

Acalanes Union High School District

**Measures G & A Parcel Tax
Annual Report
2015 – 2016**

*Submitted by the
Measures G & A
Citizens' Oversight Committee*



February 15, 2017

Contents

Page

Background

Measure G	3
Measure A	4
Citizens' Oversight Committee	5

2015 - 2016 Results for Measures G & A

Financial Overview	6
Financial Review	7
Expenditures by Special Purpose	8

Conclusions & Appendices

Conclusions for 2015 - 2016	11
Appendix A: Revenue Detail	14
Appendix B: Measures G & A Oversight Committee Roster	15

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”
- New 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 seven-member 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 2015 membership roster in Appendix B, page 15

Financial Overview for 2015 - 2016

Revenues

- Parcel Tax revenues: \$10,587,949
- Parcel Tax revenues equates to 15% of the district General Fund revenues
- \$21,429 below 2014-2015 revenues due to increase in senior exemption filings

Expenditures

- Parcel Tax expenditures: \$10,915,219
- Total expenditures are \$261,406 more than 2014-2015 expenditures
 - Regular instruction supporting seventh period and electives expenditures reduced by 8.8 FTE to date
 - Increase in overall salary and benefits
 - Added 1 FTE Site Support Technician
 - Decrease 0.80 FTE of Athletic Directors Release Periods
 - Other administrative costs up by \$2,262

Fund Balance

- Total Fund Balance: \$203,323
- 2% of Total Expenditures

Observations

- The buying power of Measures G & A is being eroded
- Fewer number of courses, therefore fewer full time equivalent (FTE) teachers are being funded

MEASURES G & A PARCEL TAX - FINANCIAL REPORT

REVENUES	Full Time Equivalent (FTE)	Unaudited Actuals				Full Time Equivalent (FTE)	Operating Budget
		FY 12-13	FY 13-14	FY 14-15	FY 15-16		FY 16-17
Measure G - \$189		6,869,968	6,903,240	6,896,096	6,882,167		6,812,650
Measure A - \$112		3,699,214	3,717,130	3,713,282	3,705,782		3,668,350
TOTAL REVENUES		\$ 10,569,182	\$ 10,620,370	\$ 10,609,378	\$ 10,587,949		\$ 10,481,000
EXPENDITURES							
Regular Instruction Supporting							
Seventh Period and Academic Courses	75.80	8,319,498	8,771,345	7,632,339	7,580,034	66.00	7,196,738
Subtotal	75.80	8,319,498	8,771,345	7,632,339	7,580,034	66.00	7,196,738
Instructional Support:							
Athletic Directors Release	0.80	107,434	96,767	98,612	-	-	-
Leadership Class Release	0.80	69,059	80,446	61,254	81,372	0.80	102,068
Librarians, Library Media Assistants, Extended Hours	5.00	469,144	512,293	442,634	495,027	9.00	798,387
Subtotal	6.60	645,637	689,506	602,500	576,399	9.80	900,455
Instructional Technology Support:							
Instructional Technology Coordinator Release	0.80	80,761	89,760	96,409	104,817	0.80	106,426
Instructional Technology Specialist	-	38,000	38,000	39,680	40,321	-	43,000
Site Support Technician	3.00	173,261	171,245	157,462	271,613	-	-
Subtotal	3.80	292,022	299,005	293,551	416,752	0.80	149,426
Guidance, Counseling & Nurse Services							
Career Centers	3.00	183,294	180,403	170,142	182,481	4.00	208,088
Counseling Services	14.40	1,405,260	1,529,500	1,703,280	1,887,960	15.40	1,886,622
Nurses	2.10	220,494	234,277	240,355	257,684	-	-
Subtotal	19.50	1,809,048	1,944,180	2,113,778	2,328,126	19.40	2,094,710
General Administrative Costs							
Administrative costs		6,330	6,475	11,647	13,909		10,000
TOTAL EXPENDITURES	105.70	\$ 11,072,535	\$ 11,710,511	\$ 10,653,814	\$ 10,915,219	96.00	\$ 10,351,329
NET INCREASE (DECREASE) IN FUND BALANCE		(503,353)	(1,090,141)	(44,435)	(327,270)		129,671
BEGINNING BALANCE		2,168,523	1,665,170	575,029	530,593		203,323
ENDING BALANCE		1,665,170	575,029	530,594	203,323		332,994

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 Measure G and A.

AUHSD preserved the number of full-time equivalent (FTE) teaching positions in 2015-2016 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.

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
FTE Teaching Positions*	256	256	254	257	257	265	286
Student Enrollment**	5476	5,478	5,317	5,276	5,252	5,349	5,455
Student/FTE Teaching Position Ratio	21.4	21.4	20.9	20.5	20.4	20.2	19.1

* 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 Students with High-Quality Programs

Total Sections, AP and Honors Sections Offered

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
AP Sections	138	137	135	152	149	148	148	181
Honors Sections	49	50	54	55	56	55	51	64
Student Enrollment	5,476	5,478	5,317	5,276	5,252	5,349	5,455	5,465
Total AP/Honors Enrollment	4,628	4,628	4,628	4,894	4,827	4,976	5,436	6,198

- Measures G & A funding enabled AUHSD to retain a robust Honors and Advanced Placement (AP) course program offering for AUHSD students
- 53% of AUHSD students took at least one Honors or Advanced Placement class during the 2015-2016 school year

Provide Comprehensive Student Support Services

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

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Librarians (FTE)	4	4	4	4	4	4	4
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
Counseling Services (student-counselor ratio)	334:1	334:1	324:1	322:1	320:1	322:1	328:1
Individual Counseling Sessions for Incoming 9th Grade Students	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Career Centers	3/4-time per site	3/4-time per site	3/4-time per site	3/4-time per site	3/4-time per site	3/4-time per site	3/4-time per site
Support Intervention Sections (English)	3	5	5	5	5	5	5
Support Intervention (English) (FTE)	0.6	1	1	1	1	1	1
Math A & Math B Sections	14	11	17	17	18	15	11
Math A & Math B (FTE)	2.8	2.2	3.4	3.4	3.6	3	2.2

Conclusions for 2015 – 2016

- AUHSD has spent Measures G & A funds in accordance with the ballot language of the measures, without which the following important programs would not have been funded during the 2015-2016 school year:
 - Core Academic, AP/Honors and College Prep Courses
 - The District reports that during the 2015-2016 school year, 53% of AUHSD students enrolled in seven classes (instead of the required six)
 - Guidance, Counseling and Nursing Services¹
 - Library Support
 - Instructional Technology Support²

- The Governing Board should closely monitor the reduced buying power of the parcel tax measures, especially as the District rolls out new graduation requirements in 2017-2018.

¹ From the 2016-2017 school year on, all nursing services will be funded by the District general fund rather than Measures G&A funds, as recommended by the Citizens' Oversight Committee.

² From the 2017-2018 school year on, 65% of the funding for Instructional Technology Support will be funded from sources other than Measures G&A.

Conclusions for 2015 - 2016 (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 inflationary pressures
 - The operating revenue coming from state funds will decrease in the future due to the Local Control Funding Formula
 - County funds that have been supporting Regional Occupational Programs (ROP) such as environmental science, computer science, biotechnology, sports medicine, journalism, auto shop, etc., are in year 2 of a 3-year fund guarantee. Funding for these ROP programs will be uncertain in the very near future
 - Senior exemptions currently account for 1/8th of the eligible parcels and represent approximately \$1.5M in lost revenue (the equivalent of 14 full-time teachers). An increasing number of senior exemptions will continue to erode the buying power of Measures G & A revenue.

Conclusions for 2015 - 2016 (cont'd)

- We recommend publicizing the Measures G & A Oversight Committee Report to ensure that citizens, *especially those eligible for senior exemptions*, are informed about the successful use of Measures G & A parcel tax funding and the threats to future funding.
 - Provide a short news item to local media publications (Lamorinda Weekly, Rossmoor News, etc.)
 - Post 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
 - Work with the County Tax Office to explore the possibility of providing information on the benefits that Measures G&A provide rather than simply details on how to claim the exemption

Appendix A

Revenue Detail

Measures G & A tax revenues are basically stable at approximately \$10.6 million. The revenues vary slightly 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	Assessment Income** (Francisco & Associates)	Revenue
2010-11	35,026	5,390	\$10,542,826	\$10,557,484
2011-12	35,076	5,315	\$10,557,484	\$10,524,038
2012-13	35,217	5,193	\$10,600,317	\$10,569,182
2013-14	35,391	5,070	\$10,652,691	\$10,620,370
2014-15	35,361	5,242	\$10,643,661	\$10,609,378
2015-16	35,286	5,365	\$10,621,086	\$10,587,949

*Total number of parcels minus valid senior citizens exemptions

**Assessment income is what the District should expect to receive after all senior exemptions and exempt property has been removed from the tax rolls

Appendix B

Measures G & A Citizens' Oversight Committee Membership Roster 2015 – 2016

- Tom Duckworth, Chair
- Rick Ashburn
- Carolyn Cool
- Darcy Price
- Spencer Larson, Vice Chair
- Bill Claussen
- Lori Lane