Acalanes Union
High School District

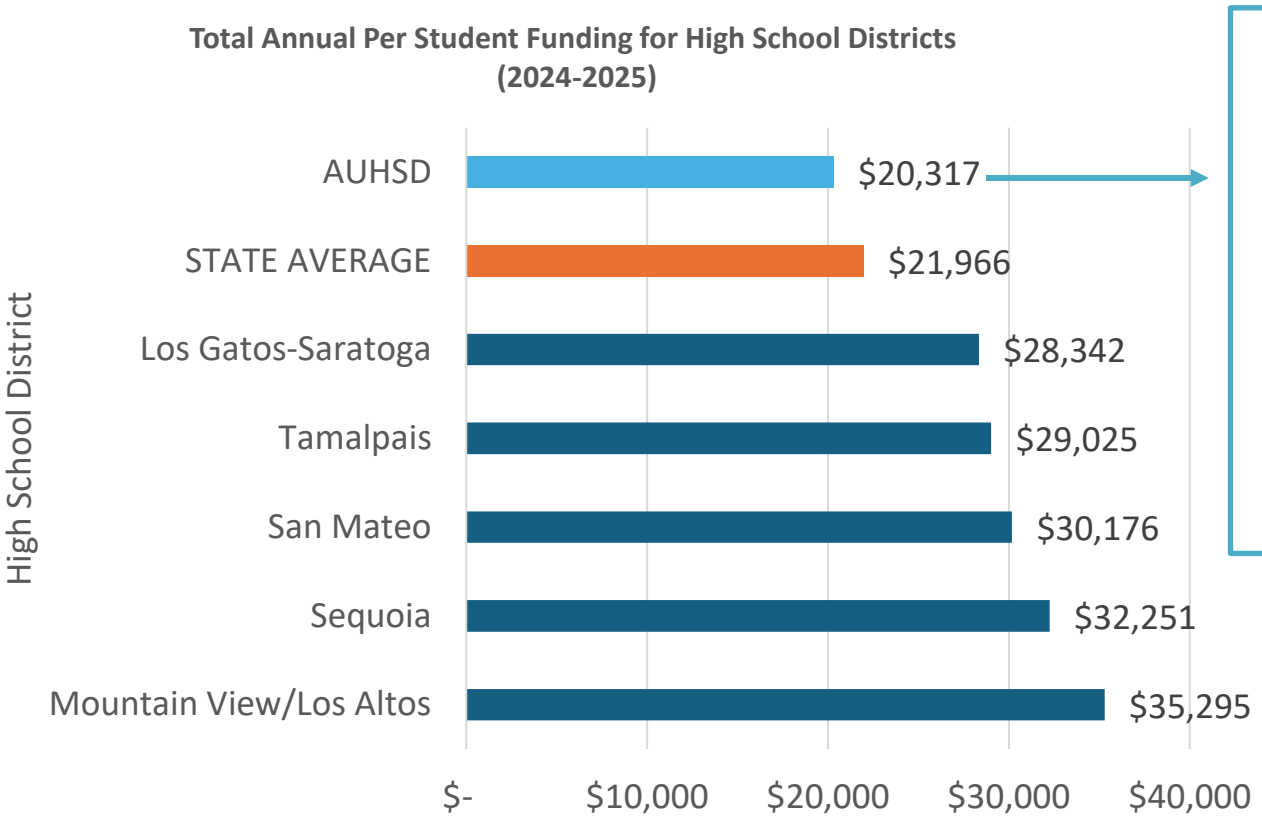
Measures G & A Parcel Tax
Annual Report
2025-26

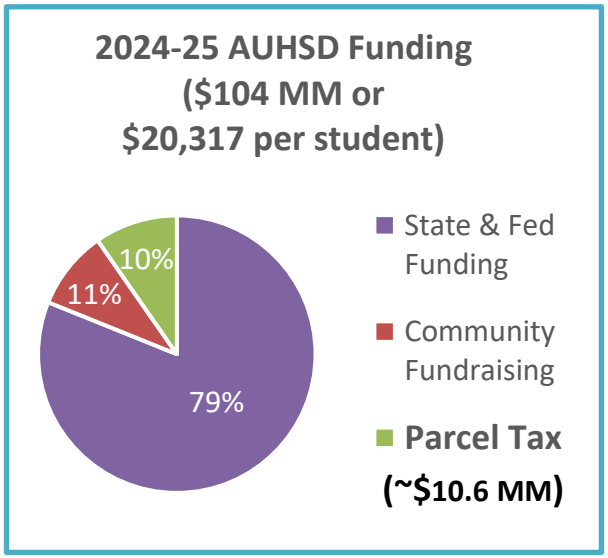
submitted by the

Measures G & A Citizens' Oversight Committee

October 7, 2026

Funding Challenges





Due to State funding formulas, AUHSD is underfunded and relies on parcel taxes & community fundraising to maintain quality programs

Source: Ed-Data.org
Fiscal Year 2024-2025 most current published data

Voter Approved Measures G & A Overview

	Measure G	Measure A
	"Excellence in Education Tax"	"Sustain Educational Excellence Tax"
Date effective	July 1, 2010	July 1, 2015
Purpose	• 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	• Preserve the high quality of education in our 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 • Provide librarians, counselors and career training
Annual Amount	**$189** per parcel with senior exemption	**$112** per parcel with senior exemption

Total= $301 per parcel
(static – no inflation adjustment)

Both measures require an independent Citizens' Oversight Committee

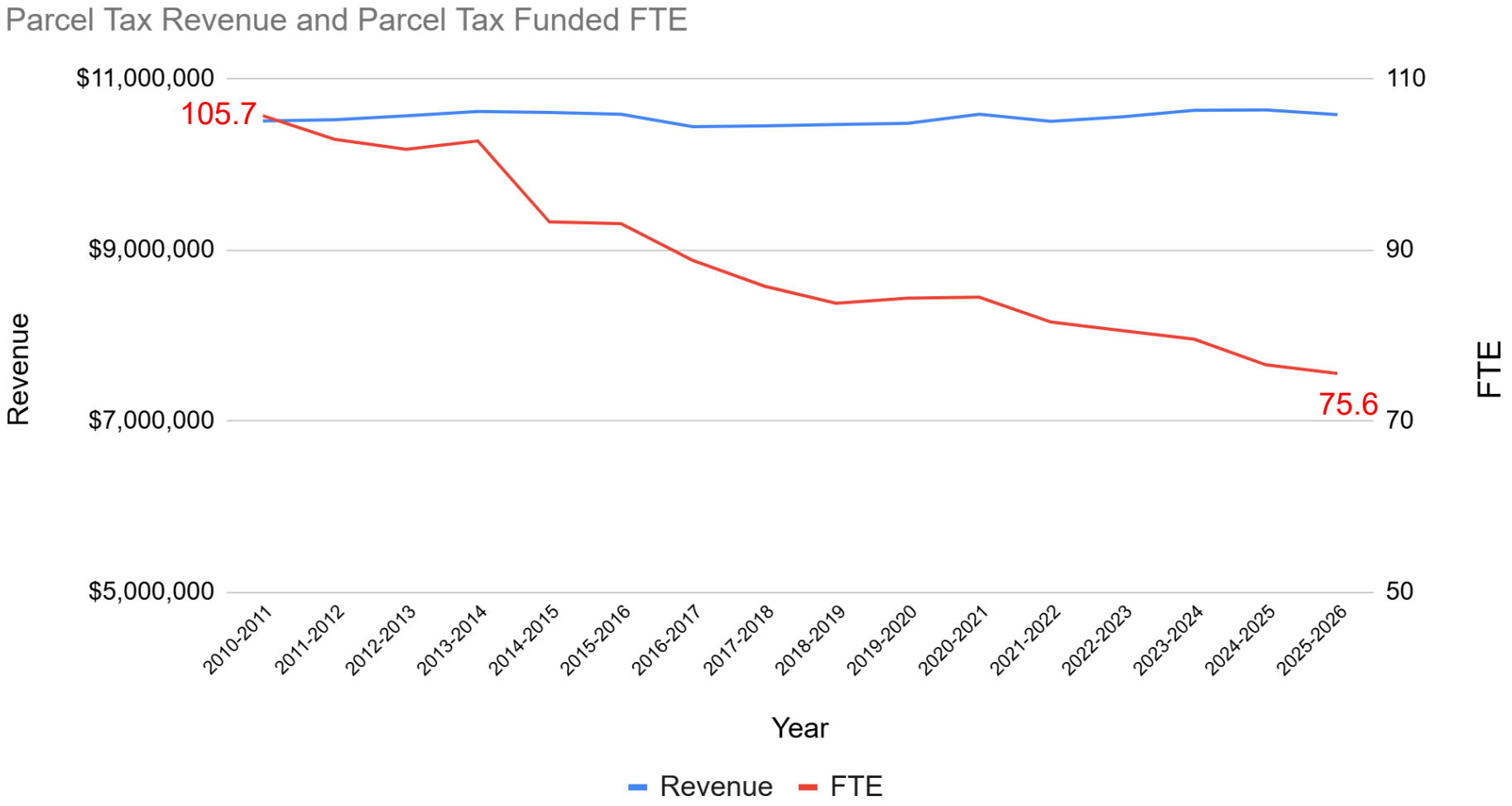
Independent Citizens' Oversight Committee

Member	Community	Year appointed	Maximum service*
Debra Auker	Walnut Creek	2026	2032
Kris Foss	Orinda	2022	2028
Min Guo	Moraga	2024	2030
Kim Laughton	Orinda	2025	2031
Karl Richtenburg (Chair)	Orinda	2022	2028
Diana Tidd (Vice Chair)	Lafayette	2026	2032
Jenna Yott	Walnut Creek	2026	2032

- Duty of the committee is to monitor, create reports, and inform the public concerning the expenditure of Measures G & A parcel tax proceeds in accordance with the special purposes adopted by the AUHSD Governing Board
- Meetings open to the public

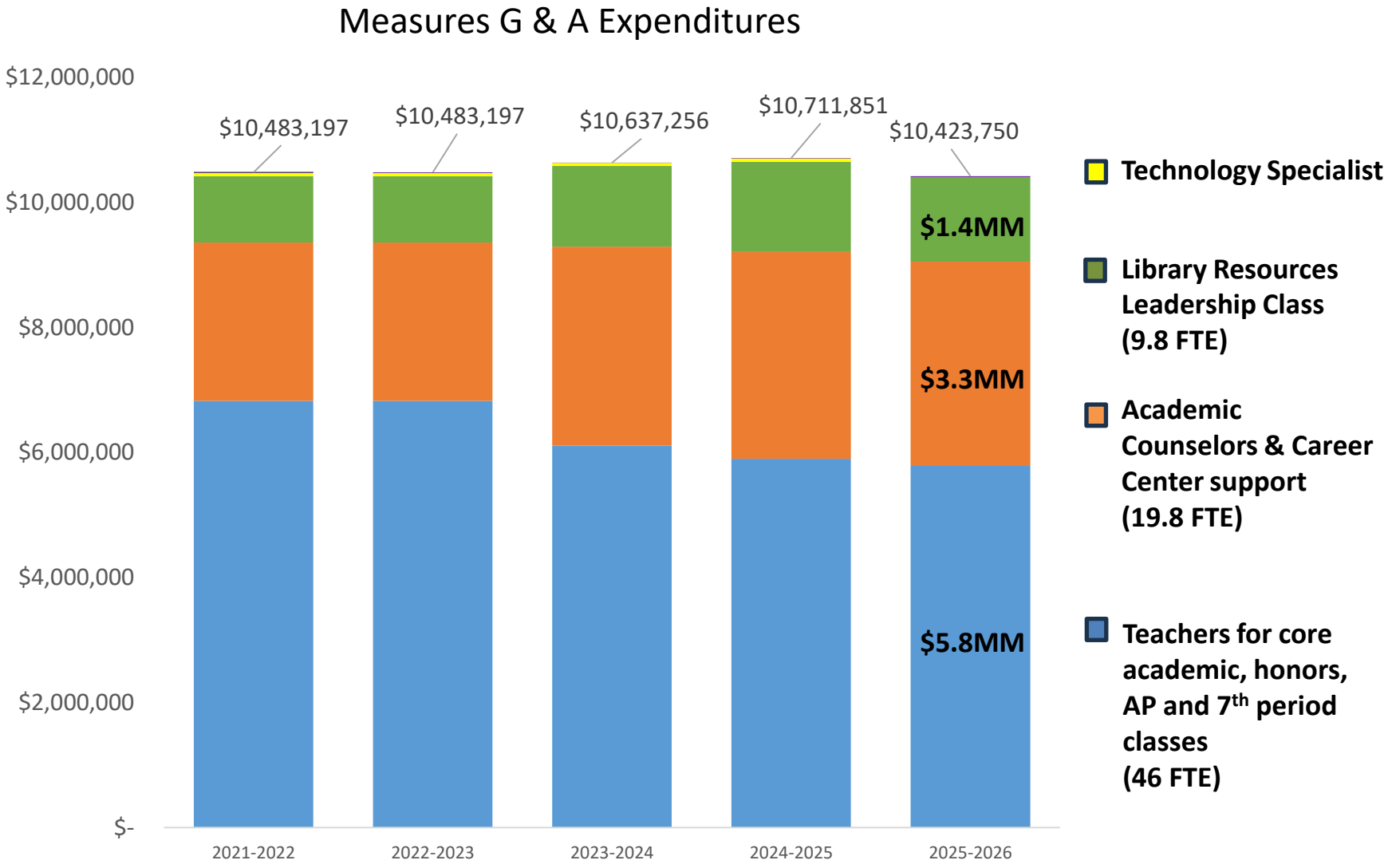
** Maximum service is three 2-year terms*

Funding Less Over Time



In 2025-2026 Measures G & A pay for 30 fewer FTE, decrease of 28.5% from 2010-2011

Funding Critical Academic Programs



Core Staffing Support

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.

	2021-22	2022-23	2023-24	2024-25	2025-26	% change from 21-22 to 25-26
FTE Teaching Positions*	285	269	274	273.8	266.0	-6.7%
Student Enrollment**	5354	5321	5315	5315	5257	-1.8%
Student/FTE Teaching Position Ratio***	18.8	19.8	19.4	18.9	19.8	5.3%
FTE Teaching Positions paid for by Measures G & A	51	50	49	47	46	-9.8%

Measures G & A fund ~17% of AUHSD core academic program staffing

* 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.

***Student/FTE Teaching ratio used as a proxy for class size. In 2009-2010 AUHSD, the Student/FTE Teaching ratio was 21.4

Expanding Student Access to AP and Honors Courses

	2021-22	2022-23	2023-24	2024-25	2025-26	% change from 21-22 to 25-26
AP Sections Offered	222	235	242	264	294*	32.4%
Honors Sections Offered	62	67	75	93	61**	-1.6%
% of students taking AP/Honors classes						
- 10th Graders	49%	54%	57%	56%	65%	32.7%
- 11th Graders	78%	82%	81%	82%	82%	5.1%
- 12th Graders	75%	78%	82%	80%	80%	6.7%

	Class of 2022	Class of 2023	Class of 2024	Class of 2025	Class of 2026	% change from 2022 to 2026
Average number of AP/Honors courses completed per student	5.1	5.2	5.5	5.8	6.0	17.6%

*From 21-22 to 25-26, 578 more students took an AP exam with the passing rate increasing from 87% to 94%
**Precalcus Honors changed to AP Precalculus moving 18 sections from Honors to AP

Maintaining the 7th Period Day

% of AUHSD students taking 7 periods	2021-22	2022-23	2023-24	2024-25	2025-26
% of All Students	58%	59%	59%	60%	60%
% of 9th Graders	94%	96%	95%	96%	97%
% of 10th Graders	82%	87%	87%	88%	86%

Measures G & A funding enables AUHSD students to have access to a 7-period day* with a diverse selection of courses

** Only 6-periods are mandated by the state of California*

Student Support Services

	2021-22	2022-23	2022-23	2024-25	2025-26
Librarians (FTE) Library Media Assistant (FTE)	4 5	4 5	4 5	4 5	4 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)	329:1	323:1	321:1	336:1	333:1
Individual Counseling Sessions for Incoming 9th Grade Students	Yes	Yes	Yes	Yes	Yes
College and Career Centers	1.0 per Site	1.0 per Site	1.0 per Site	1.0 per Site	1.0 per Site

Measures G & A support valuable academic counseling, career center and library resources

Measures G & A Citizens' Oversight Committee Conclusions (2025-26)

- AUHSD continues to spend Measures G & A funds in accordance with the ballot language of the measures

- Measures G & A have protected core academic programs and preserved high quality education in our high schools

- Without Measures G & A, the following important programs would be at risk:
  - ✓ Honors & Advanced Placement (AP) courses
    - taken by over 80% of 11th and 12th graders
  - ✓ Seven period day
    - used by over 90% of 9th and 10th graders
  - ✓ Academic Counselors and Career Center Support
  - ✓ Leadership Class
  - ✓ Library Support

- The Governing Board should continue to monitor the gap between AUHSD revenues and expenditures

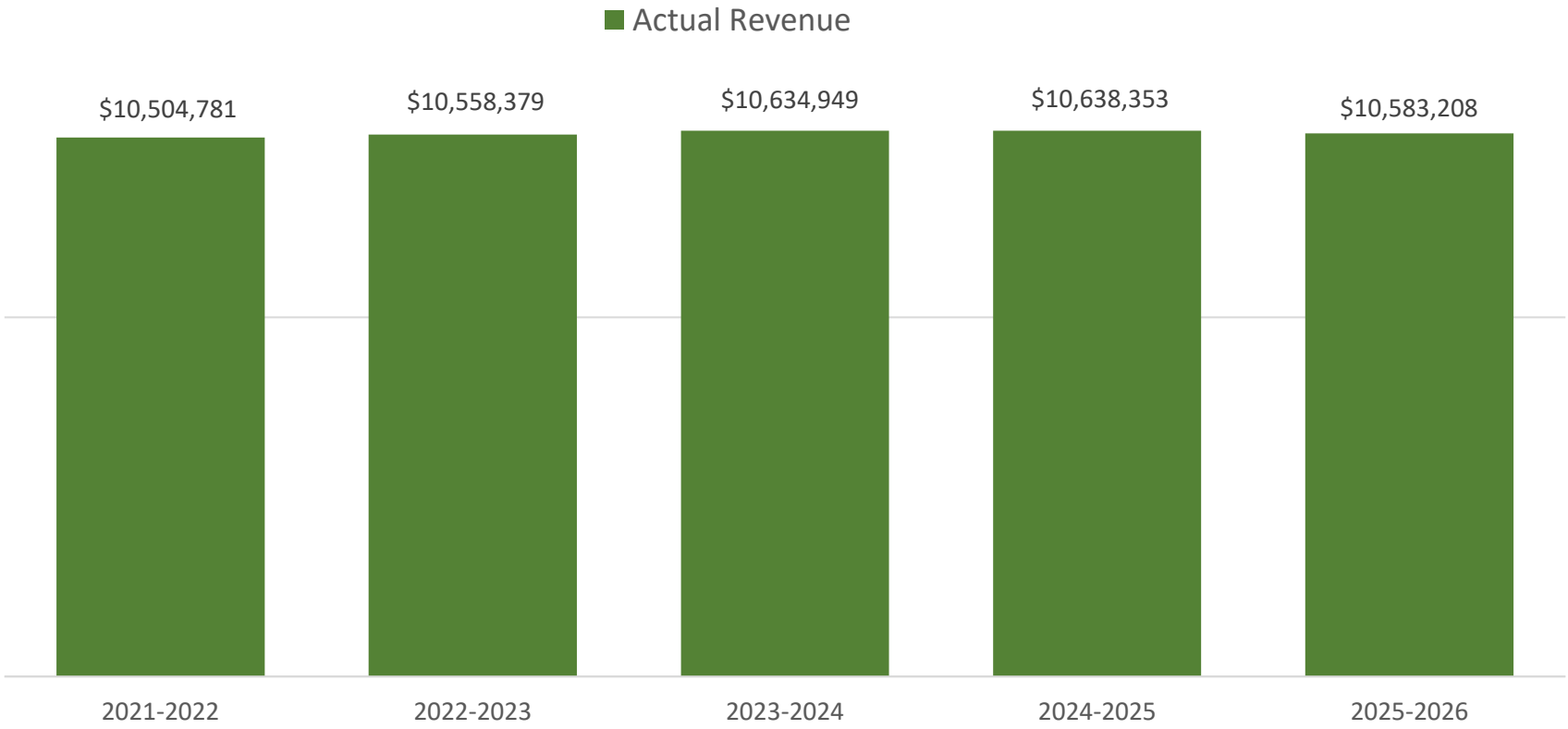
- Future parcel taxes should include inflation adjustment provisions to prevent program deterioration and reduce need for additional parcel tax efforts

Appendix

Detailed Financial Report: Measures G & A

MEASURES G & A PARCEL TAX - FINANCIAL REPORT				
	Actuals		Adopted Budget	
REVENUES	Full Time Equivalent (FTE)	FY 25-26	Full Time Equivalent (FTE)	FY 26-27
Measure G - $189		6,879,085		6,825,000
Measure A - $112		3,704,123		3,675,000
General Fund Contribution		-		-
TOTAL REVENUES		**$ 10,583,208**		**$ 10,500,000**
EXPENDITURES				
Regular Instruction Supporting				
Seventh Period and Academic Courses	46.00	5,799,992	50.00	6,900,000
Subtotal	46.00	5,799,992	50.00	6,900,000
Instructional Support:				
Leadership Class Release	0.80	146,356	0.80	225,177
Librarians, Library Media Assistants, Extended Hours	9.00	1,204,625	6.00	575,508
Subtotal	9.80	1,350,981	6.80	800,685
Guidance & Counseling				
Career Centers	4.00	393,264	2.00	225,688
Counseling Services	15.80	2,860,833	15.00	2,692,955
Subtotal	19.80	3,254,097	17.00	2,918,643
General Administrative Costs				
Parcel Tax Services		18,680		20,000
TOTAL EXPENDITURES	**75.60**	**$ 10,423,750**	**73.80**	**$ 10,639,328**
NET INCREASE (DECREASE) IN FUND BALANCE		159,457		(139,328)
BEGINNING BALANCE		-		159,457
ENDING BALANCE		159,457		20,129

Measure G & A Revenues



Measures G & A contribute ~$10.6 MM per year to AUHSD (~10% of 2025-26 $109 MM budget)

Measures G & A Revenue Detail Over Time

Measures G & A tax revenues have increased to approximately $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

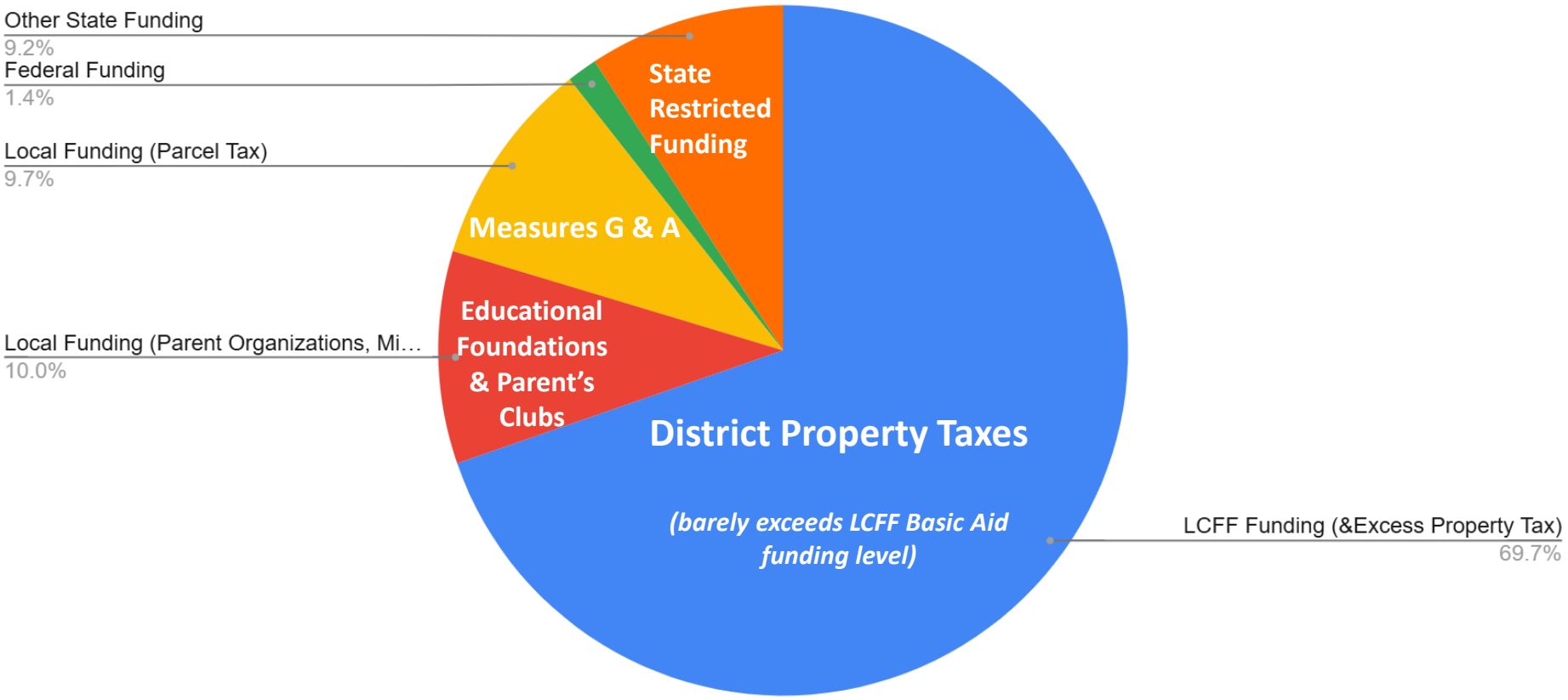
Fiscal Year	Parcels*	Valid Sr. Exemptions	Revenue
2010-11	35,026	5,390	$10,557,484
2011-12	35,076	5,315	$10,524,038
2012-13	35,217	5,193	$10,569,182
2013-14	35,391	5,070	$10,620,370
2014-15	35,361	5,242	$10,609,378
2015-16	35,286	5,364	$10,587,949
2016-17	34,819	6,017	$10,443,654
2017-18	34,833	6,203	$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
2022-23	35,182	6,181	$10,558,379
2023-24	35,437	6,046	$10,634,949
2024-25	36,467	6,092	$10,638,353
2025-26	35,277	6,288	$10,583,208

*Total number of parcels minus valid senior citizens exemptions

Senior exemptions amount to ~$1.9 MM of potential revenue

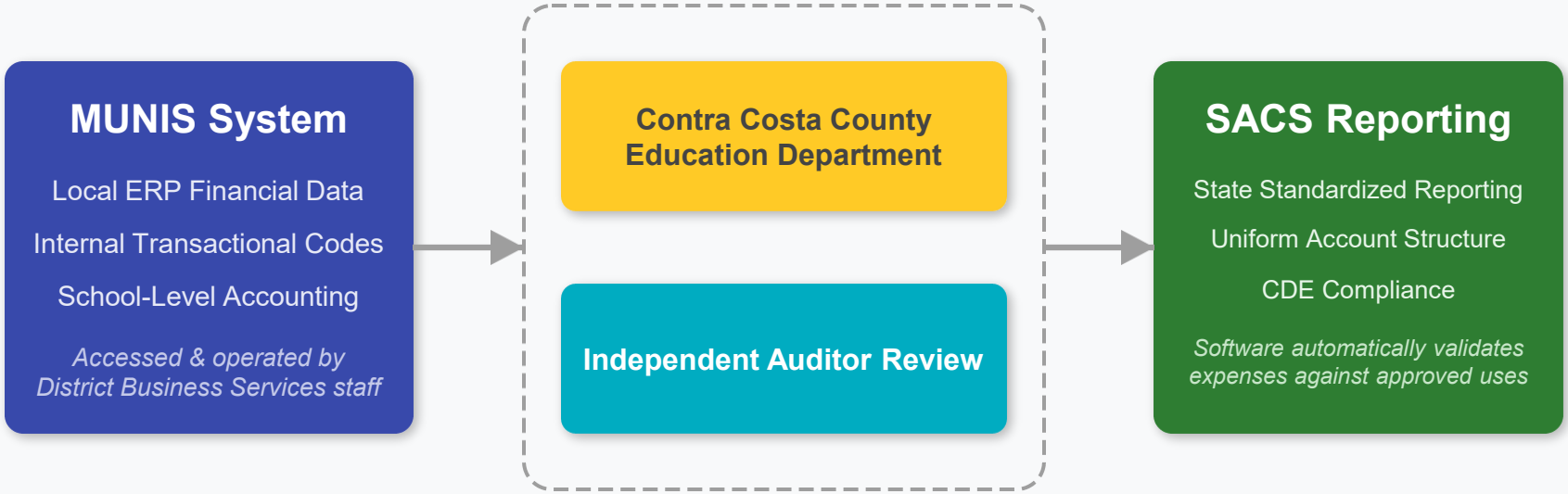
AUHSD Funding

2025-2026 Revenue Sources



LCFF (Local Control Funding Formula) is the primary way California provides funding to school districts, with the amount generally based on student enrollment, with additional funds for students who are English learners, socio-economically disadvantaged, or foster youth

Tracking District Revenue and Expenses:
MUNIS & SACS Code Mapping



Validation & Mapping Governance

CCCOE & Auditors verify the accuracy of MUNIS-to-SACS code translations to ensure regulatory alignment.

Measure G&A: Year-to-Date Budget Analysis

Expenditure codes comply with G&A objectives

TOTAL REVENUE

$10,583,208

MUNIS & SACS Revenue Codes

- 8621: Parcel Taxes ($10,583,208)

MAJOR EXPENDITURES

$10,423,750

MUNI & SACS Expenditure Codes

- 1110 – 2270:Salaries ($6,939,482)
- 3101 – 3602: Benefits ($3,301,588)
- 5800: Other ($18,680)

Link to valid SACS codes: https://www.cde.ca.gov/fg/ac/ac/validcodedesc.asp