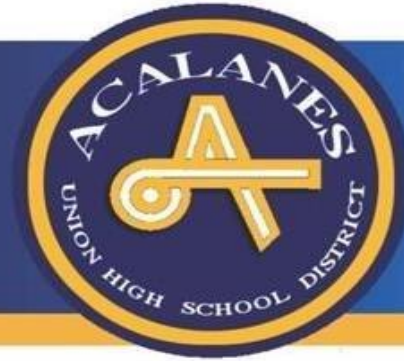


Acalanes Union
High School District



Measures G & A Parcel Tax Annual Report 2017-18

submitted by the
Measures G & A Citizens' Oversight Committee

April 17, 2019



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Measure G

- Known as the “Excellence in Education Tax of 2009”
- Parcel tax, effective July 1, 2010 (no sunset)
- Intended to:
 - Provide stable local funding at our high schools
 - Protect core academic programs from deep state budget cuts
 - Preserve science, mathematics, arts, music and foreign language courses
 - Maintain library hours
- \$189 per parcel with a senior exemption
- Called for a Citizens’ Oversight Committee appointed from communities served by AUHSD



Measure A

- Known as “Sustain Educational Excellence Tax”
- Measure A parcel tax, effective July 1, 2015, was approved by voters on May 6, 2014 (no sunset)
- Intended to:
 - Preserve the high quality of education in our local high schools by continuing to offer advanced courses in math, science, technology, music and the arts
 - Retain highly qualified teachers while maintaining manageable class sizes
- \$112 per parcel with a senior exemption
- Called for a Citizens’ Oversight Committee appointed from communities served by AUHSD



Citizens' Oversight Committee

Consistent with Measures G & A ballot language, “the Governing board shall establish an independent Citizens’ Oversight Committee to ensure that proceeds of the Excellence in Education Tax and the Sustain Educational Excellence Tax are spent wisely and only for the purposes named in this Proposition.” The committee* monitors, creates reports, and informs the public concerning the expenditure of Measures G & A parcel tax proceeds in accordance with the special purposes adopted by the AUHSD Governing Board.

Measure G

- Preserve funding to core academic programs
- Preserve science, mathematics, arts, music, and foreign language courses
- Help maintain library hours

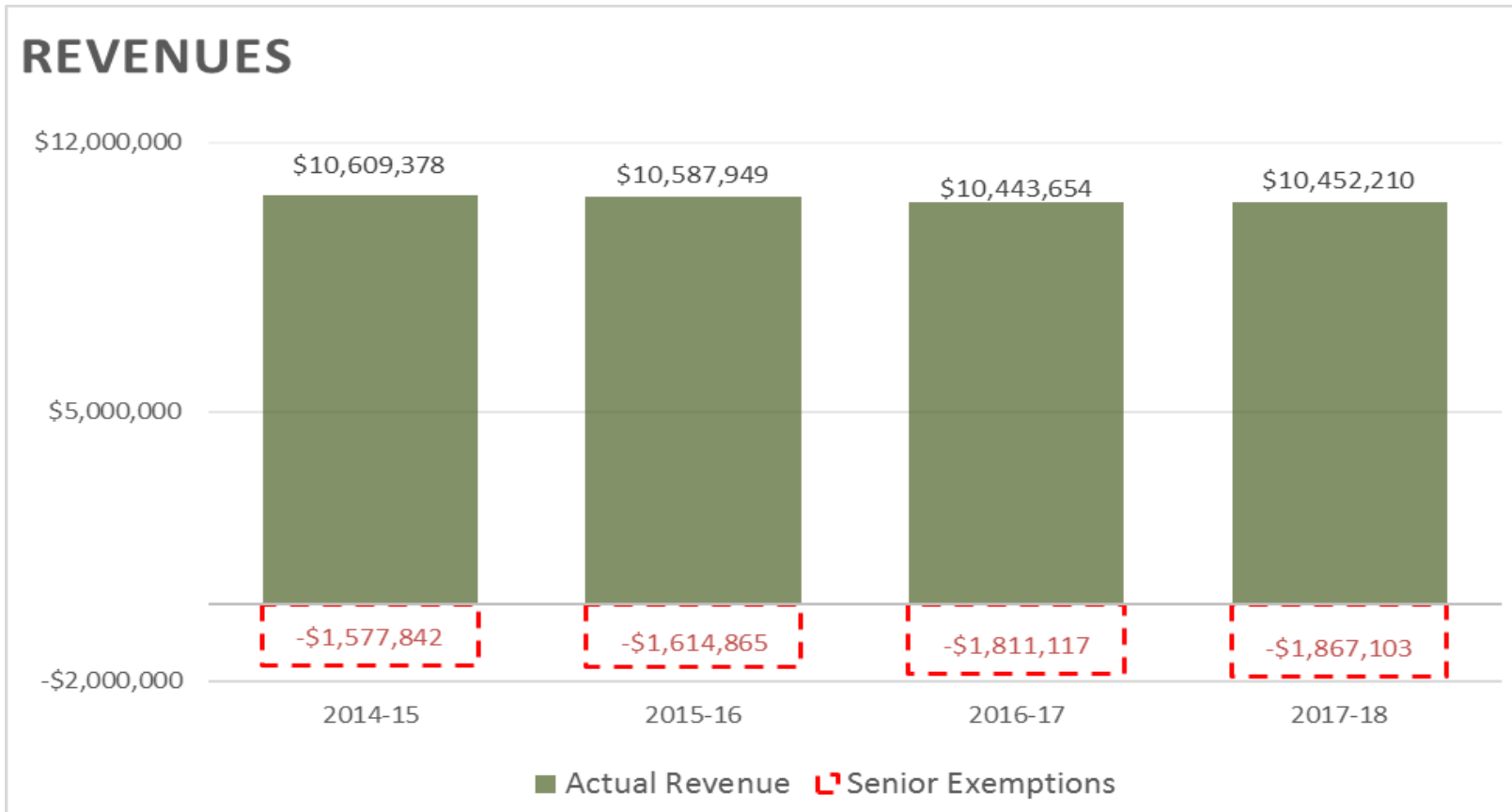
Measure A

- Fund advanced courses in math, science, technology, music and arts
- Attract and retain highly qualified teachers; provide librarians, counselors, and career training
- Maintain manageable class sizes
- Keep textbooks, instructional materials and technology up-to-date
- To the extent funds are available, maintain District’s academic programs, including purchase of instructional equipment

* See 2017-2018 membership roster in Appendix B



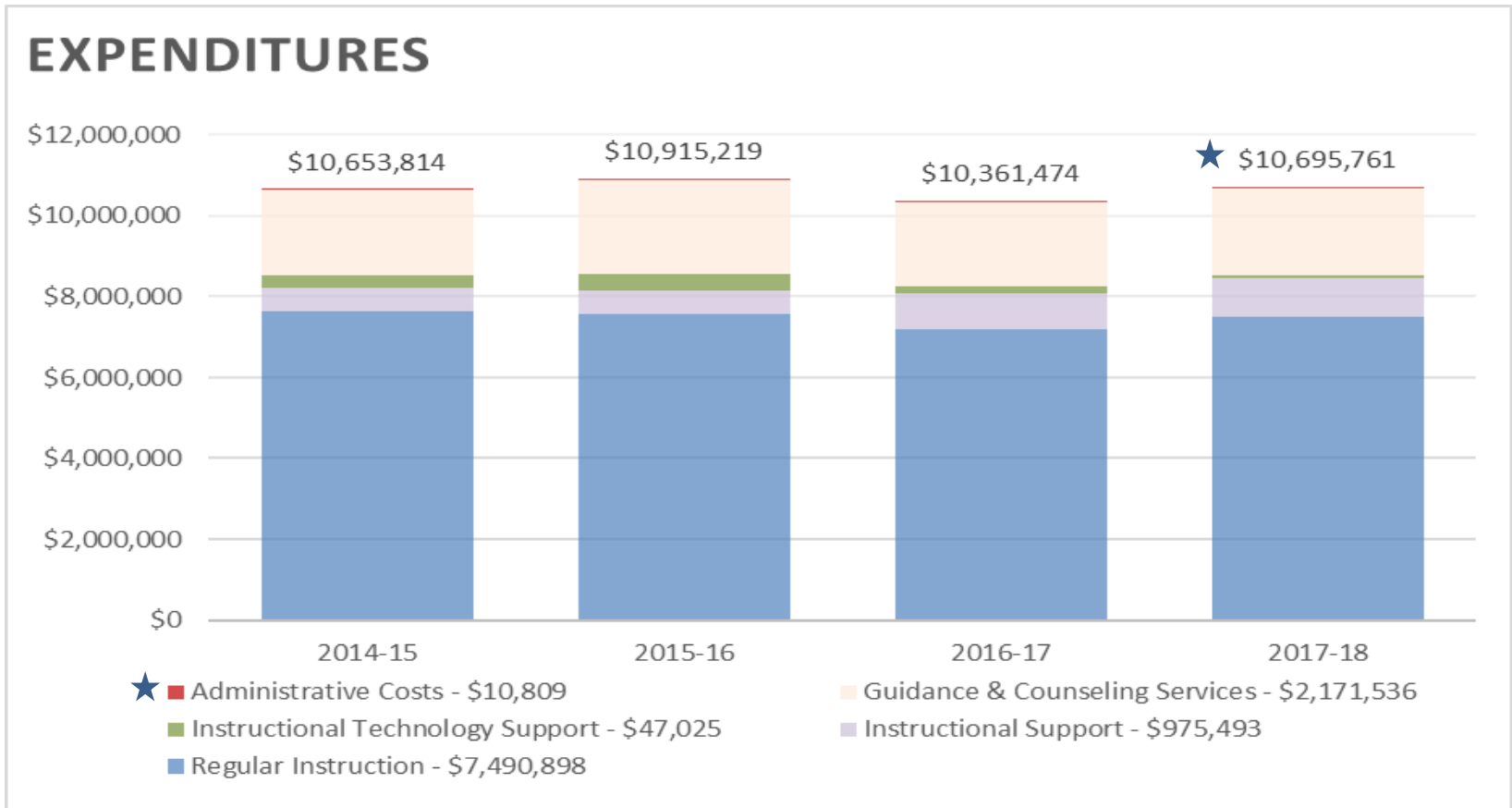
Financial Overview and Trend



- 2017-2018 Revenues are \$8,555 more than 2016-2017
- Parcel Tax Revenues equate to 14% of the Total General Fund Revenues
- Senior Exemptions have increased over the last four years



Financial Overview and Trend



- 2017-2018 Expenditures are \$334,287 more than 2016-2017
- Due to rising costs, fewer full-time equivalent positions are being funded than in prior years



Financial Report for 2017-2018

REVENUES	Unaudited Actuals			Unaudited Actuals		Operating Budget	
	FY 14-15	FY 15-16	FY 16-17	Full Time Equivalent (FTE)	FY 17-18	Full Time Equivalent (FTE)	FY 18-19
Measure G - \$189	6,896,096	6,882,167	6,788,375		6,793,936		6,815,250
Measure A - \$112	3,713,282	3,705,782	3,655,279		3,658,273		3,669,750
TOTAL REVENUES	\$ 10,609,378	\$ 10,587,949	\$ 10,443,654		\$ 10,452,210		\$ 10,485,000
EXPENDITURES							
Regular Instruction Supporting							
Seventh Period and Academic Courses	7,632,339	7,580,034	7,196,738	60.00	7,490,898	56.00	7,060,898
Subtotal	7,632,339	7,580,034	7,196,738	60.00	7,490,898	56.00	7,060,898
Instructional Support:							
Athletic Directors Release	98,612	-	-	-	-	-	-
Leadership Class Release	61,254	81,372	96,298	0.80	105,085	0.80	110,329
Librarians, Library Media Assistants, Extended Hours	442,634	495,027	801,099	9.00	870,409	9.00	885,073
Subtotal	602,500	576,399	897,397	9.80	975,493	9.80	995,402
Instructional Technology Support:							
Instructional Technology Coordinator Release	96,409	104,817	107,001	-	-	-	-
Instructional Technology Specialist	39,680	40,321	42,716	-	47,025	-	46,350
Site Support Technician	157,462	271,613	-	-	-	-	-
Subtotal	293,551	416,752	149,717	-	47,025	-	46,350
Guidance, Counseling & Nurse Services							
Career Centers	170,142	182,481	217,934	4.00	236,317	4.00	249,027
Counseling Services	1,703,280	1,887,960	1,892,918	15.00	1,935,219	16.00	2,013,513
Nurses	240,355	257,684	-	-	-	-	-
Subtotal	2,113,778	2,328,126	2,110,852	19.00	2,171,536	20.00	2,262,540
General Administrative Costs							
Administrative costs	11,647	13,909	6,771		10,809		12,000
TOTAL EXPENDITURES	\$ 10,653,814	\$ 10,915,219	\$ 10,361,474	88.80	\$ 10,695,761	85.80	\$ 10,377,190
NET INCREASE (DECREASE) IN FUND BALANCE	(44,435)	(327,270)	82,180		(243,552)		107,810
BEGINNING BALANCE	575,029	530,593	203,323		285,503		41,951
ENDING BALANCE	530,594	203,323	285,503		41,951		149,761



Protect Core Academic Programs

AUHSD schools offer their students a robust college preparatory, academic program beyond the minimum state requirements. AUHSD staff and community believe that AUHSD students should have access to diverse academic offerings, many of which would not be funded without Measures G and A.

AUHSD preserved the number of full-time equivalent (FTE) teaching positions in 2017-2018 through Measures G & A and thus protected core academic programs. The retention of teaching positions enabled the District to continue offering a diverse academic programming.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
FTE Teaching Positions*	256	254	257	257	265	286	274	276
Student Enrollment**	5478	5317	5276	5252	5349	5455	5452	5519
Student/FTE Teaching Position Ratio	21.4	20.9	20.5	20.4	20.2	19.1	19.9	19.9
FTE Teaching Positions paid for by G& A			75	70	61	60	57	60

* Includes only certificated teaching positions at the four comprehensive high schools and does not include FTE positions at the Transition program or non-teaching positions such as nurses, librarians, counselors, and psychologists.

** Enrollment comprises only students in the four comprehensive high schools and does not include those at the Acalanes Center for Independent Study or Transition programs.



Provide 7th Period Enrollment

AUHSD students are provided with an opportunity to take courses beyond the required six period day. This allows them to take a more diverse selection of course work, beyond the basic requirements and therefore be better prepared for post secondary education and college admission process. The number of AUHSD students taking seven courses in their schedule continues to grow.

Percent of AUHSD Students Taking Seven Periods						
2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
48.8%	50.3%	53.5%	54.6%	54.2%	56%	57%

95% of AUHSD 9th graders and 79% of AUHSD 10th graders take 7 courses in their schedule.



Provide Students with High-Quality Programs

Total Advanced Placement and Honors Sections Offered

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
AP Sections	137	135	152	149	148	148	181	183	186
Honors Sections	50	54	55	56	55	51	64	71	90
Student Enrollment	5478	5317	5276	5252	5349	5455	5452	5519	5573
Total AP/Honors Enrollment	4628	4628	4894	4827	4976	5436	6198	6502	6371

- Measures G & A funding enable AUHSD to retain a robust Honors and Advanced Placement (AP) course program offering for AUHSD students
- 55% of AUHSD students took at least one Honors or Advanced Placement class during the 2017-2018 school year
- 75% of AUHSD 11th graders and 74% of AUHSD 12th graders took at least one Honors or Advanced Placement course during the 2017-18 school year.



Provide Comprehensive Student Support Services

Student Support Services Funded through Measures G & A (Data for the Comprehensive High Schools)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Librarians (FTE) Library Media Assistant (FTE)	4 4	4 4	4 4	4 4	4 4	4 4	4 5	4 5
Library Extended Hours (Hrs/Day/Site)	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site
Counseling Services (Student-Counselor Ratio)	334:1	324:1	322:1	320:1	322:1	328:1	320:1	332:1
Individual Counseling Sessions for Incoming 9thGrade Students	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Career Centers	¾ Time per Site	¾ Time per Site	¾ Time per Site	¾ Time per Site	¾ Time per Site	¾ Time per Site	1.0 per Site	1.0 per Site
Support Intervention Sections (English)	5	5	5	5	5	5	5	2
Support Intervention (English FTE)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.4*
Algebra A & Algebra B Sections	11	17	17	18	15	11	11	15
Algebra A & Algebra B FTE	2.2	3.4	3.4	3.6	3	2.2	2.2	3.0

*Academy (Intervention) period was introduced into students' schedules during the 17-18 school year, resulting in a shift of Support Intervention resources and how they are measured. While the English FTE may be reduced, the services to all students were increased.



Conclusions for 2017-2018

- AUHSD has spent Measures G & A funds in accordance with the ballot language of the measures. Without these funds the following important programs would not have been possible.
 - Core Academic, AP/Honors and college preparatory courses
 - Seven period day
 - Academic Counselors and Career Center Support
 - Library Support

- The Governing Board should closely monitor the decreased revenues caused by senior exemptions.



Conclusions for 2017-2018 (cont'd)

- Measures G & A revenue is not able to offset several critical funding and cost pressures, which will result in fewer FTEs being funded through the tax measures.
 - G & A revenue is not keeping up with inflation
 - State revenue to the district is flat. The cost of operations is increasing.
 - The cost of state-mandated retirement has increased 1.85% every year since FY 14-15. District contribution rate for FY 17-18 is 14.43% and the total cumulative amount increase in district contributions is about \$3 million for the fiscal year ending June 30, 2018.
 - Senior exemptions currently account for 15% of the eligible parcels and represent approximately \$1.8M in unrealized revenue (the equivalent of 15 full-time teachers). An increasing number of senior exemptions will continue to erode the beneficial impact of Measures G & A revenue.



Conclusions for 2017-2018 (cont'd)

- We recommend publicizing the Measures G & A Oversight Committee Report to ensure citizens, *especially those eligible for senior exemptions*, are aware that Measures G & A parcel tax plays a major role in keeping AUHSD as one of the top districts in the state.
 - Provide a summary of this report that includes key findings customized to specific audiences and stakeholders.
 - Provide a short news item to local media publications (Lamorinda Weekly, Rossmoor News, etc.)
 - Post the report and the summary of the report on the District and school websites with an email alert sent out by the District. Include a link to the report in District, school and parent e-newsletters
 - Explore sharing with new exemption applicants the benefits of Measures G & A.
 - Explore outreach to encourage existing exemption holders to consider withdrawing their earlier exemption application



Appendix A

Revenue Detail

Measures G & A tax revenues have decreased to approximately \$10.4M after several years of stability at \$10.6M. The revenues vary between years because of a change in the number of senior exemptions and the number of qualified parcels.

Assessment Information Report from Francisco & Associates

Fiscal Year	Parcels*	Valid Sr. Exemptions	Revenue
2010-11	35,026	5,390	\$ 10,557,484
2011-12	35,076	5,315	\$ 10,524,038
2012-13	35,217	5,193	\$ 10,569,182
2013-14	35,391	5,070	\$ 10,620,370
2014-15	35,361	5,242	\$ 10,609,378
2015-16	35,286	5,365	\$ 10,587,949
2016-17	34,819	6,017	\$ 10,443,654
2017-18	34,833	6,203	\$ 10,452,210

*Total number of parcels minus valid senior citizens exemptions



Appendix B

Measures G & A Citizens' Oversight Committee Membership Roster

■ Tom Duckworth, Chair

■ Darcy Price

■ Rick Ashburn

■ Bill Claussen

■ Lori Lane

Appointed 1/16/2019

■ Helen Bequette

■ Wayne Hilty

■ Erich Hilkemeyer

■ Linda Rafferty, Vice-Chair