

Orinda USD Parcel Tax Report

Measures A & B



May 6, 2024

Overview

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Measure A & B

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Orinda USD Parcel Tax Overview

Measures A and B Overview

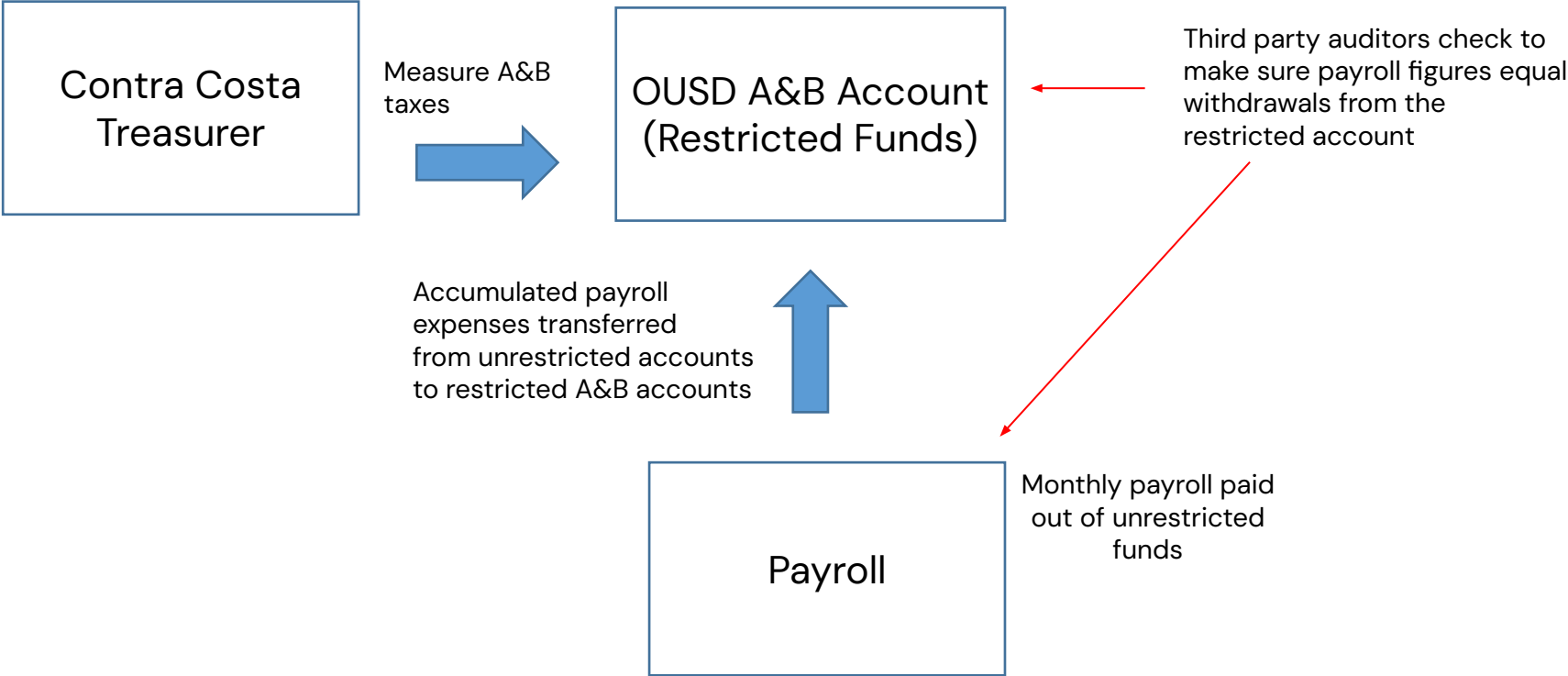
- Measure A: Effective March 4, 2003 with no sunset; \$385 per parcel
- Measure B: Effective March 3, 2009 with no sunset; \$124 per parcel
- Total: \$509 per parcel

The measures offset lack of state funding for Orinda USD and amount to about 9% of the total District annual revenue. Parcel taxes have proven crucial to the District's financial health.

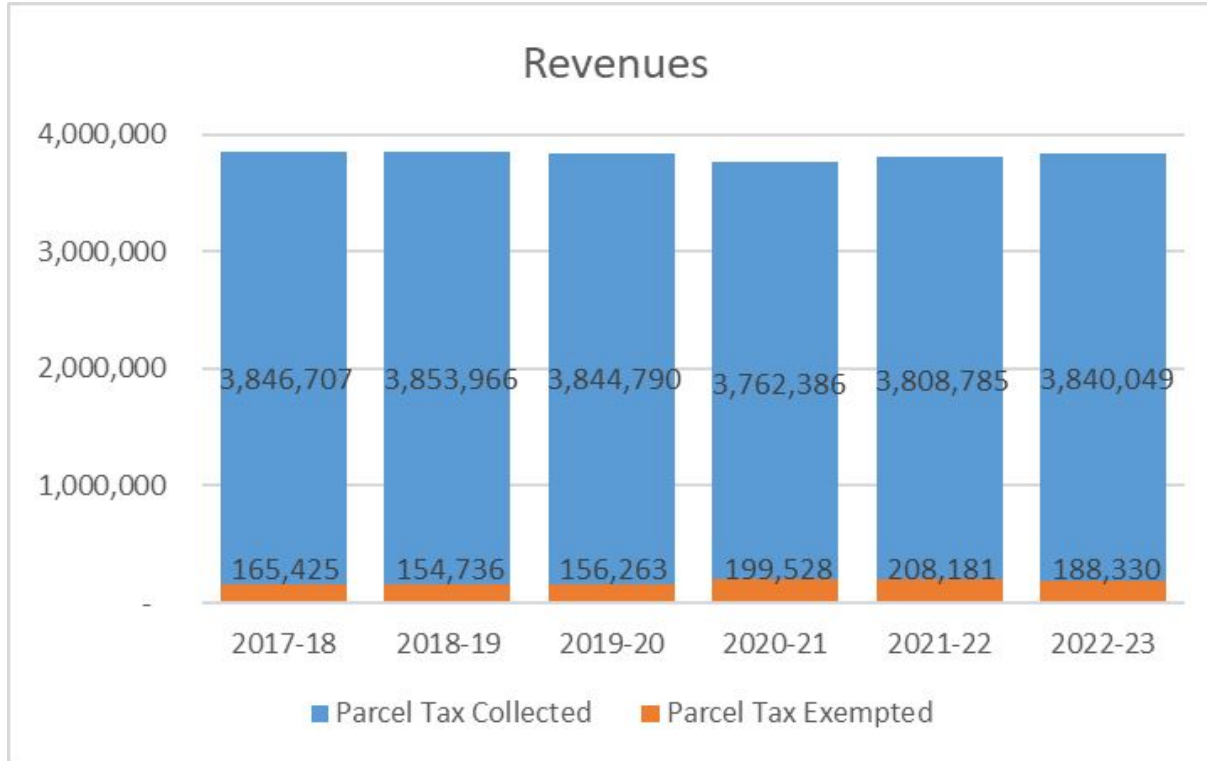
Measures A and B support Orinda K-12 schools in maintaining small class sizes, strong academic programs, libraries, technology and literacy support, retention and recruitment of high quality staff members. The depth and range of these programs have supported student achievement and preparation for success in high school and beyond.



Measure A & B flow chart



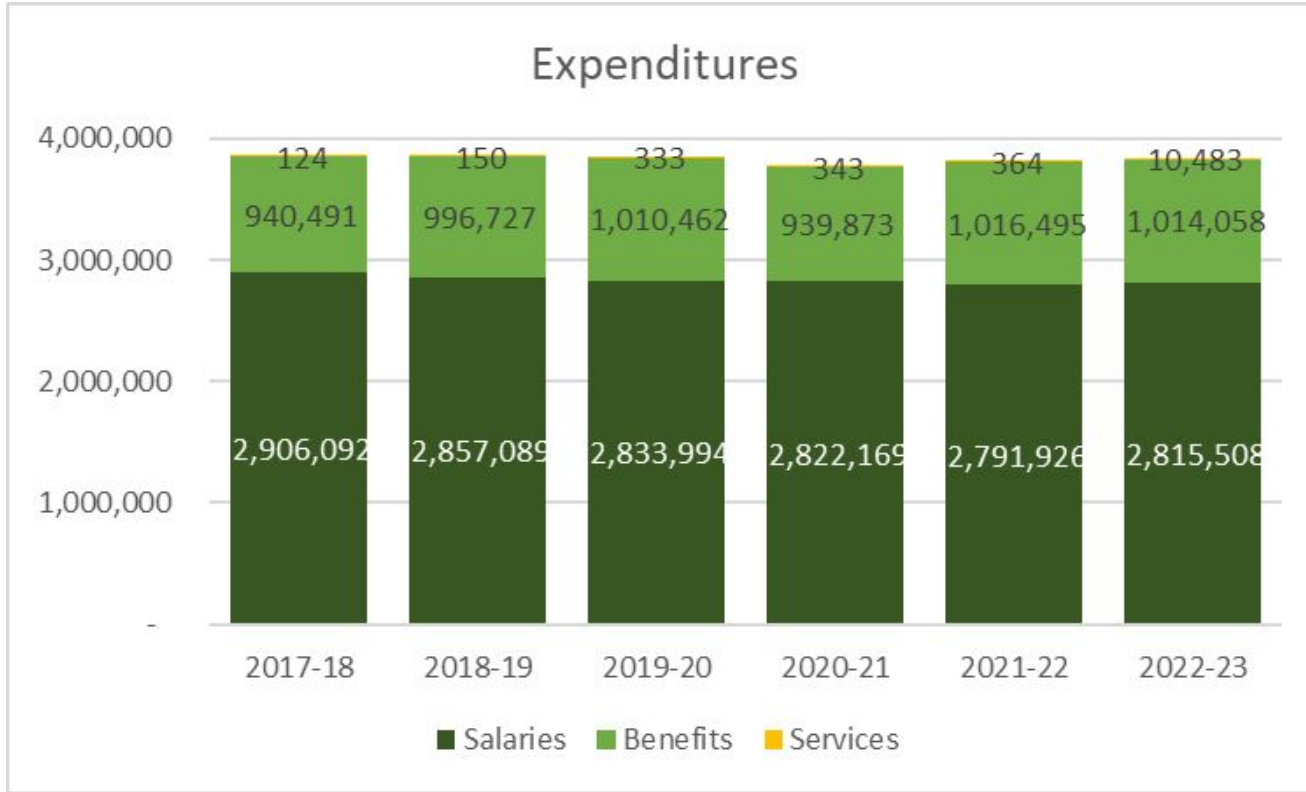
Financial Overview and Trend



- 2022-2023 Parcel Tax Revenues were \$31,264 more than 2021-2022 revenues.
- Parcel Tax Revenues equate to 9% of the Total General Fund Revenues.
- 2022-2023 Exemptions were \$19,851 less than 2020-2021 exemptions.



Financial Overview and Trend



Financial Overview and Trend

Expenditures: Five Year Overview					
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Employee Salaries	\$2,857,089	\$2,833,994	\$2,822,169	\$2,791,926	\$2,815,508
Employee Benefits	\$996,727	\$1,010,462	\$939,873	\$1,016,495	\$1,014,058
Services	\$150	\$333	\$343	\$364	\$10,483
Total Expenditures	\$3,853,966	\$3,844,790	\$3,762,386	\$3,808,785	\$3,840,049

- Due to rising costs per employee, fewer full-time equivalent positions were being funded by Measures A and B than in prior years.
- In 2022-2023 Measures A & B funded four fewer full time equivalent teachers than in 2019-2020.
- 2022-2023 increase in services is due to hiring of a consultant which has resulted in higher revenues due to improved data tracking.



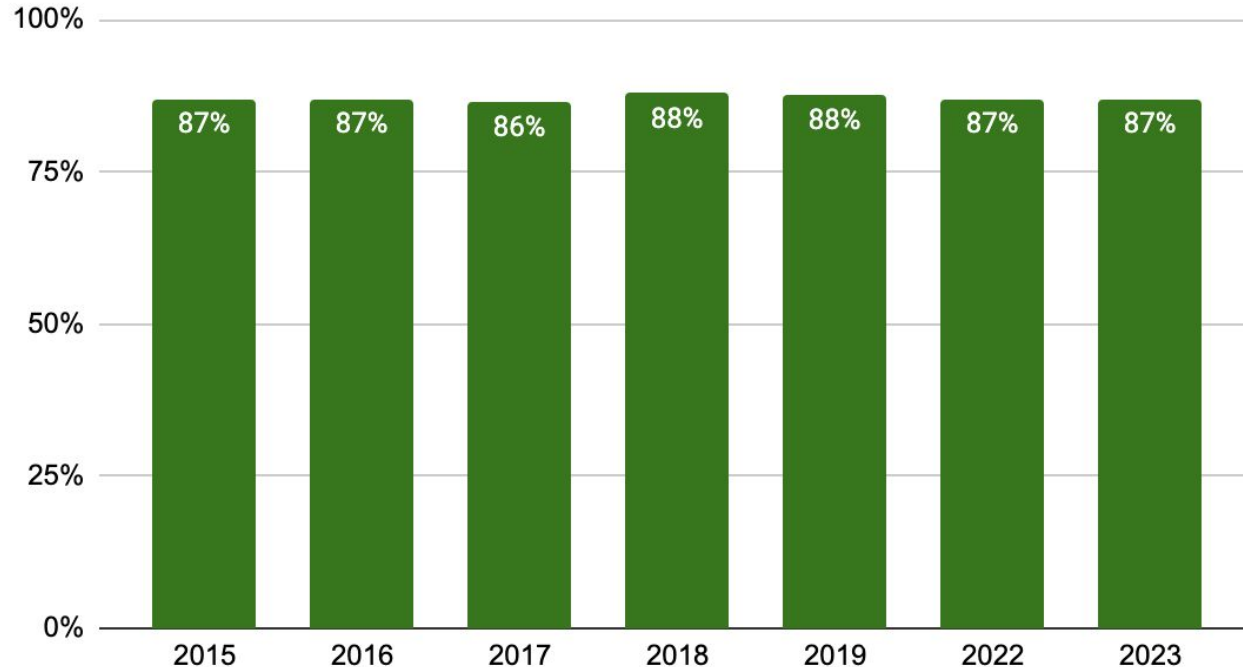
Successfully Maintaining Smaller Class Sizes

	2019-2020	2020-2021	2021-2022	2022-2023
FTE Teaching Positions in OUSD*	144	144	144	141
Student Enrollment	2568	2478	2489	2516
Average Teacher Salary (J90 Schedule - excluding benefits)	\$76,651	\$78,215	\$81,942	\$86,483
FTE Equivalent Paid for by A&B**	37	36	34	33
Average class size reduction from A&B**	26%	25%	24%	23%

*FTE - Full time equivalent teacher

Smarter Balanced Assessment – English Language Arts

OUSD Students Meeting or Exceeding Standards (ELA)

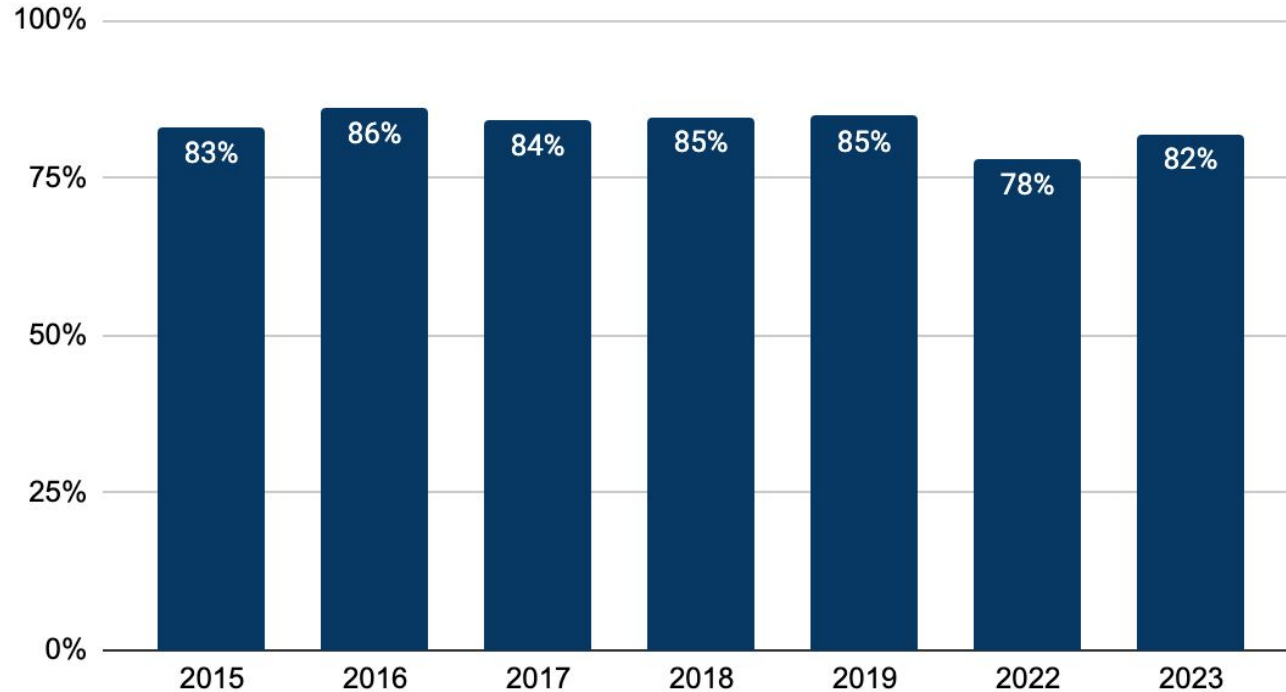


Districtwide ELA scores remained flat and at high levels with 87% of students **meeting or exceeding** ELA standards.



Smarter Balanced Assessment – Math

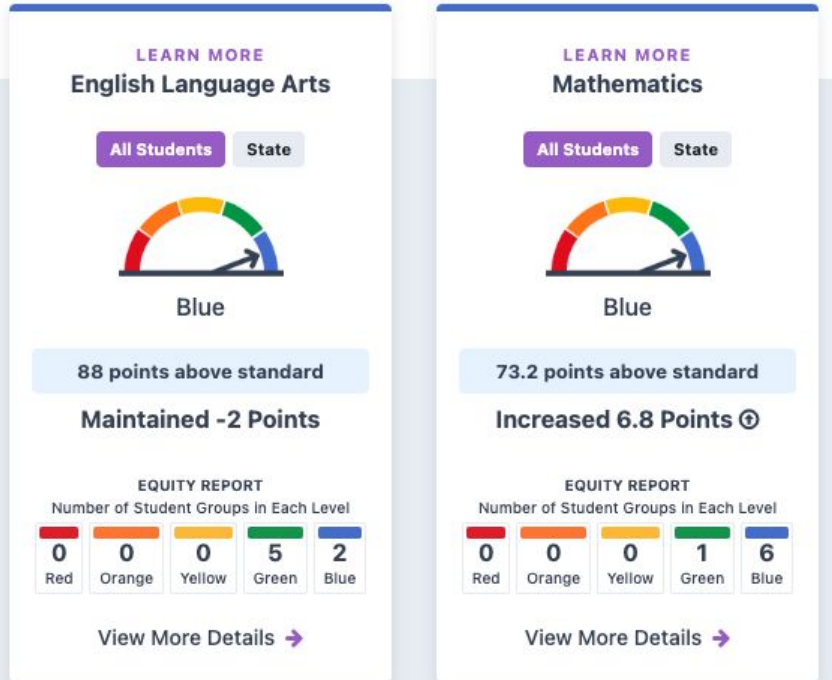
OUSD Students Meeting or Exceeding Standards (Math)



Districtwide math have remained at high levels and scores have increased since 2022 with 82% of students **meeting or exceeding** math standards.



CA Performance Dashboard – OUSD Student Performance



Orinda Union School District students perform at the highest Academic Performance levels as demonstrated by the Academic Performance Indicator on the California School Dashboard.

Orinda USD Class Size

Grade Level	TK	K-3	4-5	6-8
Orinda USD	22	24	26	26
County Ranges	22-28	22-31	28-34	28-37

Conclusions for 2022-2023

- The parcel tax funds are being appropriately accounted for by OUSD in accordance with fund accounting principles used by governmental entities, as required by the Governmental Accounting Standards Board. Parcel tax monies are tracked in a separate restricted parcel tax fund and annually audited by an independent auditor.
- The parcel tax funds have been used solely for the purposes described in both Measure A and Measure B parcel tax ballot language. Tax revenues in the 2022-2023 school year were used for certificated teacher salaries and benefits.

