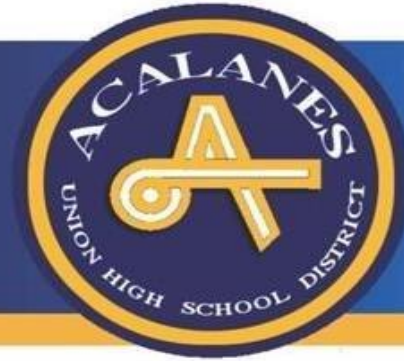


Acalanes Union
High School District



Measures G & A Parcel Tax Annual Report 2019-20

submitted by the
Measures G & A Citizens' Oversight Committee

March 17, 2021



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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 severe 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

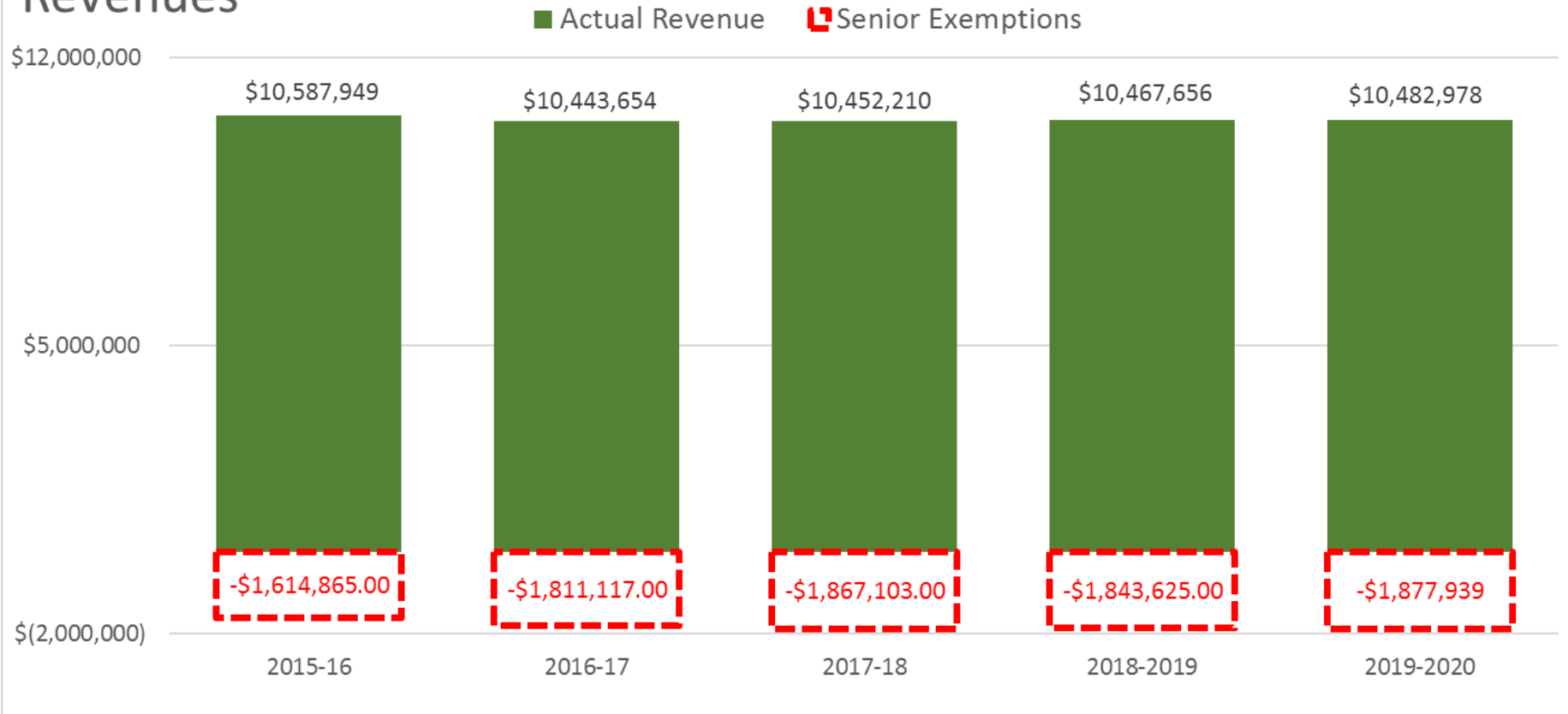
- Fund advanced courses in math, science, technology, music and arts
- Attract and retain highly qualified teachers; provide librarians, counselors, and career training
- Maintain manageable class sizes
- Keep textbooks, instructional materials and technology up-to-date
- To the extent funds are available,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

* See membership roster in Appendix B



Financial Overview and Trend

Revenues

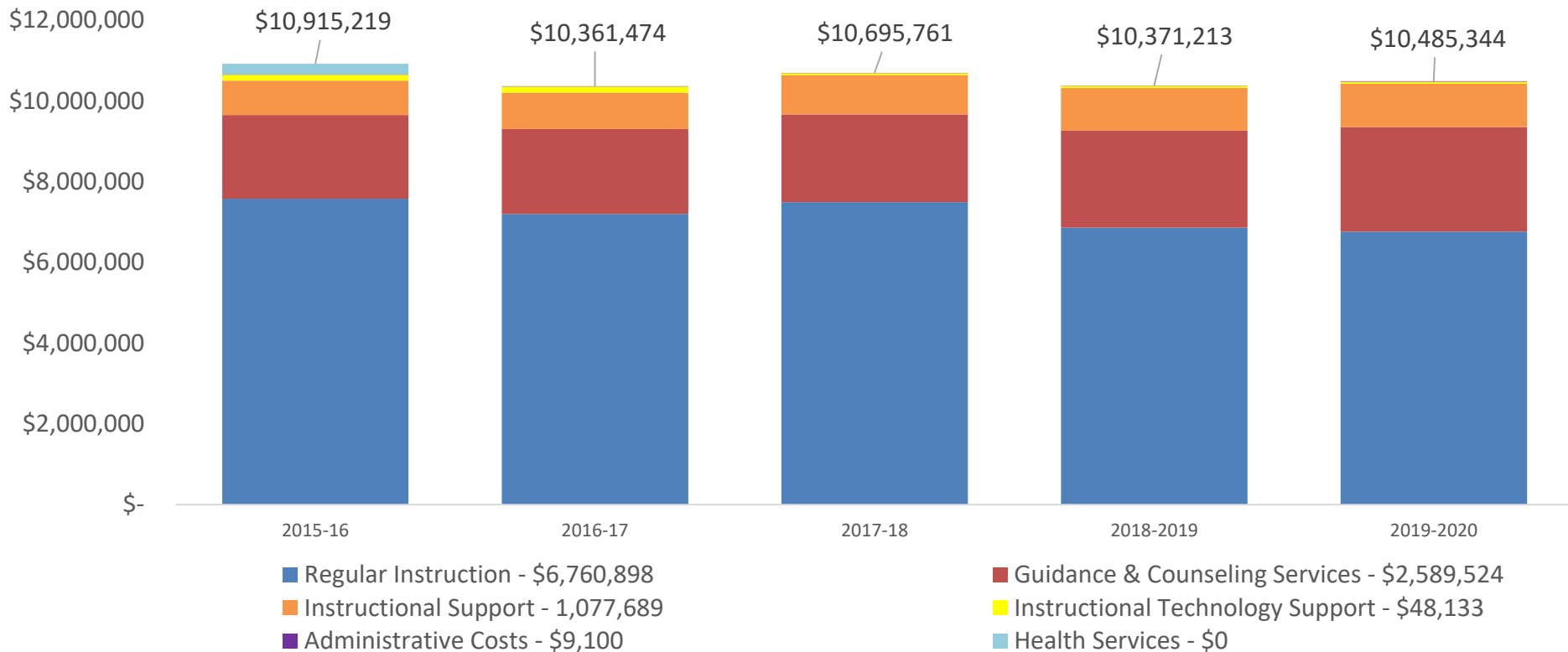


- 2019-2020 Revenues are \$15,322 more than 2018-2019
- Parcel Tax Revenues equate to 13% of the Total General Fund Revenues
- 2019-2020 Senior Exemptions are \$34,314 more than 2018-2019



Financial Overview and Trend

Expenditures





Measures G & A Financial Report

MEASURES G & A PARCEL TAX - FINANCIAL REPORT				
REVENUES	Audited Actuals		Operating Budget	
	Full Time Equivalent (FTE)	FY 19-20	Full Time Equivalent (FTE)	FY 20-21
Measure G - \$189		6,813,936		6,738,186
Measure A - \$112		3,669,042		3,628,254
TOTAL REVENUES		\$ 10,482,978		\$ 10,366,440
EXPENDITURES				
Regular Instruction Supporting				
Seventh Period and Academic Courses	54.00	6,760,898	53.00	6,698,414
Subtotal	54.00	6,760,898	53.00	6,698,414
Instructional Support:				
Leadership Class Release	0.80	107,794	0.80	108,462
Librarians, Library Media Assistants, Extended Hours	9.00	969,895	9.00	958,542
Subtotal	9.80	1,077,689	9.80	1,067,004
Instructional Technology Support:				
Instructional Technology Specialist	-	48,133	-	47,960
Site Support Technician	-	-	-	-
Subtotal	-	48,133	-	47,960
Guidance, Counseling & Nurse Services				
Career Centers	4.00	300,529	4.00	311,341
Counseling Services	16.60	2,288,995	16.70	2,219,454
Subtotal	20.60	2,589,524	20.70	2,530,795
General Administrative Costs				
Administrative costs		9,100		12,000
TOTAL EXPENDITURES	84.40	\$ 10,485,344	83.50	\$ 10,356,173
NET INCREASE (DECREASE) IN FUND BALANCE				
		(2,366)		10,267
BEGINNING BALANCE				
		137,394		135,028
ENDING BALANCE				
		135,028		145,295



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.

	2015-16	2016-17	2017-18	2018-19	2019-20
FTE Teaching Positions*	255	255	264	263	272
Student Enrollment**	5463	5454	5598	5628	5557
Student/FTE Teaching Position Ratio	21.4	21.4	21.2	21.4	20.4
FTE Teaching Positions paid for by G& A***	61	61	60	55	54

*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.

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



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 courses beyond the basic requirements, and therefore be better prepared for post secondary opportunities.

Percent of AUHSD Students Taking Seven Periods				
2015-16	2016-17	2017-18	2018-19	2019-20
54.6%	54.2%	56%	50%	58%

95% of AUHSD 9th graders and 81% of AUHSD 10th graders take 7 courses in their schedule.



Provide Students with High-Quality Programs

Total Advanced Placement (AP) and Honors Sections Offered

	2015-16	2016-17	2017-18	2018-19	2019-20
AP Sections	148	181	183	175	201
Honors Sections	51	64	71	75	72
Student Enrollment	5463	5454	5598	5628	5557
Total AP/Honors Enrollment	5436	6198	6502	6371	6521

- Measures G & A funding enable AUHSD to retain robust Honors and AP course programs
- 49% of AUHSD students took at least one Honors or AP class during the 2019-2020 school year
- 78% of AUHSD 11th graders and 72% of AUHSD 12th graders took at least one Honors or AP course during the 2019-20 school year



Provide Comprehensive Student Support Services

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

	2015-16	2016-17	2017-18	2018-19	2019-20
Librarians (FTE)	4	4	4	4	4
Library Media Assistant (FTE)		5	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)	328:1	320:1	337:1	339:1	335:1
Individual Counseling Sessions for Incoming 9 th Grade Students	Yes	Yes	Yes	Yes	Yes
Career Centers	$\frac{3}{4}$ Time per Site	1.0 per Site	1.0 per Site	1.0 per Site	1.0 per Site
Support Intervention Sections (English)	5	5	2	1	2
Support Intervention (English FTE)	1.0	1.0	0.4*	0.2*	0.4*
Algebra A & Algebra B Sections	11	11	15	12	11
Algebra A & Algebra B FTE	2.2	2.2	3.0	2.4	2.2

*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 2019-2020

- 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 2019-2020 (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 an average of 1.64% every year since FY 15-16. District contribution for FY 19-20 is 17.10% of base salary and the total cumulative amount increase is about \$4 million in the last five years
- Senior exemptions currently account for 15% of the eligible parcels and represent approximately \$1.9 million in unrealized revenue which is the equivalent of 15 full-time teachers



Conclusions for 2019-2020 (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
2019-20	34,935	6,239	\$ 10,482,978

*Total number of parcels minus valid senior citizens exemptions



Appendix B

Measures G & A Citizens' Oversight Committee Membership Roster

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