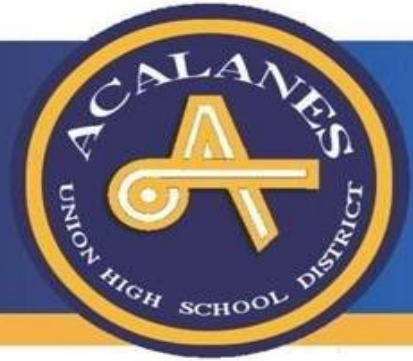


Acalanes Union  
High School District



# **Measures G & A Parcel Tax Annual Report 2020-21**

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

***March 16, 2022***



# Overview

## **Background**

Measure G

Measure A

Citizens' Oversight Committee

## **2020-2021 Results for Measures G & A**

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Financial Report

Student Enrollment and Staffing

AUHSD 7<sup>th</sup> Period Enrollment

AP/Honors Program Enrollment

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Conclusions for 2020-2021

Appendix A: Revenue Detail

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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

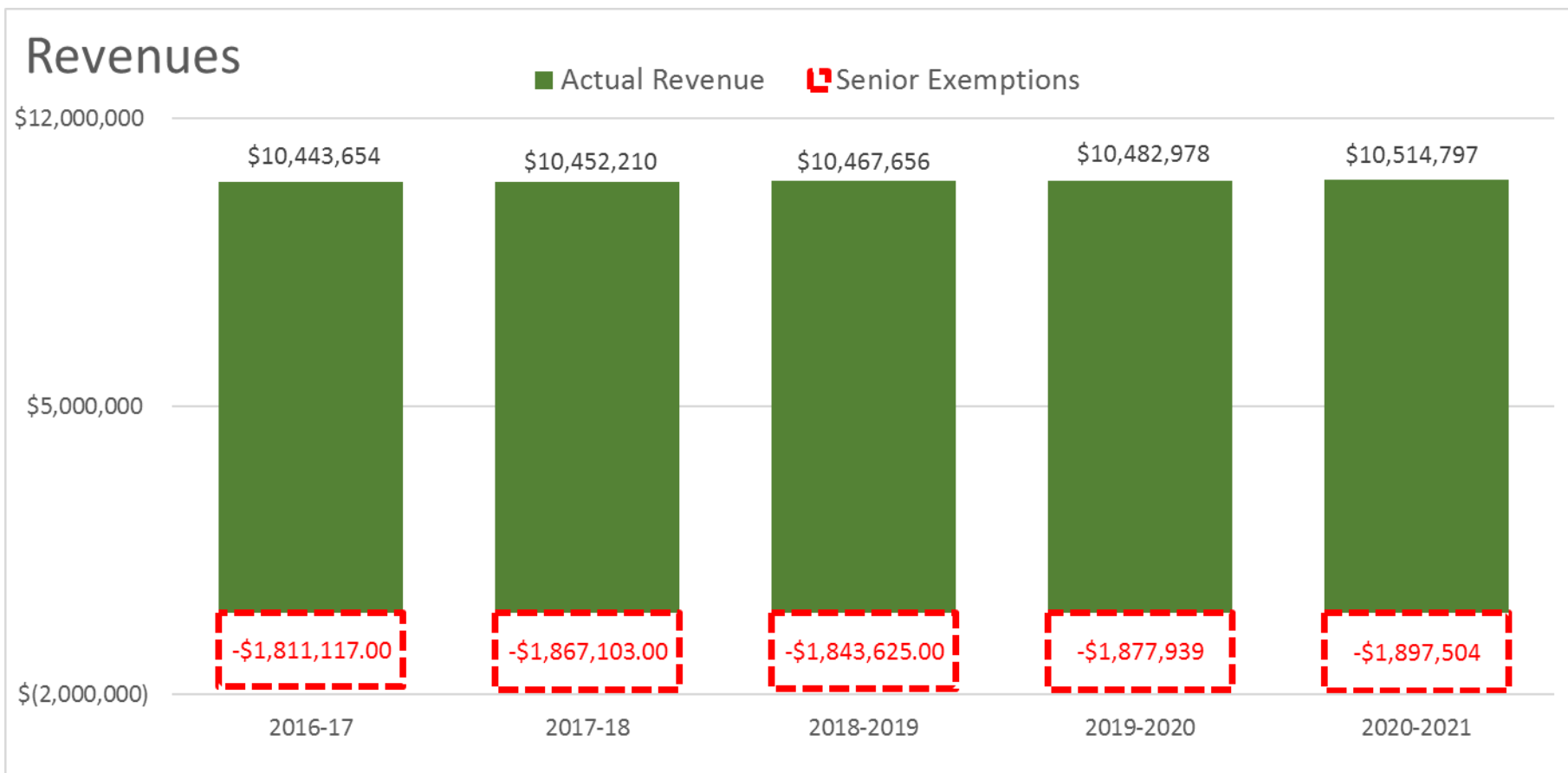
## **Measure A**

- 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



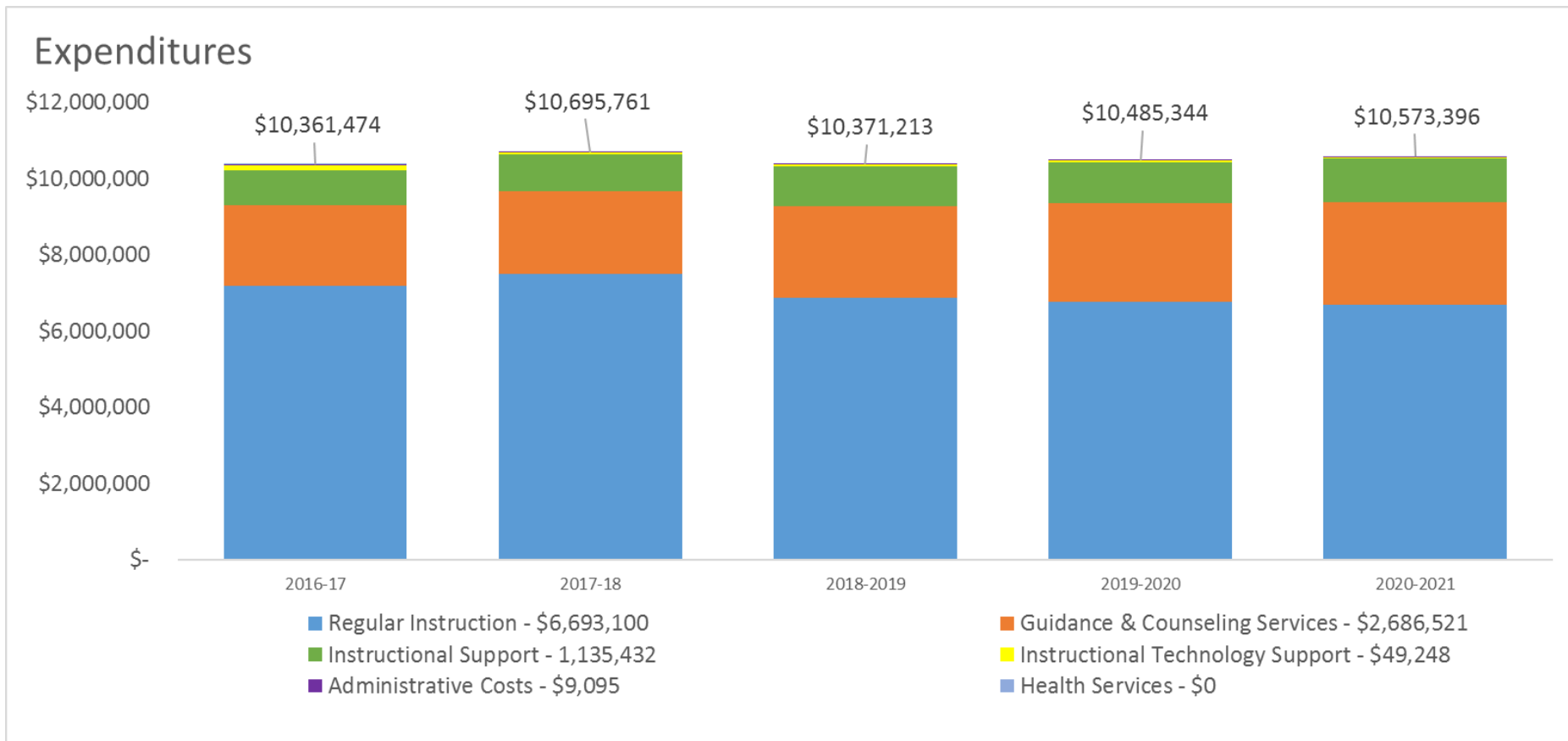
# Financial Overview and Trend



- 2020-2021 Revenues are \$31,819 more than 2019-2020
- Parcel Tax Revenues equate to 12% of the Total General Fund Revenues
- 2020-2021 Senior Exemptions are \$19,565 more than 2019-2020



# 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

MEASURES G & A PARCEL TAX - FINANCIAL REPORT					
REVENUES		Unaudited Actuals		Operating Budget	
		Full Time Equivalent (FTE)	FY 20-21	Full Time Equivalent (FTE)	FY 21-22
Measure G - \$189			6,834,736		6,825,000
Measure A - \$112			3,680,242		3,675,000
GF Contribution			71,927		
<b>TOTAL REVENUES</b>			<b>\$ 10,586,905</b>		<b>\$ 10,500,000</b>
<b>EXPENDITURES</b>					
<b>Regular Instruction Supporting</b>					
Seventh Period and Academic Courses		54.00	6,693,100	52.00	6,440,562
Subtotal		54.00	6,693,100	52.00	6,440,562
<b>Instructional Support:</b>					
Leadership Class Release		0.80	117,930	0.80	118,172
Librarians, Library Media Assistants, Extended Hours		9.00	1,017,502	9.00	1,029,589
Subtotal		9.80	1,135,432	9.80	1,147,761
<b>Instructional Technology Support:</b>					
Instructional Technology Specialist		-	49,248	-	51,925
Subtotal		-	49,248	-	51,925
<b>Guidance &amp; Academic Counseling</b>					
Career Centers		4.00	315,808	4.00	361,087
Academic Counseling Services		16.70	2,370,713	15.00	2,414,632
Subtotal		20.70	2,686,521	19.00	2,775,719
<b>General Administrative Costs</b>					
Administrative costs			9,095		15,000
<b>TOTAL EXPENDITURES</b>		<b>84.50</b>	<b>\$ 10,573,396</b>	<b>80.80</b>	<b>\$ 10,430,967</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>			13,509		69,033
<b>BEGINNING BALANCE</b>			135,029		148,538
<b>ENDING BALANCE</b>			148,538		217,571



# 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.

	2016-17	2017-18	2018-19	2019-20	2020-21
FTE Teaching Positions*	255	264	263	272	285
Student Enrollment**	5454	5598	5628	5557	5457
Student/FTE Teaching Position Ratio	21.4	21.2	21.4	20.4	19.1
FTE Teaching Positions paid for by G& A	61	60	55	54	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.



# 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				
2016-17	2017-18	2018-19	2019-20	2020-21
58%	55%	56%	53%	55%

95% of AUHSD 9<sup>th</sup> graders and 89% of AUHSD 10<sup>th</sup> graders take 7 courses in their schedule.



# Provide Students with High-Quality Programs

## Total Advanced Placement (AP) and Honors Sections Offered

	2016-17	2017-18	2018-19	2019-20	2020-21
AP Sections	181	183	175	201	212
Honors Sections	64	71	75	72	66
Student Enrollment	5454	5598	5628	5557	5457
Total AP/Honors Enrollment	6198	6502	6371	6521	6994

- 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 2020-2021 school year
- 76% of AUHSD 11<sup>th</sup> graders and 75% of AUHSD 12<sup>th</sup> graders took at least one Honors or AP course during the 2020-21 school year



# Provide Comprehensive Student Support Services

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

	2016-17	2017-18	2018-19	2019-20	2020-21
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)	320:1	337:1	339:1	339:1	329:1
Individual Counseling Sessions for Incoming 9 <sup>th</sup> 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)	5	2	1	2	1
Support Intervention (English FTE)	1.0	0.4*	0.2*	0.4*	0.2*
Algebra A & Algebra B Sections	11	15	12	11	11
Algebra A & Algebra B FTE	2.2	3.0	2.4	2.2	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 2020-2021

- 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.



# Key Observations for 2020-2021

- 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 1.08% every year since FY 16-17. District contribution for FY 20-21 is 16.15% of base salary and the total cumulative amount increase is about 3.2 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 2020-2021

- 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
  - 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

\*Total number of parcels minus valid senior citizens exemptions



# Appendix B

## Measures G & A Citizens' Oversight Committee Membership Roster

- Helen Bequette, Vice-Chair
- Caren Armstrong
- Kris Foss
- Erich Hilkemeyer
- Karl Richtenburg
- Wayne Hilty
- Stacey Schweppe
- Linda Rafferty, Chair