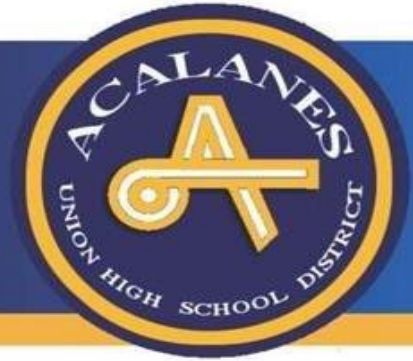


Acalanes Union
High School District



Measures G & A Parcel Tax Annual Report 2021-22

submitted by the
Measures G & A Citizens' Oversight Committee

March 1, 2023



Overview

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Appendix A: Revenue Detail



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.

Committee Membership Roster

Linda Rafferty, Chair

Helen Bequette, Vice Chair

Kris Foss

Erich Hilkemeyer

Wayne Hilty

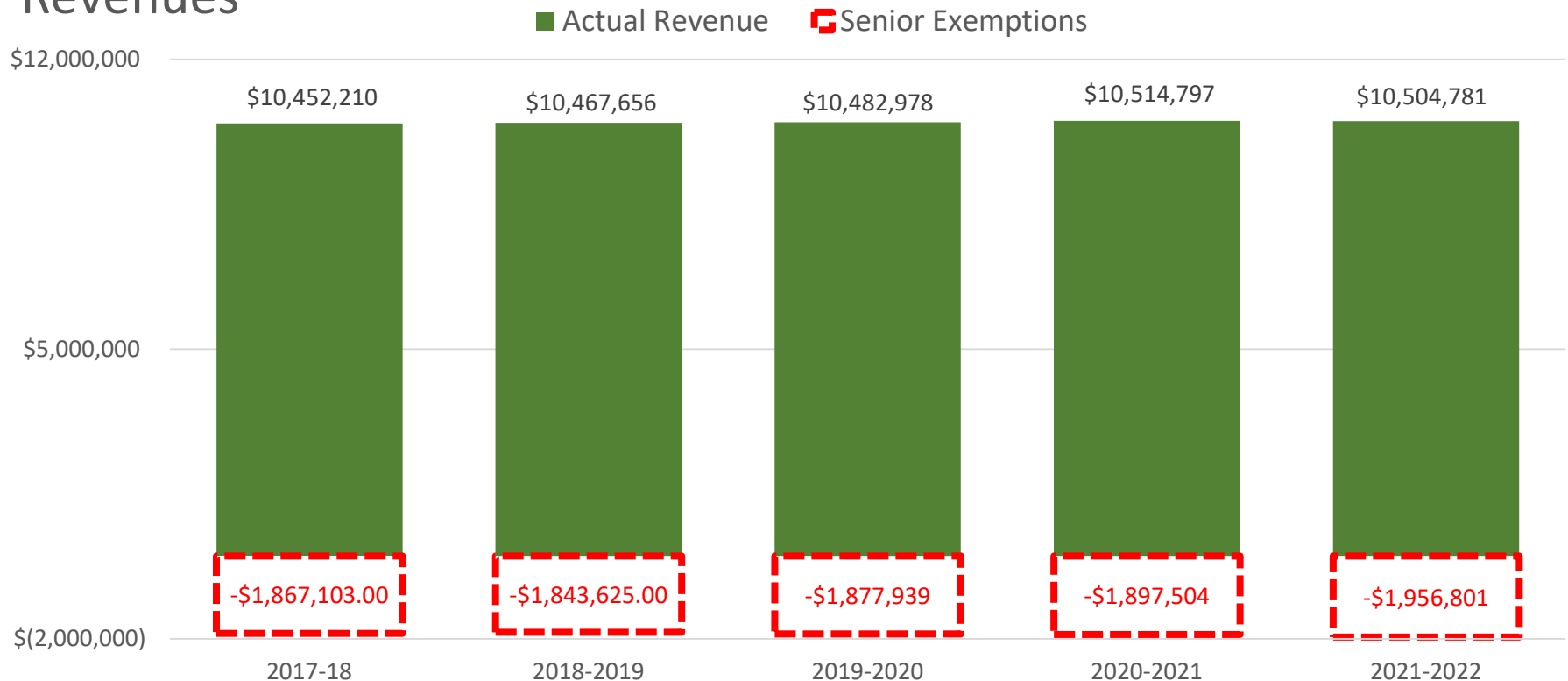
Karl Richtenburg

Stacey Schweppe



Financial Overview and Trend

Revenues

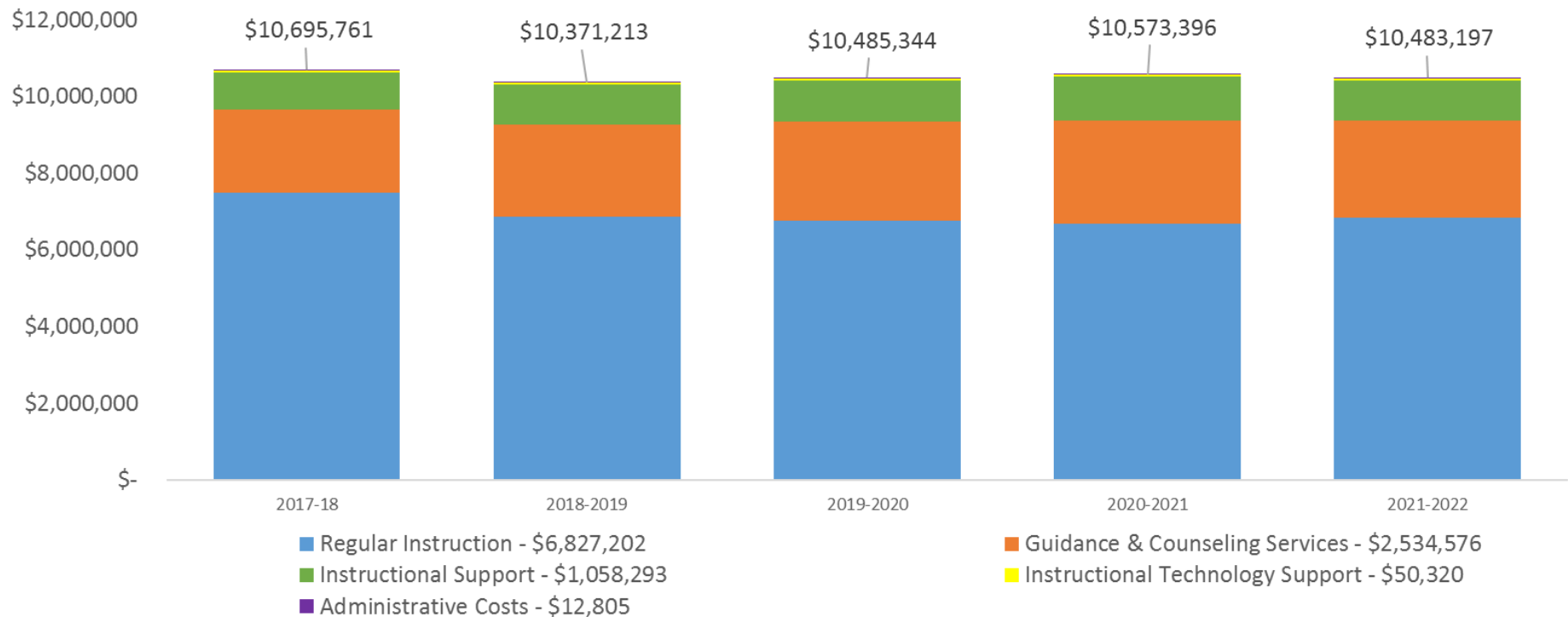


- 2021-2022 Revenues are \$10,016 less than 2020-2021
- Parcel Tax Revenues equate to 11% of the Total General Fund Revenues
- 2021-2022 Senior Exemptions are \$59,297 more than 2020-2021



Financial Overview and Trend

Expenditures



- 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

MEASURES G & A PARCEL TAX - FINANCIAL REPORT					
		Unaudited Actuals		Proposed 2nd Interim Budget	
REVENUES		Full Time Equivalent (FTE)	FY 21-22	Full Time Equivalent (FTE)	FY 22-23
Measure G - \$189			6,596,024		6,825,000
Measure A - \$112			3,908,757		3,675,000
TOTAL REVENUES			\$ 10,504,781		\$ 10,500,000
EXPENDITURES					
Regular Instruction Supporting					
Seventh Period and Academic Courses		51.00	6,398,567	50.00	6,275,297
Subtotal		51.00	6,398,567	50.00	6,275,297
Instructional Support:					
Leadership Class Release		0.80	108,883	0.80	114,661
Librarians, Library Media Assistants, Extended Hours		9.00	1,058,293	9.00	1,059,207
Subtotal		9.80	1,167,176	9.80	1,173,868
Instructional Technology Support:					
Instructional Technology Specialist		-	50,320	-	59,436
Subtotal		-	50,320	-	59,436
Guidance & Counseling					
Career Centers		4.00	319,752	4.00	356,013
Counseling Services		16.80	2,534,576	16.80	2,623,386
Subtotal		20.80	2,854,328	20.80	2,979,399
General Administrative Costs					
Administrative costs			12,805		12,000
TOTAL EXPENDITURES		81.60	\$ 10,483,197	80.60	\$ 10,500,000
NET INCREASE (DECREASE) IN FUND BALANCE			21,584		-
BEGINNING BALANCE			135,029		156,613
ENDING BALANCE			156,613		156,613



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.

	2017-18	2018-19	2019-20	2020-21	2021-22
FTE Teaching Positions*	264	263	272	285	285
Student Enrollment**	5598	5628	5557	5457	5354
Student/FTE Teaching Position Ratio	21.2	21.4	20.4	19.1	18.8
FTE Teaching Positions paid for by G& A	60	55	54	54	51

* 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 7 Periods

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				
2017-18	2018-19	2019-20	2020-21	2021-22
55%	56%	53%	55%	58%

94% of AUHSD 9th graders and 82% of AUHSD 10th graders take 7 courses in their schedule.



Provide Students with High-Quality Programs

Total Advanced Placement (AP) and Honors Sections Offered

	2017-18	2018-19	2019-20	2020-21	2021-22
AP Sections	183	175	201	212	222
Honors Sections	71	75	72	66	62
Student Enrollment	5598	5628	5557	5457	5354
Total AP/Honors Enrollment	6502	6371	6521	6994	6661

- Measures G & A funding enable AUHSD to retain robust Honors and AP course programs
- 51% of AUHSD students took at least one Honors or AP class during the 2021-2022 school year
- 78% of AUHSD 11th graders and 75% of AUHSD 12th graders took at least one Honors or AP course during the 2021-22 school year



Provide Comprehensive Student Support Services

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

	2017-18	2018-19	2019-20	2020-21	2021-22
Librarians (FTE)	4	4	4	4	4
Library Media Assistant (FTE)	5	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)	337:1	339:1	339:1	329:1	323:1
Individual Counseling Sessions for Incoming 9 th Grade Students	Yes	Yes	Yes	Yes	Yes
Career Centers	1.0 per Site	1.0 per Site	1.0 per Site	1.0 per Site	1.0 per Site
Support Intervention Sections (English)	2	1	2	1	1
Support Intervention (English FTE)	0.4*	0.2*	0.4*	0.2*	0.2*
Algebra A & Algebra B Sections	15	12	11	11	9
Algebra A & Algebra B FTE	3.0	2.4	2.2	2.2	1.8

*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.



Key Observations for 2021-2022

- Measure G & A revenues are static and costs are not.
- The cost pressures per employee is rising faster than revenues
 - The cost of state-mandated retirement has increased an average of 10.3% every year since FY 17-18. District contribution for FY 21-22 is 16.92% of base salary and the total cumulative amount increase is about 2.6 million in the last five years
- Senior exemptions currently account for 16% of the eligible parcels and represent approximately \$2.0 million in unrealized revenue which is the equivalent of 16 full-time teachers



Conclusions for 2021-2022

- 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 continue to monitor the gap between revenues and expenditures.



Conclusions for 2021-2022

- We recommend publicizing the Measures G & A Oversight Committee Report to ensure citizens 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
 - 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 \$10.5M 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	5,364	\$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
2020-21	35,036	6,304	\$10,514,797
2021-22	34,839	6,501	\$10,504,781

*Total number of parcels minus valid senior citizens exemptions