

Parcel Tax Program 2023-24 Staff Annual Report

March 25, 2025



ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

Presentation Goals

- Review Parcel Tax Program background
- Report on 2023-24 Measure B1 revenues and expenditures
- Report on 2023-24 Measure A revenues and expenditures
- Report on impact of combined parcel taxes
- Report on activities of the 2023-24 Parcel Tax Program

Background:

AUSD Parcel Tax Program

AUSD's Parcel Taxes

Measure B1 (2016)		Measure A (2020)		Measure E (2024)	
Took effect	July 1, 2018	Took effect	July 1, 2020	Takes effect	July 1, 2025
Tax structure	.32/square foot	Tax structure	.265/square foot	Tax structure	\$0.585/square foot
Cap	\$7999/parcel	Cap	\$7999/parcel	Cap	\$15,998/parcel
Revenue	\$12 million/year	Revenue	\$10 million/year	Revenue	\$10 million/year
Purpose	11 programs	Purpose	Attract & retain high-quality staff	Purpose	Support programs and salaries
Expires	June, 2025	Expires	June, 2027	Expires	June, 2034

Taken together, the revenues from Measure B1 and A comprise more than 20% of AUSD's budget.

Measure E replaces and renews Measures B1 and A.

Unified Parcel Tax Oversight

Both parcel tax measures mandate citizen oversight of AUSD's revenues and expenditures.

On October 27, 2020, the Board of Education voted to combine oversight and reporting of the two measures to increase transparency and efficiency.

2023-24

Measure B1 Report

Measure B1: 2023-2024 Revenue Summary

Revenue Category	Measure B1
2023-24 payments	\$12,859,546
Possessory Interest on government property	128,869
Prior Year Revenue	29,976
TOTAL	\$13,018,391

Measure B1: 2023-2024 Expenditures by Category

	Category	Amount spent	% of expenditures
1	Maintaining Small Class Sizes	\$1,801,000	14.07%
2	Maintaining High-Quality Neighborhood Elementary Schools	916,000	7.16%
3	Secondary School Choice Initiative and AP Courses	932,014	7.28%
4	Programs to Close the Achievement Gap	1,668,661	13.04%
5	High School Athletic Program	511,960	4.00%
6	Enrichment Programs	1,245,056	9.73%
7	Attract and Retain Excellent Teachers	3,932,441	30.72%
8	Counseling and Student Support Services	767,939	6.00%
9	Alameda Students in Charter Schools	383,970	3.00%
10	Technology	639,950	5.00%
11	Accountability and Fiscal Transparency	219,400	1.68%
	Total Expenditures	\$12,761,141	100.00%

Measure B1: 2023-2024 Expenditures by Type

Description	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	\$9,160,373	70.36%
Classified Salaries	685,313	5.26%
Payroll-Related Benefits	2,577,816	19.80%
Books and Supplies	109,191	0.84%
Services and Contracts	101,728	0.78%
Capital Expenditures	-	0.00%
Transfer to Charter Schools	383,970	2.95%
Total	\$13,081,391	100.00%

2023-24

Measure A Annual Report

Measure A: 2023-2024 Revenue Summary

Category	Measure A
2023-24 payments	\$10,910,577
Possessory Interest on government property	119,820
Prior Year Revenue	25,802
TOTAL	\$10,840,656

Measure A: 2023-24 Expenditures by Type

Description	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	\$5,640,777	51.02%
Classified Salaries	1,979,315	17.90%
Payroll-Related Benefits	2,205,067	19.94%
Books and Supplies	-	0.00%
Services and Contracts	215,485	1.95%
Capital Expenditures		0.00%
Transfer to Charter Schools	1,015,555	9.19%
Total	\$11,056,199	100.00%

Combined Parcel Tax Program

Measure A & Measure B1 Combined

Description	Measure A	Measure B1	Total
Certificated Salaries	\$5,640,777	\$9,160,373	\$14,801,150
Classified Salaries	1,979,315	685,313	2,664,628
Payroll-related benefits	2,205,067	2,577,816	4,782,883
Books and Supplies	-	109,191	109,191
Services and Contracts	215,485	101,728	317,213
Capital Expenditures		-	-
Transfer to Charter Schools	1,015,555	383,970	1,399,525
Total Expenditures	\$11,056,199	\$13,081,391	\$24,074,590

Oversight Committee

Oversight Committee Members

Joyce Boyd (Chair)

Jessica Downs (AEA)

Steve Kellner

LaQuisha Lewis (CSEA-27)

Anna Maier

Timothy McQuillan

Kirsten Navis

Sean Noonan

Mark Ouimet

Ronald Parodi (AEA)

Adam Schlosser

Board Discussion
