

## Alameda City USD | BP 3471.01 Business and Noninstructional Operations

### Use of Measure B1 Parcel Tax Funds

#### Use of Funds

The Board of Education shall use funds generated from AUSD's Preserving Local Support for Quality Local Schools Measure of 2016 (Measure B1) only for those educational programs and activities set forth in the Measure. The Board shall annually establish funding priorities and approve all allocations in accordance with the terms of the Measure.

The Board may fund approved programs at amounts other than the stated percentages in cases of Severe Fiscal Emergency or Changed Funding Conditions of Alameda's public schools. In no event shall revenues of the Measure be used for purposes other than those stated herein.

1. **Small Class Sizes:** 13-14 percent of the Available Revenues of this Measure shall be dedicated annually to maintaining manageable elementary class sizes with student to teacher ratios no greater than 25 to 1 in K-3 classrooms. Revenues from this Measure will support small class sizes in a manner which may not be achieved solely with support from the district's General Fund. In the event the State of California fully funds class size reduction to support student to teacher ratios of 20 to 1 in K-3 classrooms such that supplemental parcel tax funds are no longer required to maintain small class sizes, the Board may recommend that revenues which were allocated for small class size be reapportioned to the remaining programs supported by this Measure.

2. **Neighborhood Elementary Schools:** 7-8 percent of the Available Revenues of this Measure shall be dedicated annually to maintaining high quality neighborhood elementary schools. For purposes of this Measure, high quality shall be determined by external measurements, parental choice, and student outcomes. Revenues from this Measure 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 as more specifically set forth in the district's Master Plan document.

3. **Secondary School Choice Initiative and AP Courses:** 7-8 percent of the Available Revenues of this Measure shall be dedicated annually to maintaining Advanced Placement Courses and to supporting the secondary school choice initiative to create different educational pathways to careers and college. Revenues from this Measure may be used to create and support more personalized learning environments which are aligned with student interest and coupled with rigorous, relevant and interesting curricula to engage young learners as more specifically set forth in the Master Plan. Revenues from this Measure may also be used to sustain secondary courses with student to teacher ratios less than 35 to 1.

4. **Programs to Close the Achievement Gap:** 15-16 percent of the Available Revenues of this Measure shall be dedicated annually to supporting programs which are specifically designed to close the achievement gap. Revenues from this Measure may be used to support professional development for teachers and staff to accomplish district-wide learning initiatives and to provide targeted intervention and support. Revenues from this Measure will also be used to restore the school year to 180 days of instruction for all students.

5. **High School Athletic Programs:** 4 percent of the Available Revenues of this Measure 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.

6. **Enrichment Programs:** 9-10 percent of the Available Revenues of this Measure shall be dedicated annually to maintaining art, music and drama as integral subjects of the K-12 curriculum. Funds may be used to support enrichment programs such as Physical Education and Media Centers in elementary schools and to support highly qualified visual and performing arts professionals, supplies, equipment and facilities.

7. Attract and Retain Excellent Teachers: 25-26 percent of the Available Revenues of this Measure will be dedicated annually to attracting and retaining highly qualified and excellent teachers.

8. Counseling and Student Support Services: 6 percent of the Available Revenues of this Measure shall be dedicated annually to providing a lower and more effective ratio of students to counselors and support providers. Revenues from this Measure may be used to provide students with a range of support services, including college and career counseling.

9. Alameda Charter Students: 3-4 percent of the Available Revenues of this Measure shall be dedicated annually to supporting Alameda students in Alameda's public charter schools in existence at the approval of this Measure. This revenue shall be annually distributed to existing charter schools in proportion to each charter's enrollment of Alameda resident students.

10. Technology: 5 percent of the Available Revenues of this Measure shall be dedicated annually to providing and maintaining technology at all sites consistent with the district's technology plan as approved by the Board.

11. Adult Education: 4 percent of the Available Revenues of this Measure shall be dedicated annually to supporting the Alameda Adult School to provide lifelong educational opportunities and services for adult learners.

"Available Revenues" shall mean the amount of money provided by the Measure after the deduction of one and one-half to two percent of the Measure's revenues to pay for the following: the cost of the parcel tax election, authorized collection charges by the county or city for collection of the tax, 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.

"Severe Fiscal Emergency" may be declared by a majority of the Board when the emergency is the result of financial events which are out of the control of the Board; and either (a) the district's Interim Financial Report is "Qualified" or "Negative" pursuant to AB 1200 and AB 2756 and the Alameda County Office of Education concurs with this determination; or (b) the Alameda County Office of Education has disapproved the district's annual budget.

"Changed Funding Conditions" may be declared by a majority of the Board when local, state or federal funding for programs supported by this Measure is reduced below the 2010-2011 levels of funding as of October 2010, including the receipt of the statutory cost of living adjustment, such that the changed conditions increase the cost of providing the programs supported by this Measure. Changed Funding Conditions may also be declared by a majority of the Board in the event local, state or federal funding for programs supported by this Measure is increased above the 2010-2011 levels of funding such that supplemental parcel tax funds are no longer required to maintain the program and the Board may reapportion revenues to the remaining programs supported by this Measure.

## Amount and Basis of Tax

### 1. Definitions

"Building" is defined as any structure having a roof supported by columns or by walls and designed for the shelter or housing of any person or property of any kind. Building includes the word "structure" and encompasses, without limitation, all residential, commercial and industrial structures.

"Taxable Real Property" is any unit of real property in the district that receives a separate tax bill for property taxes from the County Tax collector's Office, including any parcel of public real property which is not exempt from ad valorem taxes.

### 2. Annual Rate

Taxable Real Property with buildings shall be assessed the lesser of \$0.32 per building square foot or \$7,999 per parcel. All other real property shall be assessed \$299 per parcel.

### 3. Building Square Footage Determination

In determining the building square footage of Taxable Real Property, the district shall refer to the data reported to the County Assessor's Office, except in cases of demonstrable error, in which case either the property owner may file a claim with the district for re-computation of the tax or the district will re-compute the tax and provide notice to the owner of the computation and the right to appeal in accordance with procedures set forth in the Administrative Regulation.

### 4. Exemptions

Any person who is 65 years of age or older and who owns and occupies a parcel of Taxable Real Property as his/her principal place of residence, may apply for an exemption from the tax.

Any person, regardless of age, who receives Supplemental Social Security Income for a disability and who owns and occupies a parcel of Taxable Real Property as his/her principal place of residence, may apply for an exemption from the tax.

The Superintendent or his/her designee shall establish and publish procedures for the submission of senior citizen and SSI exemptions. The procedures shall not require senior citizens to submit multiple applications for an exemption on the same parcel.

### Accountability Measures

#### 1. Public Information and Fiscal Transparency

The Superintendent or his/her designees shall ensure that the use of Measure B1 funds are regularly reported to the Board and to the public through the website and other means of communication. All financial reports and information related to the use of Measure B1 funds shall be translated for district families upon request.

#### 2. Separate Account

Proceeds of Measure shall be deposited into a separate account from all other accounts in the district.

#### 3. Financial Oversight

The Superintendent or his/her designee shall provide at least three reports each fiscal year 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 B1 ("Annual Report"). The Annual Report will display the revenues generated by the Measure, the expenditures of the revenues, and a report on the status of the projects funded by the Measure. **These reports can be combined with reports about other parcel taxes in existence in the District to create unified "AUSD Parcel Tax Program" reports, as long as the information about each individual parcel tax program is clearly demarcated.**

#### 4. Independent Auditor's Report and Audit Committee

The Superintendent or his/her designee shall provide an annual audit by an independent auditor to determine that funds generated by Measure B1 have been allocated and expended in compliance the provisions of the Measure.

## 5. Oversight Committee

Pursuant to the terms of Measure B1, an Oversight Committee shall be formed to annually review the district's compliance with the terms of the Measure. **This Oversight Committee may be merged with any other parcel tax Oversight Committee, so as to form one unified "AUSD Parcel Tax Program Oversight Committee." Members of any Unified Oversight Committee shall take into account any differences in the types and amounts of expenditures authorized by each Measure. Appointments to the Oversight Committee shall be made annually by the Superintendent of Schools and approved by the Board of Education at a regularly scheduled meeting on or before October 31 of each year.** The Committee shall consist of 11 members, all of whom must be residents of the City of Alameda. The Superintendent shall recommend a committee representing the diverse interests of parents/guardians, staff members, students, and community members from all attendance areas in the district.

The committee will adhere to all provisions of the Brown Act. Minutes, agendas and relevant communications and information will be posted to the district website.

A chair will be selected from among voting members to conduct the meetings and to serve in a representative capacity as needed.

(cf. 3100 - Budget)

Policy ALAMEDA UNIFIED SCHOOL DISTRICT

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