

## Use of Measure A Parcel Tax Funds

### Use of Funds

The Board of Education shall use funds generated from AUSD's Alameda Teacher/Staff Retention Measure of 2020 (Measure A) only for the purposes set forth in the Measure. The Board shall annually establish funding priorities and approve all allocations in accordance with the terms of the Measure.

Specifically, Available Revenues could be used to:

- Retain and attract excellent teachers and school employees through increased salaries and benefits
- Provide high-quality teachers needed for strong instruction in core academic programs like reading, writing, math, arts and sciences
- Support teachers and counselors in keeping struggling students on the right track
- Reduce turnover among teachers and staff, which helps build instructional depth, continuity, and consistency
- Recruit top talent in hard-to-find subject areas, such as special education and mathematics
- Help teachers and counselors prepare students for 21st-century jobs and careers

"Available Revenues" is defined as net money remaining after the deduction of the Measure's revenues to pay for the following: the cost of the parcel tax election, authorized charges by the county or city related to the tax, payment of necessary fees and expenses to administer or defend 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.

## Amount and Basis of Tax

### 1. Definitions

For purposes of the tax levy, the following definitions shall apply:

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for property taxes from the County Treasurer-Tax Collector's Office. All public property that is otherwise exempt from or upon which no ad valorem property taxes are levied in any year shall also be exempt from the special tax in such year.

"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. The word "building" includes the word "structure" and encompasses, without limitation, all residential, commercial, and industrial structures.

"Improved parcel" is defined as a parcel on which exists any building.

"Vacant parcel" is defined as a parcel on which no building exists.

### 1. Annual Rate

Taxable Real Property with buildings shall be assessed the lesser of \$.265 per building square foot or \$7999 per parcel. All other real property shall be assessed \$299 per parcel.

### 2. Building Square Footage Determination

In determining the building square footage of Taxable Real Property, the District shall refer to the data reported by 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 recomputation of the tax or the District will re-compute the tax and provide notice to the owner of the recomputation and the right to appeal in accordance with the procedures set forth in the Administrative Regulation.

### 3. 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 A 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 A 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 A ("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.

**The Annual Report will also include a certification from each charter school physically located in the City of Alameda and receiving a portion of Measure A revenue, documenting that the parcel tax revenue was specifically used for employee salaries.**

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 A have been allocated and expended in compliance the provisions of the Measure.

## 5. Oversight Committee

Pursuant to the terms of Measure A, 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 school 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)

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