

Measure A Staff Annual Report 2013-2014

Introduction

In March, 2011, Alameda voters approved Measure A, a \$12 million per year parcel tax designed to support core values and programs in the Alameda Unified School District (AUSD). This parcel tax was approved in the wake of massive cuts in state funding for public schools, cuts that resulted in AUSD losing more than 20% of its “unrestricted” funding and about 20% of its “categorical” (or “restricted”) funding.¹ Over the course of several years, the district also sharply reduced its expenditures, including a \$7 million cut in 2010-2011 alone.

While Measure A couldn't protect AUSD from the full impact of state cuts during the recession, this local tax has enabled the district to weather that fiscal storm in ways that other districts have not. Indeed, in 2011-12, 2012-13, 2013-14, and 2014-15, AUSD has not had to enact the lay-offs, furloughs, pay cuts, or program losses that so many other districts in California have put in place. As a result, AUSD has been able to continue the critical work to which we are all committed: providing excellence and equity for all students in the Alameda Unified School District.

Specifically, Measure A has:

- **Protected key programs** many other districts have been forced to cut (such as: 25:1 in K- 3 classrooms; enrichment programs, including music, theater, and art; counseling and student support services; and elementary P.E. and high school athletic opportunities).
- **Enabled the launch of innovative programs and magnet schools**, including Maya Lin School and Junior Jets.
- **Provided resources to improve instruction** for all students, both through our K-12 math initiative and by increasing the number of teachers trained and participating in SIM² and IBD³ at the secondary level.

¹ Until 2013-14, the state provided money for public schools via both "restricted" funds (which were earmarked for certain programs) and "unrestricted" funds (that districts could spend as needed). This system was replaced by the Local Control Funding Formula in 2013.

² SIM: Strategic Instructional Model (a mathematics program)

³ IBD: Inquiry By Design (an English Language Arts curriculum)

- **Protected other core values**, including: maintaining neighborhood elementary schools; investing in technology and technology services; restoring school days that had been lost to furloughs; maintaining adult education programs; and providing funds to help attract and retain teachers by maintaining the current AEA salary schedule.

Thank you to the community of Alameda for your support. Thank you also to the 11 citizens who volunteered to serve on the 2013-14 Measure A Oversight Committee: Anne

DeBardeleben, Courtney Shepler, Brian Strong, James Pruitt, Roxanne Clement, Nilo Garcia, Sherice Youngblood, Patricia Peterson, Gayle Thomas, Humera Khalil, and Sabrina Chen.

Measure A has a higher level of oversight than many (if not all) of the school parcel taxes in this state. We are very grateful for the questions, discussions, and suggestions generated by our Oversight Committee throughout the year.

Background: Recent Meetings and Reports on Measure A

AUSD Board Policy 3221 (Parcel Tax Funds) requires that district staff generate three reports about Measure A annually.¹

For the 2013-2014 school year, staff gave the following presentations to the Board of Education:

- October 8, 2013: Presentation of the superintendent's [recommendations](#) for Measure A Oversight Committee members for 2013-14.
- January 14, 2014: Presentation of the 2012-13 [Measure A Annual Staff Report](#) to the Board of Education.
- April 23, 2014: Presentation of a [second interim report](#) on the 2013-2014 implementation of Measure A to the Board of Education, as well as recommendations for [allocations](#) of the parcel tax funds for 2014-15. On June 25, 2014, the Board approved those allocation recommendations as part of the [2014-15 budget](#).

Staff will present the 2013-2014 Measure A Annual Staff Report to the Board of Education in January, 2015. The chair of the oversight committee will present the committee's report at the same meeting.

At the request of the committee, a sample of parcel tax expenditures was tested by the auditor as part of the general audit of district finances this year. The auditor's report is available on our website, on the "District Financial Information" page (<http://tinyurl.com/AUSD-FinInfo>).

In addition to these presentations to the Board of Education, the Measure A Oversight Committee for 2013-14 met in open, noticed, public meetings on January 30, 2014; April 14, 2014; September 25, 2014; November 13, 2014; and December 16, 2014.

¹ *"The Superintendent or his/her designee shall provide at least three annual reports for the duration of the Measure: a report recommending expenditures for the next fiscal year before adoption of the District's annual budget; at least one report concurrently with State-required interim reports; and an annual report on Measure A ("Annual Report"). The Annual Report will be organized to clearly display the revenues generated by the Measure, the expenditures of the revenues and how they relate to the purposes of the Measure and the status of the projects funded by the Measure."*

2013-14 Measure A Allocations and Expenditures

The amounts allocated for Measure A's expenditure categories (in the ballot measure), as well as the actual revenue spent per category in 2013-14, are also shown.

Item #	Expenditure Category	Percent Allocated (Measure A)	Percent Spent (2013-14)	Actual Expenditure (2013-14)
1	Small Class Sizes K-3 •Maintaining 25:1 K-3 class size	13-14%	13%	\$1,558,078
2	Neighborhood Elementary Schools •Maintaining Franklin, Otis, and Washington	7-8%	7.50%	\$750,597
3	Secondary School Choice Initiative and AP Courses •EHS 1.6 FTE ¹ •AHS 1.8 FTE •ASTI 2 FTE •Island 4 FTE	7-8%	6.25% ²	\$750,597
4	Programs to Close Achievement Gap •JROTC •Partial math and IBD initiatives ³ •Restore 5 AEA days •Partial SIM initiative ⁴	15-16%	15.50%	\$79,674 \$621,975 \$1,084,651 \$71,608
5	High School Athletic Programs •Coach stipends •Athletic supplies •Outside services	4%	4%	\$470,436
6	Enrichment Programs •Elementary schools - music, PE, and media centers •Middle schools - 4 Fine Art sections •High schools - 10 Fine Art sections	9-10%	9%	\$812,589 \$76,199 \$193,347
7	Attract and retain excellent teachers •Maintenance of current AEA salary schedule	25-26%	26%	\$3,115,834
8	Counseling and student support services •Counselors: 8 FTE •College Career Techs: 8 FTE	6%	6%	\$662,038 \$40,774
9	Alameda Charter Students	3-4%	3%	\$359,557
10	Technology •Equipment •3.5 FTE	5%	4.50%	\$397,918 \$264,313 ⁵
11	Adult Education	4%	4%	\$479,408
	Subtotal			\$11,937,089
	Accountability and Transparency	1.5-2%	1% ⁶	\$120,971
	Total			\$12,058,060

¹ FTE: Full-Time Employees

² See page 7 for explanation.

³ IBD: Inquiry by Design (an English Language Arts curriculum)

⁴ SIM: Strategic Instructional Model (a mathematics program)

⁵ This amount includes some carryover funds from 2012-13, as discussed on page 9.

⁶ See page 10 for explanation of slightly lower expenditure.

Measure A Revenues 2013-2014

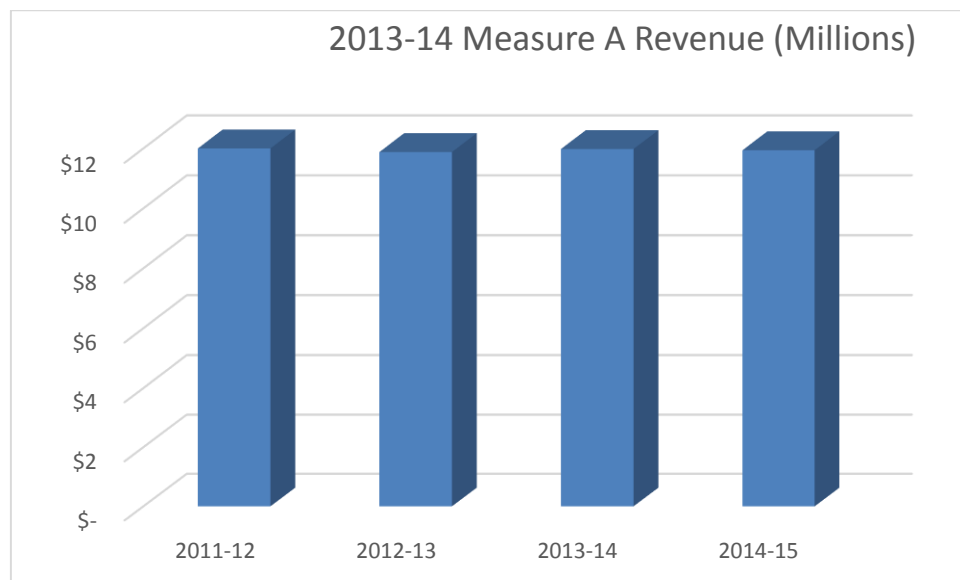
The actual amount of parcel tax revenue received in 2013-14 was slightly higher than what was predicted.

Specifically, in June 2013, when the Board adopted its 2013-14 budget (including specific allocations for Measure A for that year), the District projected that in 2013-14 Measure A would generate revenues of \$11,940,000. This projection was based on information from the County.

At the time of unaudited actuals (“closing of the books”) in September 2014, the actual revenues from Measure A for 2013-14 were \$11,983,873. These revenues consisted of: \$11,940,000 in 2013-14 payments; \$25,910 in separate manually billed assessments for possessory interests on government property; \$17,963 in late 2012-13 payments; and \$131,454 that was carried over from 2012-2013.

In the first two years of the parcel tax, the District contributed monies from the General Fund to fully fund Measure A programs. In this third year, this was not necessary as expenditures were budgeted more in line with revenue.

In coming years of Measure A, staff intends to recommend that dollar amounts continue to be budgeted and allocated for Measure A as closely as possible to actual costs (but still within the percentages mandated by the measure).



Measure A Expenditures 2013-14

(1) Small Class Sizes in K-3

Amount allocated in Measure A: 13-14% of parcel tax revenues

Amount spent in 2013-14: 13%

According to Measure A, funds shall be dedicated to *“maintaining manageable elementary class sizes with student to teacher ratios no greater than 25 to 1 in K-3 classrooms.”* Without the parcel tax, student-teacher ratios would have increased to 32 in K-3 classes.

Maintaining 25:1 in K-3 classes requires substantial expenses, since that entails a greater number of K-3 teachers across the district than with a staffing of 32:1.

In 2013-14, the District spent \$1,558,078 to support 18 FTE so that K-3 classes could remain staffed at a 25:1 maximum. Rather than directing those funds to retain/hire specific teachers who would otherwise not have been teaching in K-3 classes in AUSD this year, in 2013-14 Measure A funds paid for a portion of the salary of every K-3 teacher in AUSD.

(2) Neighborhood Elementary Schools

Amount allocated in Measure A: 7-8% of parcel tax revenues

Amount spent in 2013-14: 7.5%

According to Measure A, funds shall be dedicated to *“maintaining high quality neighborhood elementary schools.”* Revenues from the parcel tax also may be used to support programs *“designed to maximize enrollment in neighborhood schools, such as magnet programs, and programs which improve the academic proficiency of all students through effective instruction and implementation of a challenging and engaging curriculum.”*

Without the parcel tax, Otis, Washington, and Franklin elementary schools would have been closed, creating a domino effect of other closures, consolidations, and boundary changes.

Keeping those schools open requires substantial expenses to pay for staff, such as a principal, office manager, health care clerk, and custodians for each school.

In 2013-14, the District spent \$898,093 to support three of those four staff positions at each of those three schools. There were not enough funds to cover custodians, so the district paid them out of the unrestricted general fund.

(3) Secondary School Choice Initiative and AP Courses

Amount allocated in Measure A: 7-8% of parcel tax

Amount spent in 2013-14 6.25%

According to Measure A, funds shall be allocated to *“maintaining Advanced Placement Courses and to supporting the secondary choice initiative to create different educational pathways to careers and college.”* Funds also may be allocated to *“create and support more personalized*

learning environments and “sustain secondary courses with student to teacher ratios less than 35 to 1.”

Without Measure A, the district would have had to reduce AP courses and would not have been able to fund secondary school choice programs, magnets, innovative programs, and other attractive school options set forth in the 2010 Master Plan.

In 2013-14, the District spent \$750,097 to fund AP sections at Alameda High (\$165,560) and Encinal High (\$128,075), plus \$456,428 to maintain small classes at ASTI and Island High. The District also spent \$535 on innovative program planning. This amount was lower than in previous years because no schools were planning innovative or magnet programs.

The total percentage of parcel tax funds expended in this category in 2013-14 was slightly lower than what is allocated in Measure A because salaries for the funded positions were slightly lower than in the past.

(4) Programs to Close the Achievement Gap

Amount allocated in Measure A: 15-16% of parcel tax revenue

Amount spent in 2013-14: 15.5%

According to Measure A, funds shall be dedicated to “*supporting programs which are specifically designed to close the achievement gap.*” Funds may be used to “*support professional development for teachers and staff to accomplish district-wide learning initiatives and to provide targeted intervention and support.*” Funds may also be “*used to restore the school year to 180 days of instruction for all students.*”

Without Measure A, the district would have cut programs aimed at reducing the achievement gap, eliminated professional development in math and instructional practice, reduced intervention programs, continued furloughs implemented for the 2010-11 school year, and eliminated JROTC.

In 2013-14, the District spent: \$79,674 to fund JROTC; \$621,975 to fund the math and Inquiry by Design (IBD) initiatives; \$71,608 to fund the Strategic Instruction Model (SIM) initiative; and \$1,084,651 to restore five days to the school year and continue to prevent furloughs for teachers and other staff.

The funds for the math initiative, IBD, and SIM pay for staff development for teachers, peer coaches and trainers, and contracts with vendors for services and materials.

(5) High School Athletics Programs

Amount allocated in Measure A: 4% of parcel tax revenue

Amount spent in 2013-14: 4%

According to Measure A, funds shall be dedicated annually to “*maintaining high school athletic programs.*” Revenues from this measure “*may be used to support stipends for athletic coaches,*

transportation costs for athletic events, equipment and other operational costs.”

Without Measure A, the district would have reduced high school athletics to only varsity sports in 2011-12, provided only one coach per varsity sport for 2011-12, and eliminated all high school athletics in 2012-13.

In 2013-14, the District spent \$470,436 to maintain athletics. Measure A funds are paying for more than 100 coach stipends, as well as team uniforms and equipment at both comprehensive high schools (AHS and EHS).

(6) Enrichment Programs

Amount allocated in Measure A: 9-10% of parcel tax revenues

Amount spent in 2013-14: 9%

According to Measure A, funds shall be dedicated to *“maintaining art, music and drama as integral subjects of the K-12 curriculum.”* Funds also may be allocated to *“support enrichment programs such as P.E. and Media Centers in elementary schools and to support highly qualified visual and performing arts professionals, supplies, equipment and facilities.”*

Without Measure A, elementary music, PE, and media centers would have been reduced in 2011-12 and eliminated in 2012-13, and secondary fine arts programs would have been reduced to a minimum.

In 2013-14, the District spent \$812,589 on elementary music, PE, and media center teaching positions; \$76,199 on middle school fine arts sections; and \$193,347 on high school fine arts sections.

(7) Attract and Retain Excellent Teachers

Amount allocated in Measure A: 25-26% of parcel tax revenue

Amount spent in 2013-14: 26%

According to Measure A, funds will be dedicated to *“attracting and retaining highly qualified and excellent teachers.”*

Without Measure A, the district would have had to negotiate teacher salary reductions of 8%-9.25%. In 2013-14, the District spent \$3,115,834 for maintenance of the current AEA salary schedule.

(8) Counseling and Student Support Services

Amount allocated in Measure A: 6% of parcel tax revenue

Amount spent in 2013-14: 6%

According to Measure A, funds shall be dedicated to *“providing a lower and more effective ratio of students to counselors and support providers.”* Revenues may be used to *“provide students with a range of support services, including college and career counseling.”*

Without Measure A, the district would have reduced counseling services to minimal allowable levels and maximized student to counselor ratio.

In 2013-14, the District spent \$662,038 for counselors and \$40,774 for college and career technicians.

(9) Alameda Charter Students

Amount allocated in Measure A: 3-4% of parcel tax revenue

Amount spent in 2013-14: 3%

According to Measure A, funds shall be dedicated to “*supporting Alameda students in Alameda’s public charter schools in existence at the approval of this Measure . . . in proportion to each charter’s enrollment of Alameda resident students.*”

Without Measure A, charter schools would receive no direct, supplemental funding from AUDS.

In 2013-14, the District spent \$359,557 on Alameda students in Alameda’s charter schools, as shown below.

School	P-2 ADA	% Total Charter ADA	Allocated Amount
Academy of Alameda	347.6	35.02%	\$125,916.75
ACLC	281.24	28.33%	\$101,862.4
BASE	17.07	1.72%	\$6184.37
Nea	346.77	34.93%	\$125,593.14
Total	992.68	100%	\$ 359,556.66

(10) Technology

Amount allocated in Measure A: 5% of parcel tax revenue collected

Amount spent in 2013-14: 4.5%

According to Measure A, funds shall be dedicated to “*providing and maintaining technology at all sites consistent with the District’s technology plan as approved by the BoE.*”

Without Measure A, the District would have been unable to provide funds to replace and upgrade technology equipment at school sites and provide service and support for school sites. The district also would have allocated technology funding to compliance needs only.

In 2013-14, the District spent \$264,313 for technology staff and \$397,918 for technology upgrades and replacement of classroom technology.

Of these expenditures, \$131,450 was carried over from prior school years. Due to carryover funds from 2012-2013, the Technology Department had access to \$719,486. The department

spent \$662,231; the remaining \$57,264 was carried forward to 2014-15.

(11) Adult Education

Amount allocated in Measure A: 4% of parcel tax revenue

Amount spent in 2013-14: 4%

According to Measure A, funds shall be dedicated to *“supporting the Alameda Adult School to provide lifelong educational opportunities and services for adult learners.”*

Without Measure A, the district would have closed the Alameda Adult School, and the State and federally funded courses taught at Adult School would have been integrated with continuation programs.

In 2013-14, the District spent \$479,408 for partial enrichment, English learner, GED, and high school completion programs at the Alameda Adult School.

Accountability and Transparency

Amount allocated in Measure A: 1.5-2% of parcel tax revenue

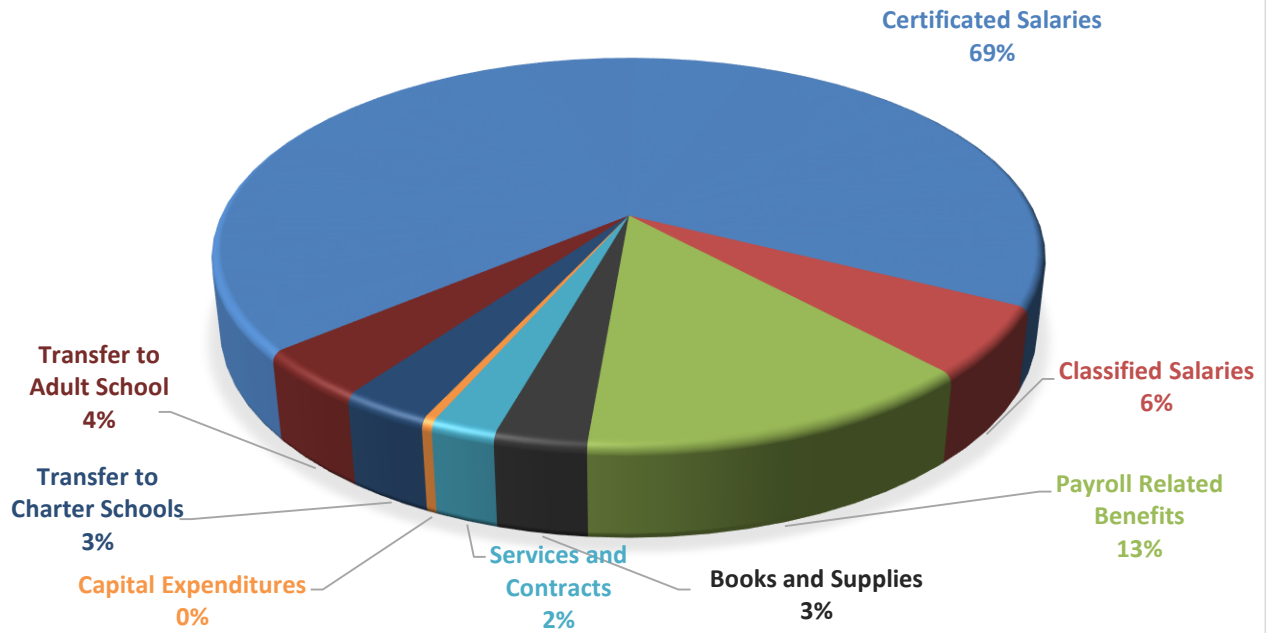
Amount spent in 2013-14: 1%

According to Measure A, *“Available revenues shall mean the amount of money provided by this Measure after the deduction of one and one-half (1 ½%) to two percent (2%) of the Measure’s revenues to pay for the following: . . . payment of necessary fees and expenses to administer the District’s parcel tax, and costs to implement accountability provisions to ensure fiscal transparency through public information, translation services for the District families, and support of the Oversight Committee.”*

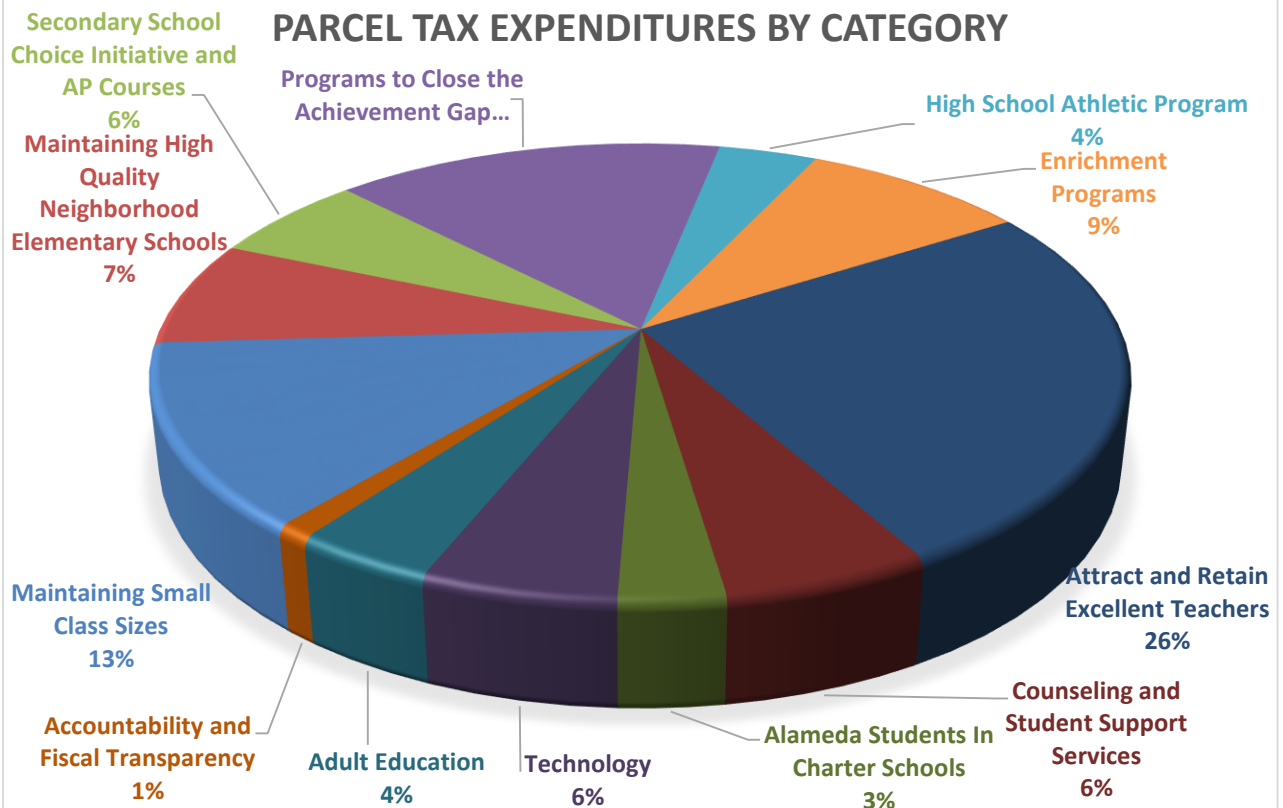
In 2013-14, the District spent \$120,971 for staffing, supplies/materials, and parcel tax administration. Consistent with the relevant language of Measure A cited above, these funds are “taken off the top” before Measure A’s available funds are allocated into the primary expenditure categories, as explained above. The funds paid for 50% of the cost of staffing one position (Senior Program Manager) and a contract for external parcel tax administration with SCI Consulting Group. The expenditure was slightly less than is allocated in Measure A due to a part-time vacancy for half the year.

The following two charts show Measure A expenditures for 2013-2014 both by type and specific Measure A category.

PARCEL TAX EXPENDITURES BY TYPE



PARCEL TAX EXPENDITURES BY CATEGORY



Next Steps for the Measure A Oversight Committee:

The Measure A Oversight Committee for 2014-15 will meet in open, noticed, public meetings several times during the 2014-15 and 2015-16 school years, with the first meeting following the presentation of this Annual Report to the Board of Education.