

Update to Parcel Tax Board Policies

Susan Davis

Senior Manager, Community Affairs

October 27, 2020

Presentation Goals

- Review reporting and oversight mandates of Measure B1 and Measure A
- Recommend combining the oversight committee and reports for the two parcel tax programs
- Present a new parcel tax board policy developed by CSBA (3471)
- Present modified board policy for Measure B1 (3471.1)
- Present new board policy for Measure A (3471.2)

Board Policy Progress

- Recommendations presented to the Board as information on September 22
- Recommendations presented to the Board Policy Subcommittee on October 15
- Returning to Board for action on October 27

Parcel Tax Program Review

Parcel Tax	Approved	Sunsets	Amount	Purpose
Measure B1	November 2016	6/2025	~\$12M/year	11 categories
Measure A	March 2020	6/2027	~\$10M/year	Attract & retain high quality employees

Reporting & Oversight Mandates

Both Measure B1 and Measure A mandate:

District will provide the Board of Education and the general public updated revenue and expenditure reports of the proceeds of this Measure in **at least three reports** each fiscal year: a report recommending expenditures for the next fiscal year which shall occur before adoption of the District's annual budget; at least one report concurrently with one or more of the State-required interim reports; and an annual report on the Measure ("Annual Report").

A District **Oversight Committee**, composed of parents/guardians, staff members, students, and community members representing a variety of school sites, will be established to be advisory to the District. The Committee shall annually review District compliance with the terms of this Measure. The size, structure, and scope of duties of the Oversight Committee shall be set by the Board.

Proposal for Oversight and Reporting

- Establish **one committee** to provide unified oversight of AUSD's parcel tax programs
 - Revenue streams and accounting remain separate
 - Common with bond program oversight in other districts
- Provide **combined triannual reports** that provide data on both parcel tax programs
 - Data and exposition remains separate

Why Combine Reports and Oversight?

- Allows one committee to provide unified oversight of AUSD's parcel tax program as a whole
- Facilitates finding community members to serve (some years we have been unable to fill all 11 seats on the B1 oversight committee)

Proposed Reports Language for Board Policies

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.

ADD: 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.**

The Measure A 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.

Proposed Oversight Committee Language for Board Policies

Pursuant to the terms of Measure __, 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 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.

CSBA Board Policy 3471

- Addresses the major requirements of levying a parcel tax on real property
- Includes
 - board approval of a resolution for the requirement for the board to hold a public hearing adoption of a parcel tax;
 - prohibition against using district funds, services, supplies, or equipment to support the parcel tax;
 - persons who may be exempted by the board from paying the parcel tax

Next Steps

- Vote on CSBA Proposed Board Policy 3471
- Vote on proposed Measure B1 Board Policy revisions (BP 3471.1)
- Vote on proposed Measure A Board Policy (BP 3471.2)

Measures B1 and A Board Policies

Questions?