriptive statistics were used to calculate the mean, median, standard deviation, maximum, and minimum values for different variables between different groupings, such as Parcel and non-Parcel districts and LEF and non-LEF districts. To calculate statistically significant mean differences in key demographic, economic, and school district characteristics between these groups, a number of t-tests were run. These results showed variables that were statistically significantly different between groups, thus showing differing levels of relative advantage, which was key to answering the research

Guided Research Questions

The primary question and sub-questions designed to answer this question are included below. Sub-questions are separated into questions designed to document LEFs and parcel taxes and their financial impacts, and questions to provide analysis to what distinguishes school districts with either, neither, or both of these funding sources.

Sub-question 3-a:

What is the combined effect on the increase in per-pupil funding for districts with both an LEF and a parcel tax?

Analysis Questions

Sub-question 4:

Of school districts in California with a Local Education Foundation, what is the per pupil increase in expenditure from donations on a school district? What percent increase in funding does this bring compared to existing state and federal revenue?

Sub-question 5:

Of school districts in California that have an active parcel tax, what is the per-pupil increase in expenditure from tax revenues on a school district? What percent increase in funding does this bring compared to existing state and federal revenue?

Sub-question 6:

What demographic, economic, and school district characteristics and features distinguish districts that do not have a Local Education Foundation from those that do?

Sub-question 6-a:

Of school districts with an active Local Education Foundation, what demographic, economic, and school district characteristics and features distinguish districts with and without an active Parcel Tax? And, what is the per-pupil increase in spending between these groups?

Sub-question 7:

What demographic, economic, and school district characteristics and features distinguish districts that do not have an active parcel tax from those that do?

Sub-question 7-a:

Of school districts with an active Parcel Tax, what demographic, economic, and School District characteristics and features distinguish districts with and without an active Local Education Foundation? And, what is the per-pupil increase in spending between these groups?

Results for sub-question 2:

How many, and what percentage of, school districts in California have an active parcel tax?

Table 2 shows that there are 755 school districts in California that have an active parcel tax, whereas there are 83 that have at least one. This shows that roughly 90% of school district have no parcel tax, and roughly 10% do.

Table 2

Presence of an active Parcel Tax in California Public School Districts in the 2018-2019 school year

Parcel Tax Status	Frequency	Percentage
0 ± µ 1 tax in district ¶	756	90%
1 ± µ $ W O H tax in district ¶	82	10%
Total:	838	100%

Results for sub-question 3:

How many schools in California have both a Local Education Foundation and an active parcel tax?

Table 3 shows there are 15 school districts in California that have both an active Local Education Foundation and a parcel tax.

Table 3

Crosstabulation for the presence of Local Education Foundations and active Parcel Taxes in California Public School Districts

	LEF Status	Total
	0 - No LEF in district 1 q Y–Wu/	
Parcel tax status		

Table 4-a

Comparing state and federal revenue to increases from parcel taxes and Local Education Foundations

School Districts with Parcel Tax and LEF	Mean State and Federal Revenue/ADA, in $ terms	Mean LEF and parcel Revenue/ADA	Mean State and Federal Revenue/ADA + mean LEF and parcel Revenue/ADA, in $ terms	% increase in funding/ADA from mean LEF and parcel tax revenue
	3746.42	1414.91**	3746.42 + 983.00 = 4729.42	(983.00 / 3746.42) x 100 = 26.2%**
	Median State and Federal Revenue/ADA	Median LEF and parcel Revenue/ADA	Median State and Federal Revenue/ADA + median LEF and parcel Revenue/ADA	% increase in funding/ADA from median LEF and parcel tax revenue
	4265.26	686.53**	4265.26 + 686.53 = 4951.79	(686.53 / 4265.26) x 100 = 16.1%**

**The mean and median values show that districts with both a parcel tax and an LEF are able to increase per-student spending by $1414.91 past the state and federal amounts, or a 26.2% increase, and $686.52 past the state and federal amounts, or a 16.1% increase, respectively.

Analysis Questions

Results for sub-question 4:

Of school districts in California with a Local Education Foundation, what is the per pupil increase in expenditure from donations on a school district? What percent increase in funding does this bring compared to existing state and federal revenue?

Table 5 shows the level of state and federal funding per ADA of school districts with an active Local Education Foundation. The mean per-pupil increase in funding from Local Education Foundations is $123.37. The median value is significantly smaller at $25.74,

suggesting there are a number of LEFs with a very large revenue that is skewing the data. The percent increase in per-student spending brought by Local Education Foundations on average is only an increase of 2.21% of total state and federal government revenue in a district. Though the financial impact seems small, this calculation does show that if LEFs are concentrated in wealthy relatively more advantaged districts, that these wealthy districts are becoming wealthier.

Table 5

Revenue information for districts with an active Local Education Foundation

		State and Federal Revenue/ADA, in $ terms	Local Education Foundation Revenue, in $ terms	Local Education Foundation Revenue/ADA, in $ terms	Mean State and Federal Revenue/ADA + Mean LEF revenue/ADA, in $ terms	% increase in funding/ADA from LEF revenue
Districts with an active Local Education Foundation	Mean	5574.55	859511.20	123.37	5574.55 + 123.27 = 5,697.82**	(123.37 / 5574.55) x 100 = 2.21%**
	Standard Deviation	2832.99	1653951.85	265.06		
	Median	5604.71	201030.50	25.74	Median State and Federal Revenue/ADA + Median LEF Revenue/ADA	% increase in funding/ADA from LEF revenue

Table 6

Revenue information for districts with an active Parcel Tax

	State and Federal Revenue/ADA, in $ terms	Parcel Tax Revenue, in $ terms	Parcel Tax Revenue/ADA, in $ terms	Mean State and Federal Revenue/ADA + Mean Parcel Tax revenue/ADA, in $ terms
Districts with an Active Parcel Tax				

**The mean and median values show that districts with a parcel tax are able to increase per-student spending by $16428.53 past the state and federal amounts, or a 309.9% increase, and $661.35 past the state and federal amounts, or a 14.73% increase, respectively.

Table 7

Descriptive statistics for demographic, economic, and school district characteristics and features in districts with and without a Local Education Foundation

State and Federal Revenue/ADA									
7310.79	0.60	0.03	0.44	85337.97	0.12	0.58	0.17	1859.46	1859.46
714.00	714.00	714.00	714.00	707.00	714.00	714.00	714.00	714.00	714.00

Table 8

T-tests for statistically significant differences in demographic, economic, and school district characteristics and features in districts with and without a Local Education Foundation

Variable	Significance Value	Mean Difference	Decision Rule
State and Federal Revenue/ADA	0.03	1370.16	Reject the Null Hypothesis**
Unduplicated Count % of FRPM, EL, and Foster Youth	0.00	0.08	Reject the Null Hypothesis**
% Black	0.17	-0.01	Fail to Reject the Null Hypothesis
% Hispanic	1.00	-0.02	Fail to Reject the Null Hypothesis
Mean District Income	0.01	-8608.29	Reject the Null Hypothesis**
Mean District Poverty %	0.03	0.02	Reject the Null Hypothesis**
Mean District % FRPM	0.00	0.08	Reject the Null Hypothesis**
mean district % English Learners	0.99	0.00	Fail to Reject the Null Hypothesis

substantial. Additionally, because t-tests show that districts with both are wealthier, and more advantaged than just districts with just an LEF, the impact on ADA spending from both further drives apart equity between districts, in that these already relatively advantaged districts and students are able to get even further ahead because of spending from LEFs and parcel taxes.

Table 9

Descriptive statistics for demographic, economic, and school district characteristics and features in districts with a Local Education Foundation between those with at least one active Parcel Tax and those with none

Table 11

Percent and Total Increases in ADA funding in LEF districts with and without at least one active parcel tax

Sub-question 7:

What demographic, economic, and school district characteristics and features distinguish districts that do not have an active parcel tax from those that do?

Table 12 shows descriptive statistics for districts with and without at least one active Parcel Tax. Also shown are numerical mean and median differences between the two groups. There seem to be significant differences in a number of variables including State and Federal Reveue/ADA, the unduplicated count percent of FRPM, EL, and Foster youth, and mean district income; however, as in the previous results, t-tests are utilized to not only again calculate mean differences, but test for statistically significant diffe

Table 14

Descriptive statistics for demographic, economic, and school district characteristics and features in districts with at least one parcel tax between those with at least one LEF and those with none

Districts with at least one parcel tax		State and Federal Revenue/ADA	Unduplicated Count % of FRPM, EL, and Foster Youth	% Black	% Hispanic	Mean District Income	Mean District Poverty %	% FRPM	% English Learners	Parcel Tax Revenue/ADA	Parcel Tax and LEF Revenue/ADA
No LEF	Mean	5649.62	0.48	0.03	0.33	118134.36	0.09	0.43	0.17	19815.71	19815.71
	N	67.00	67.00	67.00	67.00	66.00	67.00	67.00	67.00	67.00	67.00
	Std. Deviation	6797.99	0.30	0.07	0.25	67606.91	0.08	0.30	0.14	83738.62	83738.62
	Median	4592.54	0.43	0.01	0.25	100193.50	0.06	0.37	0.11	670.19	670.19
	Minimum	231.54	0.01	0.00	0.00	30149.00	0.00	0.01	0.00	71.07	71.07
	Maximum	54895.67	1.00	0.44	0.98	373128.00	0.36	1.00	0.56	617818.00	617818.00
At least one LEF	Mean	3594.95	0.37	0.04	0.32	124497.57	0.06	0.33	0.14	858.98	983.00
	N	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
	Std. Deviation	2027.47	0.20	0.04	0.17	46717.03	0.03	0.18	0.10	1113.65	1080.65
	Median	4134.20	0.35	0.02	0.31	122794.50	0.05	0.35	0.09	496.00	686.54
	Minimum	578.27	0.05	0.00	0.09	67207.00	0.02	0.05	0.01	90.60	117.70
	Maximum	6816.29	0.68	0.13	0.58	233316.00	0.10	0.64	0.29	4365.94	4431.86
	Mean difference (LEF - No LEF)	-2054.667	-0.111	0.004	-0.005	6363.208	-0.029	-0.097	-0.027	-18956.726	-18832.705
	Median difference (LEF - No LEF)	-458.344	-0.084	0.002	0.068	22601.000	-0.005	-0.018	-0.021	-174.193	16.349

Table 15

T-tests for significant differences in demographic, economic, and school district characteristics and features between Parcel Tax districts with at least one LEF or none

Variable	Significance Value	Mean Difference	Decision Rule
State and Federal Revenue/ADA	0.30	1815.75	Fail to Reject the Null Hypothesis
Unduplicated Count % of FRPM,(o)21(u)-			

Table 16

Percent and Total Increases in ADA funding in Parcel Tax districts with and without at least one active LEF

Districts with at least one parcel tax		in $ terms ,	in $ terms ,	in $ terms ,	
No LEF		5649.62	19815.71	25465.32	
		4592.54	670.19		
		3746.43	1414.92		
		4265.26	761.05		

**The mean and median values show that districts with at least one parcel tax and no LEF increase per-student spending by 351% and 15%, respectively, and that districts with at least one LEF and a parcel tax increase per-student spending by 38%, and 18%, respectively.

Findings & Analysis

The previous section was designed to provide evidence to the sub-questions that underlie the over-arching research question: Given unequal levels of student achievement across districts in California, do parcel taxes and local education foundations (LEFs) exacerbate existing societal and economic inequity through California public schools? This section will unpack how results from the previous section informs the above research question.

The Status of Parcel Taxes and LEFs in California Public Schools

While the effect of LEFs in a district bring only small increases in ADA spending, an increase of 0.5% from state and federal spending, parcel taxes increase spending by nearly 15%, and when combined in a district, increase spending by 26%.

Sub-questions 1-3 provided a lay-of-the-land for Parcel Taxes and Local Education Foundations in California School Districts. In the dataset, and shown in Table 1, there are 124 school districts that have at least one active LEF, representing roughly 15% of school districts, whereas the other 85% of school districts have no affiliated LEF in the dataset. Also, Table 2 shows that there are 82 districts in the dataset that have at least one active Parcel Tax, roughly 10% of districts, whereas the other 90% of districts do not have any active Parcel Taxes. Of these school districts that have at least one active Parcel Tax, there are 15 that have at least one affiliated LEF, as shown in Table 3. Information on the demographic, economic, and school district characteristics of these districts is shown in Table 4, and the financial impact of Parcel Taxes and LEFs, both in total terms of dollars and dollars per ADA, in Table 5. Table 5-a shows the impact of these two sources in relation to the level of State and Federal Funding in these districts. This shows that districts with both an active Parcel Tax and an affiliated LEF are able to raise the per-student level of expenditure by roughly 26% of total funding from the State and

Federal governments. This combined effect is a substantial increase in funding per-student, and will be analyzed in conjunction with the funding increases from LEFs and Parcel Taxes.

Financial Impact of LEFs

The effects of Local Education Foundations alone on per-student spending, in the form of revenue/ADA in a district, do not create large differences according to the dataset. Using mean values, LEFs increase spending per ADA by $123.37, or 2.21% of total State and Federal Revenue/ADA, and using median values the increase is merely $25.74 per ADA, a 0.46% increase in state and federal funding. This shows that there is not only a very large positive skew in the amount of funds raised by LEFs, meaning there are likely a few very large LEFs that raise substantially more revenue than the others, but also simply that, in total, LEFs do not seem to

affiliated LEF have on average 8% less of these students than districts with none. The literature review showed that districts with LEFs are likely to have fewer FRPM students, and exist in already relatively advantaged districts (Busch, 2012). So, finding a statistically significant difference in the Unduplicated Count % of FRPM, EL, and Foster Youth shows that LEFs operate in more advantaged districts. Therefore, this 8% difference as well as the other mean differences of statistically significant variables, shows that LEFs exist in relatively more advantaged districts Relating this to the research question, it can be said that because more advantaged district have access to higher levels of per-student funding through LEFs, vertical equity is harmed, equalizing effects of the LCFF are diminished, and disparities in relative advantage and funding are widened.

Furthermore, Table 17 below shows correlation coefficients between LEF Status and LEF Revenue/ADA between all statistically significant variables. A full correlation table with all variables in the dataset is included in the Appendix. The table shows a significant correlation coefficient between LEF Status and Unduplicated Count % of FRPM, EL, and Foster Youth students of -.138, and the Mean district % FRPM Students of -.141, at a significance level of .01. Whereas, there is a significant correlation coefficient between LEF Status, and State and Federal Revenue/ADA of -.038 and Mean District Income of .087, both at a significance value of .05. These results are in-line with the t-tests and resulting mean differences; as Federal and State Revenue/ADA increases, the likelihood of an affiliated LEF decreases, as the Unduplicated Count % of FRPM, EL, and Foster Youth students, and simply % FRPM students increase, the likelihood of having an LEF decreases. Mean District Poverty % does not show a statistically significant correlation, however the t-test does. Similar results are suggested in the correlation coefficients of these variables with the LEF Revenue/ADA; with a strong positive correlation

coefficient for the mean district income, and a weaker negative correlation for the Unduplicated Count % of FRPM, EL, and Foster Youth students, and the % FRPM students. This suggests that as income increases across districts, the larger the LEF Revenue/ADA impact is, and as relative advantage, in the form of the Unduplicated Count % of FRPM, EL, and Foster Youth students, and the % FRPM students, decreases, the smaller the impact from LEF Revenue/ADA. Relating this to the research question suggests further, that a districts relative advantage is critical in determining the existence and impact of an LEF, and that through LEFs disparities in relative advantage and funding are widened.

Table 17

Relationship of LEF Status and LEF Revenue/ADA Between Statistically Significant Variables

The implications of the other statistically significantly different variables between these two types of districts follow a similar logic as above. The difference in mean district income between the two groups of districts is $8608, mean district poverty percentage is 2%, and percent FRPM students is 8%. These differences all show a greater degree of advantage that districts with at least one affiliated LEF have compared to those with none, which are very meaningful considering the importance of income and poverty in determining relative advantage. Using the same logic, if districts with affiliated LEFs are already more advantaged, then the funds from LEFs are exacerbating these existing societal inequities by increasing funding for these districts past their LCFF designation. In that the relative social advantage that exists in these districts aids in the establishing or running of an LEF, it is clear that the existing divergence of advantage and inequity is widened through LEFs. However, the increase in funding from LEF revenue shows that the magnitude of the effect of LEFs may not be so large as to create appreciable differences in student funding, thus the effect on inequity in widening the gap of relative advantage may not be dramatic.

In interviews with Susan Sweeney, the former director of the CCEF, and Joan Fauvre, the former director of the PEF, when prompted with questions about the interaction of LEFs with the passing of parcel taxes, they both remarked that LEFs are influential in pushing for and passing parcel taxes (Fauvre, Joan. Interview by Paul Flood, December 14, 2018). Joan stated that many times in the past the PEF worked closely with the district in order to pass a parcel tax, with the mRVW UHFHQW EHLQJ D IDLOHG DWWHPSW LQ DQG 6XVD SDUFHO WD[HV SDVVHG KDV EHHQ DQ H[LVWLQJ UHODWLR Susan. Interview by Paul Flood, January 29, 2019). LEFs, therefore, seem to build a sense of collective power in the district that can be utilized for improving public education generally, and

respectively. This result shows that parcel tax districts have substantially lower populations of high-need students, and therefore have a significantly higher degree of relative advantage compared to non-parcel districts. In these districts, funding does not have to be used for programs intended to help high-need students, but in fact can be used for enrichment programs that effectively widen the relative advantage already experienced by these districts and the students that live there. Another meaningful finding that is supported by the literature review is the fact that parcel tax districts have a statistically significantly different percentage of Hispanic students enrolled, with a 12% mean difference between groups. A previous study had found that California parcel-tax districts were more likely to have greater racial homogeneity, and this result suggests a similar finding (Jones, 1996).

Table 18 below shows correlation coefficients between Parcel Tax Status, Parcel Tax Revenue/ADA and all statistically significant variables. The table shows statistically significant correlation coefficients between Parcel Tax Status and all statistically significantly different variables between parcel and non-parcel districts, with all significant at the .01 level, except for State and Federal Revenue/ADA which is significant at the .05 level. These results are in-line with t-tests and the literature review which suggest that more advantaged districts are likely to have an affiliated parcel tax. There exists weaker statistically significant correlations between Parcel Tax Revenue/ADA and State and Federal Revenue/ADA, Unduplicated Count % of FRPM, EL, and Foster Youth, % Hispanic Students, and Mean District % FRPM Students, at the .05 significance level. These results suggest that the statistically significantly different demographic, economic, and school district characteristics are very important in the determining of the presence of a parcel tax, but not so much the total funds raised.

Similar to previous analysis on the status of parcel taxes in LEF districts, analyzing the difference in LEF status for parcel districts will help to understand how these two avenues of raising funds for a school district relate to one another. Table 16 shows the results of t-tests for statistically significant differences in selected variables between parcel tax districts with or without an affiliated LEF. The results show only one statistically significant variable, mean district poverty percentage, with a mean difference of 3%. These results do not suggest substantial differences in relative advantage between parcel tax districts with and without LEFs. That being said, Table 17 shows the increase in funding for parcel tax districts with and without LEFs, and though being largely skewed in the mea Q Y D O X H I R U W K H µ 1 R / ( ) ¶ G H V L J median percent increases show an increase of 18% for districts with at least one LEF and a 15% increase for those with none. Despite being a small difference this result shows that a combination of both a parcel tax and an LEF, again, brings a higher percentage increase in funding per ADA.

LEFs are Effective at Filling Funding Gaps in Districts

Tangential to the previous theme, in interviews with these experts they spoke about the effectiveness of LEFs in filling funding gaps in school districts. In conjunction with the literature review, in the interview with Sweeney she spoke about the rise of LEFs after Proposition 13, ZKLFK VHYHUHO\ OLPLWHG D VFKRRO GLVWULFWV (Sweeney, Susan. Interview by Paul DELOLW Flood, January 29, 2019). Also, in the interview with Joan Fauvre, founder of the PEF, she stated that the Foundation was started to counteract losses in local revenue during the time of Proposition 13 (Fauvre, Joan. Interview by Paul Flood, December 14, 2018). These quotes show that the PEF and many LEFs were started because of losses in funding, and a need to return to these levels, however not seemingly out of a desire to create new programming and drastically raise funding. The above mission of the PEF aligns with this, in that the Foundation seeks to support district goals and initiatives. Sweeney also spoke about an apparent misconception of LEFs as being able to bankroll school districts and solve all of their problems, but rather that they are able to ³F R P H L Q -DDVL G EHDUQ SH U (Sweeney, Susan. Interview by Paul Flood, January 29, 2019). This goes to show that though LEFs do increase funding in districts, the uses of money are in-line with district goals, and often seek to replace losses in funding from other sources.

According to the dataset and Results section LEFs exist in more advantaged districts, and because of the LCFF which funds districts based on a number of economic and demographic characteristics, it therefore makes sense that LEFs exist in these more advantaged districts in order to make up for the lower levels of funding for each student.

The Role of LEFs Depends on the Needs of the District

Similar to the previous theme, Sweeney stated how the role of an LEF in a district largely depends on the needs of the district, and that new districts that work closely with their affiliated

/() 6XSHULQWHQGHQWV WKH %RDUG DQG WKH /() ZRUN FO

improve public education,

and are often spent in the higher-needs schools in the district (Zimmer, Steve. Interview by Paul Flood, February 13, 2019). Zimmer stated that even in wealthier districts, there are often under-funded, high-need, schools which are likely to receive more money from LEFs than the wealthier schools. Since the LCFF funds based on district characteristics, so if there are relatively disadvantaged schools in a relatively advantaged district it is possible that they do not receive enough funding to promote vertical equity within the district and across the state. Also, when asking about the LCFF, Zimmer spoke about the limitation of the formula in its reliance on the LCAP, which according to him, does not have enough standardized language to support intra-district equity. Therefore, the possibility exists in districts with this situation for LEFs to increase funding to these relatively disadvantaged schools within a relatively advantaged district, thus promoting equity.

Limitations

The limitations of this research revolve largely around limitations in data gathering and analysis. Namely, in finding the amount of funds that districts raised from parcel taxes, for a handful of taxes, estimates of revenue were used that were found on district websites or reported budgets. For many of the districts with parcel taxes, actual revenues were able to be found from budgets listed on the district website, but for when the information was not clear, estimates were found in either reporting of the parcel tax in local news outlets, or in district websites. However, for districts where both an estimate and an actual were available, there was little divergence between the two, showing that this limitation may not be too limiting.

Another issue with data collection was in the sorting and selection of LEFs. The method employed was to search by key words in the name of every non-profit in the dataset, which were, ³VFKRRO IRXQGDWLRQ ´ ³VFKRRO IRXQGDWLRQ ´ ³HGXFDWLRQ I DQG ³DFDGHPLF IRXQGDWLRQ ´ 7KH ,56 GHVLJQDWLRQ IRU H B12, was also used to find LEFs. The list of foundations found with key word searches was compared with the B11 and B12 designations, and non-duplicated foundations were taken out for further analysis and sorting. This method of selecting LEFs did produce a substantive list of foundations, however the total number was only 124, which seemed low given the number of school districts in California. The foundations that were analyzed may not be representative of all in the state, but at the very least they provide an up-to-date sample that can be analyzed with regard to the entire state.

Another limitation of the LEF data was with regard finding the actual amount of money donated to a district. The revenue of these foundations, which was reported in the 990 Forms, was used to understand the contributions. This number does not necessarily report how much of

Policy Recommendations

As shown in the above research and analysis, LEFs and Parcel Taxes are effective ways for school districts in California to raise additional funds past the State and Federal levels. However, as was the crux of this research, there are differing levels of relative advantage that allow certain districts to make use of these two sources of funding, and as a result widen the discrepancy of relative advantage and worsen existing societal inequity as shown through increases in funding for these districts. Therefore, policies arising from this research should be designed to promote the establishing of LEFs and parcel taxes in all districts, or to mitigate some of the negative effects on equity caused by them.

One policy that could seek to mitigate some of the negative effects on equity from LEFs could be some sort of revenue-sharing system between a district with an affiliated LEF and a neighboring school district without one. This could take many forms. One iteration could be simply that a district with a LEF give a certain amount of their revenue each year to a higher-needs district. Ideally, these districts would be in close geographic proximity to each other, so that the effects of the donated LEF revenue could be seen by individuals in the neighboring district. Another iteration could be to use the shared revenue to set up a LEF in the neighboring district and have it eventually become self-sustaining and fundraising. Of course, the issue remains that the relative disadvantage in this district could impede the effectiveness of fundraising and programming in this district, however if a relationship was formed beyond just financial contributions, so that the neighboring district and LEF could help the district set up, run, and fundraise for the LEF it might become self-sustaining. Referring back to the idea that LEFs improve relationships between the community and school district because members of the community feel a direct sense of power in improving public education, this idea of revenue-

sharing would likely im

weak; however, if the State or County were to set up programs encouraging this collaboration, the negative effects on equity could be partially mitigated, and the positive effects of a parcel tax on the per-student spending could be maximized.

In that parcel taxes are regressive, they are more burdensome for individuals with less income, and less so for individuals with more income, it is logical that the data shows parcel taxes existing in wealthier, more advantaged districts. Therefore, a possibly useful policy recommendation could be to lower the threshold to pass a parcel tax from a 2/3 majority to something lower. This could not only make it more likely for parcel taxes to be passed in lower-income less advantaged school districts, but also make it more likely for them to be placed on the ballot to begin with.

Another policy recommendation, that is certainly more ambitious, but also much more concrete is the current initiative in California to repeal the part of Proposition 13 that caps property taxes on commercial businesses the same way it does for residential buildings. This initiative is referred to as the split roll, in that it splits the current language of Prop 13 between residential and commercial properties. 7 K L V L Q L W L D W L Y H L V H V W L P D W H G E \ Office to bring in an additional $6-$10 billion worth of revenue to public schools (Koseff, 2018). If this ballot measure were to pass it would drastically increase levels of funding in California public schools and would likely reduce much of the impetus to for districts to raise money from LEFs or to pass Parcel Taxes. Additionally, in that the state currently funds school districts using

Conclusion

The goal of this research was to calculate the financial impact of LEFs and Parcel Taxes in California public schools, and to understand the types of school districts they exist in, in order

Appendix

To gain access to the full dataset please email pflood@oxy.edu

Table 8-a

T-test for significant difference of State and Federal Revenue/ADA between LEF and non LEF Districts

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
State and Federal Revenue/ADA	Equal variances assumed	1.25	0.26	2.15	802.00	0.03	1370.16
	Equal variances not assumed			4.21	293.25	0.00	1370.16

/HYHQH¶V WHVW IRU HTXDOLW\ RI YDULDQFH VXJJHVWV WKH variance, therefore the significance value will be read from the top line. Table 8-a shows a significance value of 0.03, which is lower than .05, meaning the nul

Table 8-b

T-test for significant difference of Unduplicated Count % of FRPM, EL, and Foster Youth students between LEF and non LEF Districts

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
Unduplicated Count % of FRPM, EL, and Foster Youth	Equal variances assumed	0.03	0.87	3.95	802.00	0.00	0.08
	Equal variances not assumed			3.94	112.40	0.00	0.08

/HYHQH¶V WHVW IRU HTXDOLW\ RI YDULDQFHV VXJJHVWV WKH variance, therefore the significance value will be read from the top line. Table 8-b shows a significance value of .00, which is significantly lower than .05. Therefore the null hypothesis is rejected, meaning there is a statistically significant difference in the unduplicated count percent of FRPM, EL, and Foster Youth Students between districts with at least one LEF and those with none.

Table 8-c

T-test for significant difference of % Black Students between LEF and non LEF Districts

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
% Black	Equal variances assumed	0.06	0.81	-1.38	802.00	0.17	-0.01
	Equal variances not assumed			-1.72	132.71	0.09	-0.01

/HYHQH¶V WHVW IRU HTXDOLW\ RI YDULDQFH VXJJHVWV WKH variance, therefore the significance value will be read from the top line. Table 8-c shows significance values above .05, meaning this t-test fails to reject the null hypothesis, and there is no statistically significant difference in the % of black students in districts with at least one LEF and those with none.

Table 8-d

T-test for significant difference of % Hispanic Students between LEF and non LEF Districts

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
% Hispanic	Equal variances assumed	13.55	0.00	0.00	802.00	1.00	-0.02
	Equal variances not assumed			0.00	126.70	1.00	-0.02

/HYHQH¶V WHVW IRU HTXDOLW\ RI YDULDQFH VXJJHVWV WK

Table 8-e

Table 8-f

T-test for significant difference of Mean District Poverty Percentage between LEF and non LEF Districts

	Levene ¶ Test for Equality of Variances		t-test for Equality of Means	
	F	Sig.	t	df
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

Table 8-g

T-test for significant difference of Mean District Percent of students on FRPM between LEF and non LEF Districts

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
Mean District % FRPM	Equal variances assumed	0.13	0.72	4.04	802.00	0.00	0.08
	Equal variances not assumed			4.04	112.57	0.00	0.08

/HYHQH¶V WHVW IRU HTXDOLW\ RI YDULDQFH VXJJHVWV HTX
therefore significance levels will be read from the top row. Table 8-g shows a significance value of .00 with equal variances assumed. This is below .05 and therefore the null hypothesis is rejected, suggesting a statistically significant difference in the mean district percent of students

Table 8-h

T-test for significant difference of mean district percent of English Learners between LEF and non LEF Districts

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
mean district % English Learners	Equal variances assumed	11.60	0.00	0.01	802.00	0.99	0.00
	Equal variances not assumed			0.02	138.05	0.99	0.00

/ H Y H Q H ¶ V W H V W I R U H T X D O L W \ R I Y D U L D Q F H V X J J H V W V X Q H
therefore significance levels will be read from the bottom row. Table 8-h shows significance values above .05, meaning this t-test fails to reject the null hypothesis, and there is no statistically significant difference in the mean district percentage of English Learner students in districts with at least one LEF and those with none.

Table 8-i

T-test for significant difference of mean district parcel tax revenue/ADA between LEF and non LEF Districts

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
Mean District Parcel Tax Revenue/ADA	Equal variances assumed	1.47	0.23	0.63	802.00	0.53	1725.84
	Equal variances not assumed			1.76	717.57	0.08	1725.84

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therefore significance levels will be read from the top row. Table 8-i shows significance values above .05, meaning this t-test fails to reject the null hypothesis, and there is no statistically significant difference in the mean district parcel tax revenue/ADA in districts with at least one LEF and those with none.

Table 10-a

T-test for statistically significant difference of State and Federal Revenue/ADA between LEF districts with at least one active parcel tax and those with none

Table 10-c

Table 10-g

T-test for statistically significant difference in percent FRPM between LEF district with at least one active parcel tax and those with none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
% FRPM	Equal variances assumed	3.049	0.084	2.253	88	0.027	0.16	0.07

/ H Y H Q H ¶ V W H V W I R U H T X D O L W \ R I Y D U L D Q F H b u t w e e n J H V W V H T X therefore significance levels will be read from the top row. Table 10-g shows a significance level of below .05, therefore the null hypothesis can be rejected and there is a statistically significant difference in the Percent FRPM students in LEF districts with and without at least one active parcel tax.

Table 10-h

T-test for statistically significant difference in Percent English Learners between LEF districts with at least one active parcel tax and those with none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
% English Learners	Equal variances assumed	0.029	0.866	1.228	88	0.223	0.04	0.03
	Equal variances not assumed			1.379	20.319	0.183	0.04	0.03

/ H Y H Q H ¶ V W H V W I R U H T X D O L W \ R I Y D U L D Q F H V X J J H V W V H T X
therefore significance levels will be read from the top row. Table 10-h shows a significance level below .05, therefore the null hypothesis is rejected and there is a statistically significant difference between the percent of English Learners in LEF districts with and without at least one active parcel tax.

Table 10-i

T-test for statistically significant difference in LEF Revenue/ADA between LEF districts with at least one active parcel tax and those with none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
LEF Revenue/ADA	Equal variances assumed	0.130	0.719	-0.010				

Table 10-j

T-test for statistically significant difference in Parcel Tax and LEF Revenue/ADA between LEF districts with atleast one active parcel tax and those with none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Parcel Tax and LEF Revenue/ADA	Equal variances assumed	19.522	0.000	-6.052	88	0.000	-859.75	142.06
	Equal variances not assumed			-2.959	13.320	0.011	-859.75	290.58

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from the bottom row. Table 10-j shows a significance level that is less than .05, therefore the null hypothesis is rejected and there is a statistically significant difference in the Parcel Tax and LEF Revenue/ADA in LEF districts with and without an active parcel tax.

Table 13-a

T-

Table 13-c

T-test for statistically significant difference in the percentage of black students between districts with at least one parcel tax and those with none

	Levene's Test for Equality of Variances		t-test for Equality of Means				
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference

Table 13-d

T-test for statistically significant difference in the percentage of hispanic students between districts with at least one parcel tax and those with none

	Levene's Test for Equality of Variances		t-test for Equality of Means				
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference

Table 13-f

Table 13-g

T-test for statistically significant difference in the percent FRPM students between district with at least one parcel tax and those with none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
% FRPM	Equal variances assumed							

Table 13-i

T-test for statistically significant difference in LEF Revenue/ADA between districts with at least one parcel tax and those with none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
LEF Revenue/ADA	Equal variances assumed	1.558	0.212	-0.750	802	0.453	-8.48	11.30
	Equal variances not assumed			-0.815	103.345	0.417	-8.48	10.41

/ H Y H Q H ¶ V W H V W variances suggests Equal variance between the two groups, therefore significance values should be read from the bottom row. Table 13-i shows a significance value of above .05, therefore the null hypothesis cannot be rejected and there is no statistically significant difference in the LEF Revenue/ADA between districts with at least one parcel tax and those with none.

Table 13-j

T-test for statistically significant difference in LEF and Parcel Tax Revenue/ADA between districts with atleast one parcel tax and those with none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Parcel Taxes and LEF Revenue/ADA	Equal variances assumed	108.471	0.000	-5.853	802			

Table 15-a

T-test for significant difference in State and Federal Revenue/ADA between Parcel Tax districts with at least one LEF or none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
State and Federal Revenue/ADA	Equal variances assumed	0.96	0.33	1.05	81.00	0.30	1815.75	1724.20
	Equal variances not assumed			1.87	77.61	0.06	1815.75	969.60

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significance values should be read from the top row. Table 15-a shows a significance value of above .05, therefore the null hypothesis cannot be rejected and there is not statistically significant difference in State and Federal Revenue/ADA between parcel tax districts with at least one LEF and those with none.

Table 15-b

T-test for significant difference in Unduplicated Count % of FRPM, EL, and Foster Youth between Parcel Tax districts with at least one LEF or none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Unduplicated Count % of FRPM, EL, and Foster Youth	Equal variances assumed	4.884	0.030	1.328	79	0.188	0.11	0.08

Table 15-e

T-test for significant difference in Mean District Income between Parcel Tax districts with at least one LEF or none

	Levene's Test for Equality of Variances		t-test for Equality of Means		
	F	Sig.	t	df	Sig. (2-tailed)

Table 15-g

T-test for significant difference in Percent FRPM students between Parcel Tax districts with at least one LEF or none

	Levene's Test for Equality of Variances		t-test for Equality of Means	
	F	Sig.	t	df

Table 15-h

T-test for significant difference in Percent EL students between Parcel Tax districts with at least one LEF or none

		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
% English Learners	Equal variances assumed	1.105	0.296	0.673	79	0.503	0.03	0.04
	Equal variances not assumed			0.836	24.941	0.411	0.03	0.03

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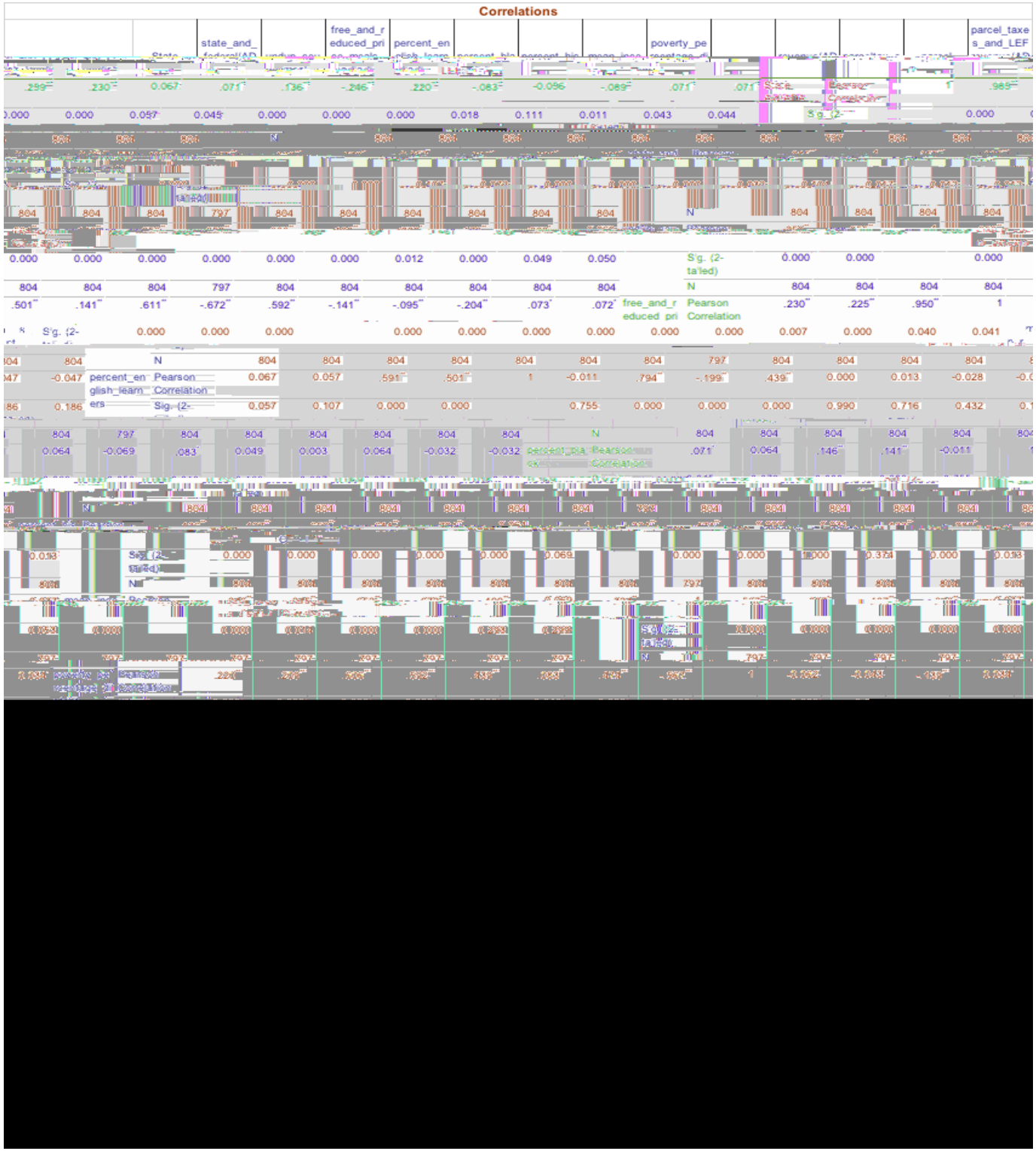
significance values should be read from the top row. Table 15-h shows a significance value of above .05, therefore the null hypothesis cannot be rejected and there is not statistically significant difference in the Percent EL students between parcel tax districts with at least one LEF and those with none.

Table 15-i

T-test for significant difference in Parcel Tax Revenue/ADA between Parcel Tax districts with at least one LEF or none

	Levene's Test for Equality of Variances		t-test for Equality of Means			
	F	Sig.	t	df	Sig. (2-tailed)	Mean


Correlations