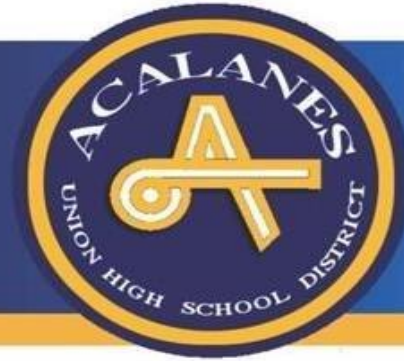


Acalanes Union
High School District



Measures G & A Parcel Tax Annual Report 2018-19

submitted by the
Measures G & A Citizens' Oversight Committee

February 19, 2020



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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

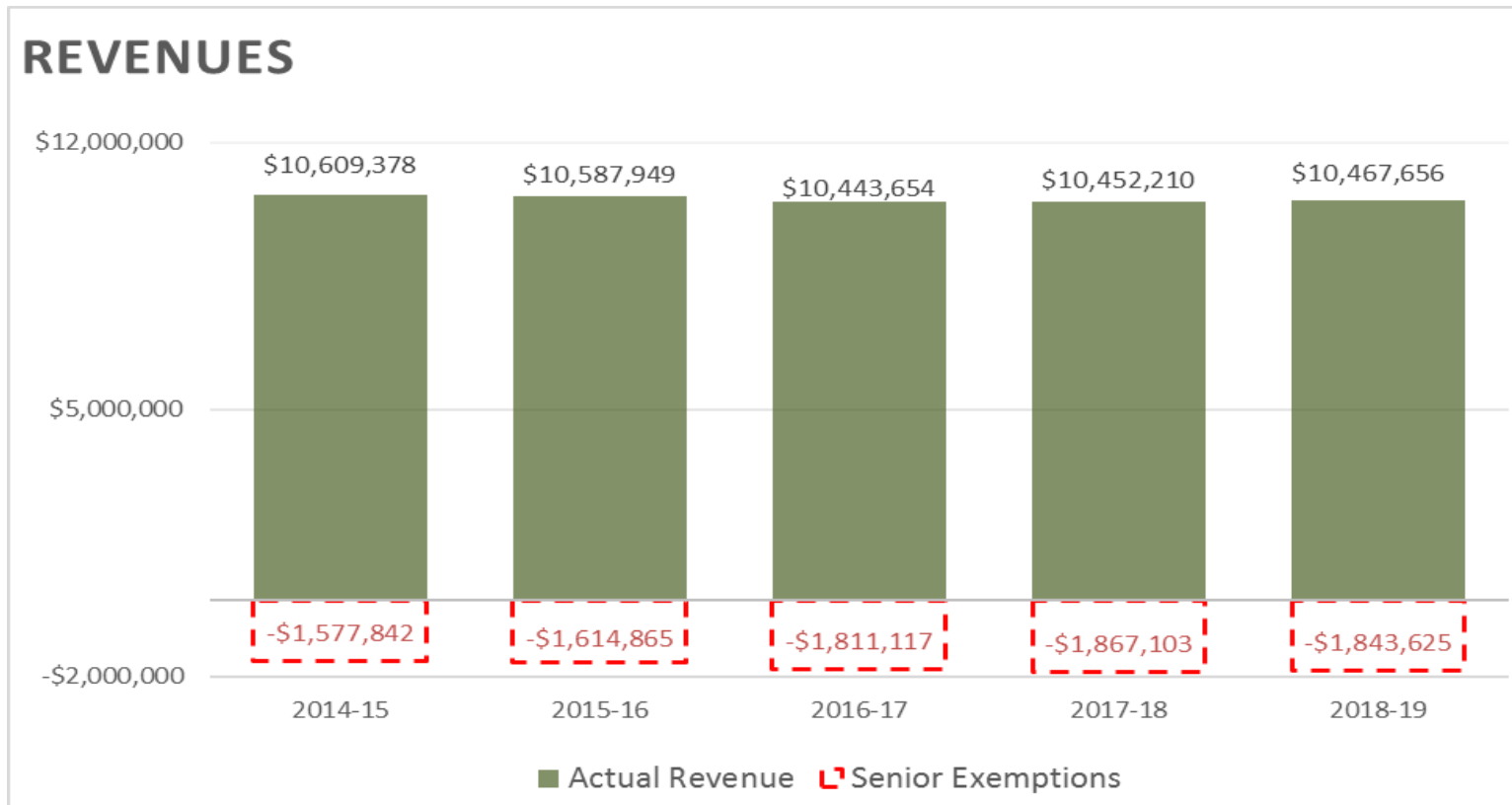
Measure A

- 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 membership roster in Appendix B

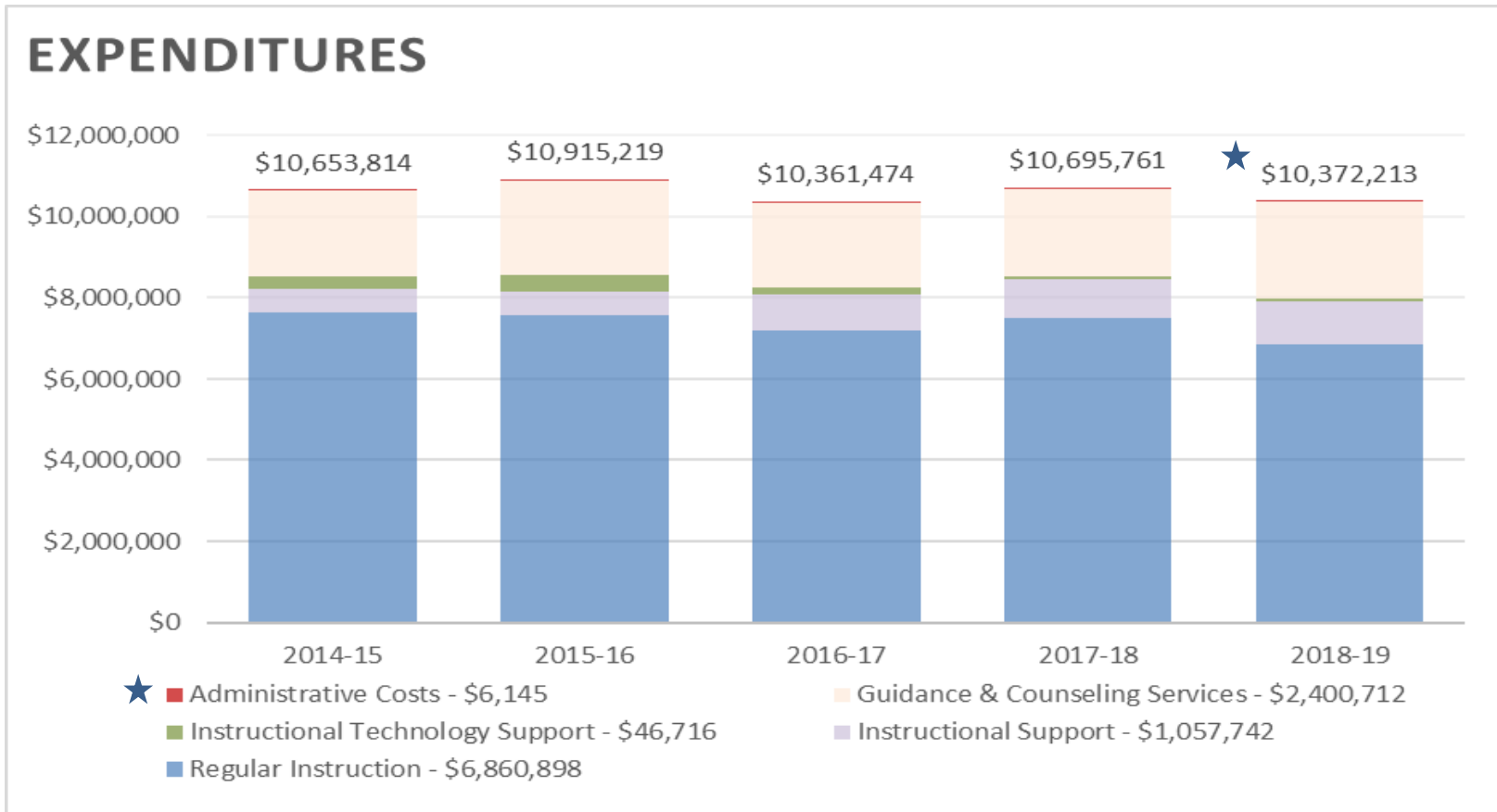


Financial Overview and Trend



- 2018-2019 Revenues are \$15,446 more than 2017-2018
- Parcel Tax Revenues equate to 13% of the Total General Fund Revenues
- 2018-2019 Senior Exemptions are \$23,478 less than 2017-2018

Financial Overview and Trend



- Due to rising costs per employee, fewer full-time equivalent positions are being funded by Measures G & A than in prior years



Measures G & A Financial Report

REVENUES	Unaudited Actuals		Operating Budget	
	Full Time Equivalent (FTE)	FY 18-19	Full Time Equivalent (FTE)	FY 19-20
Measure G - \$189		6,803,976		6,803,838
Measure A - \$112		3,663,680		3,663,605
TOTAL REVENUES		\$ 10,467,656		\$ 10,467,443
EXPENDITURES				
Regular Instruction Supporting				
Seventh Period and Academic Courses	55.00	6,860,898	54.00	6,760,898
Subtotal	55.00	6,860,898	54.00	6,760,898
Instructional Support:				
Leadership Class Release	0.80	112,508	0.80	112,704
Librarians, Library Media Assistants, Extended Hours	9.00	945,234	9.00	950,937
Subtotal	9.80	1,057,742	9.80	1,063,641
Instructional Technology Support:				
Instructional Technology Specialist	-	46,716	-	46,350
Subtotal	-	46,716	-	46,350
Guidance and Counseling				
College and Career	4.00	261,665	4.00	290,285
Counseling Services	15.00	2,139,047	16.00	2,207,288
Subtotal	19.00	2,400,712	20.00	2,497,573
General Administrative Costs				
Administrative costs		6,145		12,000
TOTAL EXPENDITURES	83.80	\$ 10,372,213	83.80	\$ 10,380,462
NET INCREASE (DECREASE) IN FUND BALANCE		95,443		86,981
BEGINNING BALANCE		41,951		137,394
ENDING BALANCE		\$ 137,394		\$ 224,375



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.

	2014-15	2015-16	2016-17	2017-18	2018-19
FTE Teaching Positions*	266	255	255	264	263
Student Enrollment**	5359	5463	5454	5598	5628
Student/FTE Teaching Position Ratio	20.2	21.4	21.4	21.2	21.4
FTE Teaching Positions paid for by G& A***	61	61	58	60	55

* 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.

*** Starting FY 2015-16, .80 FTE of Athletic Directors' Release Periods were removed from funding; starting FY 2016-17, 3.0 FTE of Site Support Technicians and 2.10 FTE of Nurses were removed from funding.



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 opportunities.

Percent of AUHSD Students Taking Seven Periods				
2014-15	2015-16	2016-17	2017-18	2018-19
53.5%	54.6%	54.2%	56%	50%

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 (AP) and Honors Sections Offered

	2014-15	2015-16	2016-17	2017-18	2018-19
AP Sections	148	148	181	183	175
Honors Sections	55	51	64	71	75
Student Enrollment	5349	5463	5454	5598	5628
Total AP/Honors Enrollment	4976	5436	6198	6502	6371

- Measures G & A funding enable AUHSD to retain robust Honors and AP course programs
- 54% of AUHSD students took at least one Honors or AP class during the 2018-2019 school year
- 74% of AUHSD 11th graders and 73% of AUHSD 12th graders took at least one Honors or AP course during the 2018-19 school year



Provide Comprehensive Student Support Services

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

	2014-15	2015-16	2016-17	2017-18	2018-19
Librarians (FTE)	4	4	4	4	4
Library Media Assistant (FTE)			5	5	5
Library Extended Hours (Hrs/Day/Site)	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site	2hrs/day/ site
Counseling Services (Student-Counselor Ratio)	322:1	328:1	320:1	337:1	339:1
Individual Counseling Sessions for Incoming 9 th Grade Students	Yes	Yes	Yes	Yes	Yes
Career Centers	$\frac{3}{4}$ Time per Site	$\frac{3}{4}$ Time per Site	1.0 per Site	1.0 per Site	1.0 per Site
Support Intervention Sections (English)	5	5	5	2	1
Support Intervention (English FTE)	1.0	1.0	1.0	0.4*	0.2*
Algebra A & Algebra B Sections	15	11	11	15	12
Algebra A & Algebra B FTE	3	2.2	2.2	3.0	2.4

*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 2018-2019

- 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 driven by senior exemptions



Conclusions for 2018-2019 (cont'd)

- Measure G & A revenues are fixed and state revenues are relatively flat
- The cost pressures per employee are rising faster than revenues
 - The cost of state-mandated retirement has increased 1.85% every year since FY 14-15. District contribution for FY 18-19 is 16.28% of base salary and the total cumulative amount increase is about \$3.6 million in the last five years
- Senior exemptions currently account for 15% of the eligible parcels and represent approximately \$1.8 million in unrealized revenue which is the equivalent of 15 full-time teachers



Conclusions for 2018-2019 (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 revenues play a major role in keeping AUHSD as one of the top districts in the state
 - Provide this report to specific audiences and stakeholders; include a link to the report in District, school and parent e-newsletters
 - Provide a short news item to local media publications (Lamorinda Weekly, Rossmoor News, etc.)
 - Include a statement of benefits of Measures G & A revenues in the application for senior exemption
 - 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
2018-19	34,888	6,125	\$ 10,467,656

*Total number of parcels minus valid senior citizens exemptions



Appendix B

Measures G & A Citizens' Oversight Committee Membership Roster

- Tom Duckworth, Chair
- Linda Rafferty, Vice-Chair
- Helen Bequette
- Bill Claussen
- Erich Hilkemeyer
- Wayne Hilty
- Lori Lane
- Darcy Price