



ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity For All Students

2020-2021 PARCEL TAX PROGRAM STAFF REPORT

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INTRODUCTION

On October 27, 2020, AUSD's Board of Education voted to combine oversight and reporting of the two parcel taxes that currently provide crucial funding to our school district:¹

- **Measure B1**, which provides about \$12 million per year to support highly valued programs such as arts, sports, small class sizes, neighborhood elementary schools, and counselors and academic programs for both struggling and high-achieving students; and
- **Measure A**, which provides \$10 million per year to help AUSD attract and retain high-quality employees by increasing salaries by nearly 10 percent.

Together, Measure B1 and Measure A contribute more than \$23,000,000 to AUSD's annual budget, which is more than 20 percent of AUSD's annual revenues. Both also require regular oversight and reporting. Given that crucial financial contribution, the Board voted to combine the two measures' oversight and reporting functions in order to:

- Allow one committee to provide unified oversight of AUSD's parcel tax program as a whole
- Facilitate finding community members to serve on the committee

The resulting changes are reflected in AUSD's [Board Policy 3471.01](#).

The Measure B1 Oversight Committee voted on November 18, 2020 to become the AUSD Parcel Tax Program Oversight Committee, beginning with the 2020-21 oversight year.

This Staff Report summarizes Measure A and Measure B1 revenues and expenditures for the **2020-21** school (and fiscal) year. The Parcel Tax Program Oversight Committee's Annual Report is available [here](#).

We appreciate the willingness of our committee to take on an expanded role, and look forward to working with the Parcel Tax Oversight Committee over the coming years.

1. Board of Education presentation: "[Measure B and Measure A Board Policies: Reporting and Oversight](#)"

What is a Parcel Tax?

California allows school districts to raise money for educational programs only one way: through what are called “parcel taxes.” (Districts can also put construction bonds on election ballots to raise funds for facilities.)

A “parcel” refers to a unit of property. Under state law, parcel taxes can be “flat” (meaning all property owners pay the same amount) or based on a set amount per square foot.

Parcel taxes cannot be based on the value of the property, and districts cannot use other types of taxes — such as income or sales taxes — to generate revenue for their schools.

Less than 50% of the school districts in California use parcel taxes to supplement their state funding, which has been sharply limited by the 1978 Proposition 13. The majority of those districts are in the Bay Area.

(Source: [Ed100: “Parcel Taxes”](#))

AUSD Parcel Taxes At a Glance

| | Measure B1 | Measure A |
|---------------------|---|--|
| Approved | November, 2016 | March, 2020 |
| Structure | \$.32/building square foot with a cap of \$7999; \$299 for unimproved parcels | \$.265/building square foot with a cap of \$7999 |
| Revenues | ~\$12 million | ~10 million |
| Expenditures | ~12 million | ~10 million |
| Purpose | Supports academic, enrichment, and athletic programs in 11 categories | Supports attracting & retaining high-quality teachers and school |
| Sunsets | June 2025 | June 2027 |

2020-21 Parcel Tax Program Oversight Committee

- Doug Biggs
- Roxanne Clement (AEA member)
- Carrie Hahnel (chair)
- Steve Kellner
- Bob Kreitz
- Kiki Monifa
- Mark Ouimet
- Kathryn Saulsgiver, PhD
- Steven Smith

The 2020-21 Parcel Tax Program Oversight Committee began meeting in April, 2021.

Parcel Tax Oversight Committee

Both Measure B1 and Measure A stipulate that a "District Oversight Committee" be created to "annually review District compliance with the terms of this Measure." The measures also mandate that the Board of Education "set the size, structure, and scope of duties of the Oversight Committee." AUSD's [Board Policy 3471.01](#) (Parcel Tax Funds) calls for an 11-member committee representing diverse interests of parents/guardians, staff members, students, and community members from all attendance areas in the District.

During the 2020-21 school year, the Oversight Committee reviewed Measure B1 and Measure A revenues and expenditures and made suggestions on how to better analyze and communicate the results of the program.

In addition to discussing the details of each program, the 2020-21 Parcel Tax Program Oversight Committee asked for clarification on AUSD's use of LCFF supplemental funds and discussed:

- How best to manage oversight of the two programs
- How to track the effectiveness of current expenditures in the "Programs to Close the Achievement Gap" category

We are grateful to the committee's expertise, respectfulness, suggestions, and willingness to serve.



2020-21 Oversight Committee Meetings

In 2020-21, the Parcel Tax Oversight Committee met four times:

- April 21, 2021
- November 17, 2021
- March 24, 2022
- March 30, 2022

Each of these meetings was open and noticed to the public.

Agendas, minutes, and supporting documents for these meetings are available on the [Parcel Tax Program Oversight Committee page](#).



PTOC Meetings and Presentations

AUSD Board Policy 3471 (Parcel Tax Funds) requires that district staff generate three reports about both Measure B1 and Measure A.

For the 2020-21 school year, staff gave the following four presentations about Measure B1 and Measure A to the Board of Education:

June 9, 2020: [“Public Hearing of Budget Proposal 2020-21”](#)

June 23, 2020: The Board approved those recommendations as part of [“Final Budget for Fiscal Year 2020-21”](#)

September 22, 2020: [Measure B1 and Measure A Board Policies: Reporting and Oversight Committees](#)

October 27, 2020: [“Superintendent’s Recommendations for the Measure B1 Oversight Committee”](#)

This Annual Report, as well as the Oversight Committee’s report, was presented to the Board of Education on April 26, 2022. Both reports are posted to the [AUSD Parcel Tax Program Oversight Committee web page](#).

At the request of the committee, a sample of parcel tax expenditures was tested by the auditor as part of the general audit of district finances this year. The auditor has reported:

In an election held on November 8, 2016, the voters approved, by 74.25%, the Measure B1 parcel tax. The parcel tax replaces the existing school part tax (Measure A). Residential and commercial property owners will pay \$0.32 per square foot on buildings, with a maximum tax of \$7,999 per parcel. Properties with no buildings on them will pay \$299. Revenues raised by Measure B1 are authorized to be used only for those educational programs and activities set forth in the eleven specific categories set forth in the Measure B1 ballot language. Revenue of \$12,558,259 and expenditures of \$12,558,259 for the Measure B1 parcel tax for the year ended June 30, 2021 are included in these audited financial statements.

In an election held on March 3, 2020, the voters approved, by 67.10%, the Measure A parcel tax. Under Measure A, property owners will be levied \$0.265% per building area square foot annually for seven years. The tax goes into effect July 1, 2020 and sunsets June 30, 2027. There is an annual cap of \$7,999 per parcel; vacant parcels will be charged \$299, annually. Seniors and community members who receive Social Security Disability payments can apply to be exempt from the parcel tax. Revenue from the Measure A parcel tax will be used for the specific purpose of attracting, recruiting, and retaining teachers and school employees, such as counselors, as set forth in the full text of the Measure A ballot. Revenue of \$10,687,066 and expenditures of \$10,687,066 for the Measure A parcel tax for the year ended June 30, 2021 are included in these audited financial statements.

The full auditor's report is available on our [District Financial Information page](#).

Measure B1 During the Pandemic

Like students across the country, Alameda Unified students engaged in remote learning from March 2020 until March 2021.

A number of in-person programs were put on hold during this time — including sports, music, and library services. AUSD assigned the staff who run those programs to different roles, however, rather than laying them off. Indeed, because of Measure B1, AUSD was able to avoid laying off any employees during the pandemic.



2020-21 Measure B1 Revenues

In June 2020, when the Board adopted its 2020-21 budget, the District projected that Measure B1 would generate revenues of \$12,411,467 that fiscal year. This projection was based on tax information from Alameda County.

At the time of audited actuals (“closing of the books”) for 2020-21 in November 2021, the actual Measure B1 revenues received for the year were \$12,558,259 — \$146,792 more than expected.

Note: As parcels on Alameda Point continue to be divided and sold, we expect tax revenues to continue to increase. This is because each time a large parcel is divided, the \$7999 cap is lifted and the resultant new parcels generate more revenue. In addition, new homes on the island will also be contributing to the Measure B1 revenues.

*Possessory interest is paid by lessees of City of Alameda property, including property on Alameda **

| Revenue Category | Measure B1 |
|---|---------------------|
| 2020-21 payments | \$12,416,974 |
| Possessory Interest on government property* | 62,685 |
| Prior Year Revenue | 85,041 |
| Accounts Receivable Write-Off | 6,441 |
| TOTAL | \$12,558,259 |

Exemptions

A property that is the primary residence of a community member aged 65 or older or who receives Social Security Income for a disability is eligible to be

| Category | Number |
|------------------------------------|--------|
| Seniors | 3,002 |
| Supplemental Security Income (SSI) | 4 |

exempted from the parcel tax.

Exemption forms are available on AUSD's [Measure B1 web page](#).

2020-2021 Measure B1 Allocations and Expenditures

The amounts allocated for Measure B1's expenditure categories in the ballot measure, as well as the actual revenue spent per category in 2020-21, are shown below.

| Item # | Expenditure Category | Percent Originally Allocated (Measure B1) | Percent Spent (2020-21) | Amount Spent (2020-21) |
|--------|--|---|-------------------------|------------------------|
| 1 | Small Class Sizes K-3 •Maintaining 25:1 K-3 class size | 13-14% | 14.22% ¹ | \$1,759,068 |
| 2 | Neighborhood Elementary Schools | 7-8% | 7.33% ¹ | 906,918 |
| 3 | Secondary School Choice Initiative and AP Courses •EHS 8 AP Sections •AHS 9 AP Sections •ASTI (maintaining small class sizes) 2 FTE ² •Island (maintaining small class sizes) 2.8 FTE | 7-8% | 7.66% | 947,655 |
| 4 | Programs to Close Achievement Gap •Restore 5 days of instruction ³ •SIM Initiative | 15-16% | 13.05% | 1,614,956 |
| 5 | High School Athletic Programs •Coach stipends •Athletic supplies •Outside services | 4% | 4% | 495,000 |
| 6 | Enrichment Programs •Elementary schools - music, PE, and libraries •Middle schools - 4 Fine Art sections •High schools - 10 Fine Art sections | 9-10% | 9.2% | 1,138,769 |
| 7 | Attract and retain excellent teachers •Maintenance of current AEA salary schedule | 25-26% | 30.55% ¹ | 3,780,000 |
| 8 | Counseling and student support services •Counselors: 6 FTE •College Career Techs: .8 FTE | 6% | 6% | 742,711 |
| 9 | Alameda Charter Students | 3-4% | 3.00% | 370,752 |
| 10 | Technology •Equipment •3.5 FTE | 5% | 5% | 618,500 |
| 11 | Adult Education | 4% | 0% ⁴ | 0 |
| | Subtotal (Measure B1) | | | 12,374,329 |
| | Accountability and Transparency | 1.5-2% | 1.4% | 183,931 |
| | Total 2020-21 parcel tax expenditures | | | \$12,558,259 |

1. Allocations for this category were adjusted due to changed funding circumstances. Please see page 11 or details.
 2. FTE: Full-time employee equivalent
 3. These days were cut in 2010 when a prior parcel tax, Measure E, did not pass.
 4. See page 13.

Measure B1 Expenditures 2020-21

Note: In 2015-16, the California Department of Education began funding adult education after a four-year hiatus. Because Measure A allowed for a re-allocation of funds in the event of “changed funding circumstances,” the Board of Education approved distributing the \$480,000 typically spent on Adult Education to the three most expensive categories of Measure A funding: attracting and retaining excellent teachers; programs to close the achievement gap; and small class sizes in grades K-3. This redistribution has continued with Measure B1. In addition, in 2018 the Board approved [a resolution](#) reallocating \$395,788 from the Program to Close the Achievement Gap category to Attract and Retaining Excellent Teachers. As such, in the following pages, those categories show both the original allotment described in the Measure B1 ballot language and , where relevant, the percentage actually allocated under these changed funding circumstances.

1. Maintaining manageable elementary class sizes with student to teacher ratios no greater than 25 to 1 in K-3 classrooms

Percentage originally allocated in Measure B1: 13-14% of parcel tax revenues

Re-allocated percentage: 14-15%

Percentage spent in 2020-21: 14.22%

In 2020-21, the District spent **1,759,068** so that K-3 classes could remain staffed at a 25:1 maximum. Without this measure, K-3 class sizes most likely would need to be higher. Smaller class sizes have been linked to better outcomes for all students, especially for those subgroups who have traditionally been disadvantaged in education.



2. Maintaining high-quality neighborhood elementary schools

Percentage allocated in Measure B1: 7-8% of parcel tax revenues

Percentage spent in 2020-21: 7.33%

Measure A funds in this category were dedicated to supporting principals, office managers, health care clerks, and custodians at AUSD elementary sites. In 2020-21 the District spent **\$906,918** to support principals, office managers, health care clerks, and custodians at these schools.

Neighborhood schools enable walking and biking to school, which helps reduce traffic and pollution and improve student health. They also are conducive to developing strong community bonds.

Measure B1 Expenditures 2020-21 (continued)

3. Maintaining Advanced Placement courses, supporting secondary school choice

Amount allocated in Measure B1: 7-8% of parcel tax revenues

Percentage spent in 2019-20: 7.66%

In 2020-21, the District spent **\$947,665** on this category. The money funded 9 AP sections at Alameda High (\$250,678) and 8 AP sections at Encinal High School (\$179,655), as well as smaller class sizes at ASTI (\$242,198) and Island High School (\$284,906) to support the programs at those schools.



4. Supporting programs designed to close the achievement gap

Amount originally allocated in Measure B1: 13-14% of parcel tax revenues

Re-allocated percentage: 13-14%

Percentage spent in 2020-21: 13.05%

In 2020-21, the District used this category on:

- SIM Initiative: \$16,436
- Maintaining five extra days in the school year: \$1,598,520

The investment in five additional school days provides time for in-depth professional development (PD) for teachers, which Measure B1 specifically allows in this category. In 2020-21, that PD included sessions on supporting English Learners, trauma-informed teaching, best practices for distance learning, and the importance of building relationships and re-engaging students as they returned to in-class instruction.

For the 2020-21 school year, the district removed expenditures on Inquiry By Design out of this category, as it was no longer directly related to closing the achievement gap. The funds for the Strategic Instruction Model, however — a program that specifically focuses on lower-achieving students — continue to pay for staff development for teachers, peer coaches, and trainers, along with contracts with vendors for services and materials.

Total: \$1,614,956

Measure B1 Expenditures 2020-21 (continued)



Image via D. Rebanal

5. Maintaining high school athletics programs

Amount allocated in Measure B1: 4% of parcel tax revenues

Percentage spent in 2020-21: 4%

In 2020-21, the District spent **\$495,000** in Measure B1 funds to maintain high school athletics. These funds contribute to stipends, uniforms, and equipment at Alameda High School and Encinal High School.

Although sports were discontinued while students were learning remotely, AUSD continued to pay athletic directors to help run our remote programs and coaches due to the uncertainty around when schools and athletics would open again.

6. Maintaining art, music, drama, P.E., and library as integral subjects of the K-12 curriculum

Amount allocated in Measure B1: 9-10% of parcel tax revenues

Percentage spent in 2020-21: 9.20%

In 2020-21, the District used **\$1,138,769** in Measure B1 funds to support:

- One-third of the salaries of elementary music and PE teachers, as well as teacher/librarians: \$935,171
- High school fine arts sections: \$110,606
- Middle school fine arts sections: \$92,999

Although library and music programs weren't delivered in 2020-21, teacher/librarians and music teachers were retained by AUSD in order to teach other subjects remotely.



"Washed Up," mixed media collage by Dahlia Norwood, Advanced Art, Alameda High School

Measure B1 Expenditures 2020-21 (continued)



7. Attracting and retaining highly qualified and excellent teachers*

Amount originally allocated in Measure B1:

25-26% of parcel tax revenue

Re-allocated percentage: 30-31%

Percentage spent in 2020-21: 30.55%

In 2020-21, the District spent **\$3,780,000** in Measure B1 funds for maintenance of the current salary for Alameda Education Association members. This is the equivalent of 6.3% of AUSD teachers' salaries. Without this money, AUSD would have more difficulty attracting and retaining high-quality teachers.

*In the wake of increased LCFF supplemental funding from the State, in May 2018 the Board of Education approved a resolution calling for \$395,788 per year to be shifted from the "Programs to Close the Achievement Gap" category to this category. This reallocation, which is due to changed funding circumstances, is consistent with Measure B1 language and was in addition to the reallocation due to the State's re-funding of Adult Education programs (see page 13). More details are available in [this resolution](#).

8. Providing a lower and more effective ratio of students to counselors and support providers

Amount allocated in Measure B1: 6% of parcel tax revenue

Percentage spent in 2020-21: 6%

In 2020-21, the District spent \$742,711 on:

- \$689,998 for 6 counselors
- \$52,713 for .8 college and career technician

The funds brought our student to counselor ratio to 497:1 in our middle schools and 323:1 in our high schools.

Without the funding for these positions, our student to counselor ratio would be about 700:1 at our traditional high schools and 900:1 at our middle schools.



Measure B1 Expenditures 2020-21 (continued)

9. Supporting Alameda students in Alameda's public charter schools

Amount allocated in Measure A: 3-4% of parcel tax revenue

Percentage spent in 2020-21: 3%

Measure B1 funds are distributed to charter schools that were in existence at the time of the measure's passage. They are distributed in proportion to each charter's enrollment of Alameda resident students. In 2020-21, the District provided **\$367,551** of Measure B1 revenues to support Alameda students in Alameda's charter schools. Charter schools are free to spend their Measure B1 funds as they see fit.

| Charter School Name | P-2 ADA | Allocation Percentage | Allocation Amount |
|---------------------|--------------|-----------------------|-------------------|
| ACLC | 210 | 19.93% | \$73,256 |
| AOA- Middle School | 303 | 28.85% | 106,041 |
| NEA | 333 | 31.71% | 116,563 |
| AoA-Elementary | 205 | 19.51% | 71,692 |
| | | | |
| Total | 1,051 | 100% | \$367,551 |

Measure B1 Expenditures 2020-21 (continued)

10. Providing and maintaining technology at all sites

Amount allocated in Measure B1: 5% of parcel tax revenue collected

Percentage spent in 2020-21: 5%

In 2020-21, the District spent \$383,417 for 3.5 staff positions and \$235,082 for technology replacements and upgrades, including: Chromebooks, document cameras, projectors, iPads, desktop computers, and carts for Chromebooks, laptops, short throw projectors, and iPads. Indeed, every teacher in the district now receives a new laptop every three years.

Total: \$618,500



11. Supporting the Alameda Adult School

Amount allocated in Measure B1: 4% of parcel tax revenue collected

Percentage spent in 2020-21: 0%

In 2015-16, the California Department of Education began funding adult education after a four-year hiatus. Because Measure A (which preceded Measure B1) allowed for a re-allocation of funds in the event of “changed funding circumstances,” the Board of Education approved distributing the \$480,000 typically spent on Adult Education to the three most expensive categories of Measure A funding: attracting and retaining excellent teachers; programs to close the achievement gap; and small class sizes in grades K-3. This redistribution has continued with Measure B1.

Measure B1 Expenditures 2020-21 (continued)

Accountability and Transparency

Amount allocated in Measure B1: 1.5-2% of parcel tax revenue

Percentage spent in 2020-21: 1.4%

In 2020-21, the District spent **\$183,931** of the parcel tax revenue for staffing, supplies/materials, and parcel tax administration. Consistent with the relevant language of Measure B1, these funds, which support accountability and transparency with the community, are “taken off the top” before Measure B1’s available funds are allocated into the primary expenditure categories. The funds paid for 50% of the cost of staffing one position (Senior Manager, Community Affairs) and 50% of the cost of staffing a Fiscal Manager.



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AUSD PARCEL TAX PROGRAM

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- Parcel Tax Program Oversight Committee

RESOURCES

- > October 27 Board of Education Meeting: "Update of Parcel Tax Board Policies"

Parcel Tax Program

INTRODUCTION

AUSD currently benefits from two parcel taxes: Measure B1, which was passed in 2016, and Measure A, which was passed in 2020.

Measure B1 was an extension of the Measure A. It provides approximately 1% provide funding for 11 services.

CONTACTS

- > Susan D...

Parcel Tax Program Oversight Committee

MEETINGS

- March 30, 2022**
- Agenda
 - Minutes from the November 17, 2021 Meeting
 - Minutes from the March 24, 2022 Meeting
 - Revised 2020-21 Staff Annual Report
 - Draft 2020-21 Oversight Committee Report

March 24, 2022

- Agenda
- Minutes from the November 17, 2021 Meeting
- Revised 2020-21 Staff Annual Report
- Draft 2020-21 Oversight Committee Report
- 2nd Interim 2021-22 Measure A Report
- 2nd Interim 2021-22 Measure B1 Report

November 17, 2021

- Agenda



2020-21 PTOC MEMBERS

- Doug Biggs
- Roxanne Clement (AEA member)
- Carrie Hahnel (chair)
- Steve Kellner
- Bob Kretz
- Chris McCaslin (stepped down)
- Fred Mendez (stepped down)
- Kiki Monifa
- Mark Ouimet
- Kathryn Saulsgiver, PhD

INTRODUCTION

In October, 2020, the Board of Education approved combining the oversight and reporting of Measure B1 and Measure A under one comprehensive committee. After finishing the 2019-20 fiscal year oversight, the Measure B1 Oversight Committee voted to become the AUSD Parcel Tax Oversight Committee.

This page contains information about the membership of that committee, as well as the materials presented at each public meeting of the committee.

APPLICATIONS NOW AVAILABLE FOR 2021-22 OVERSIGHT COMMITTEE

2020-21 Measure B1 Expenditures by Site

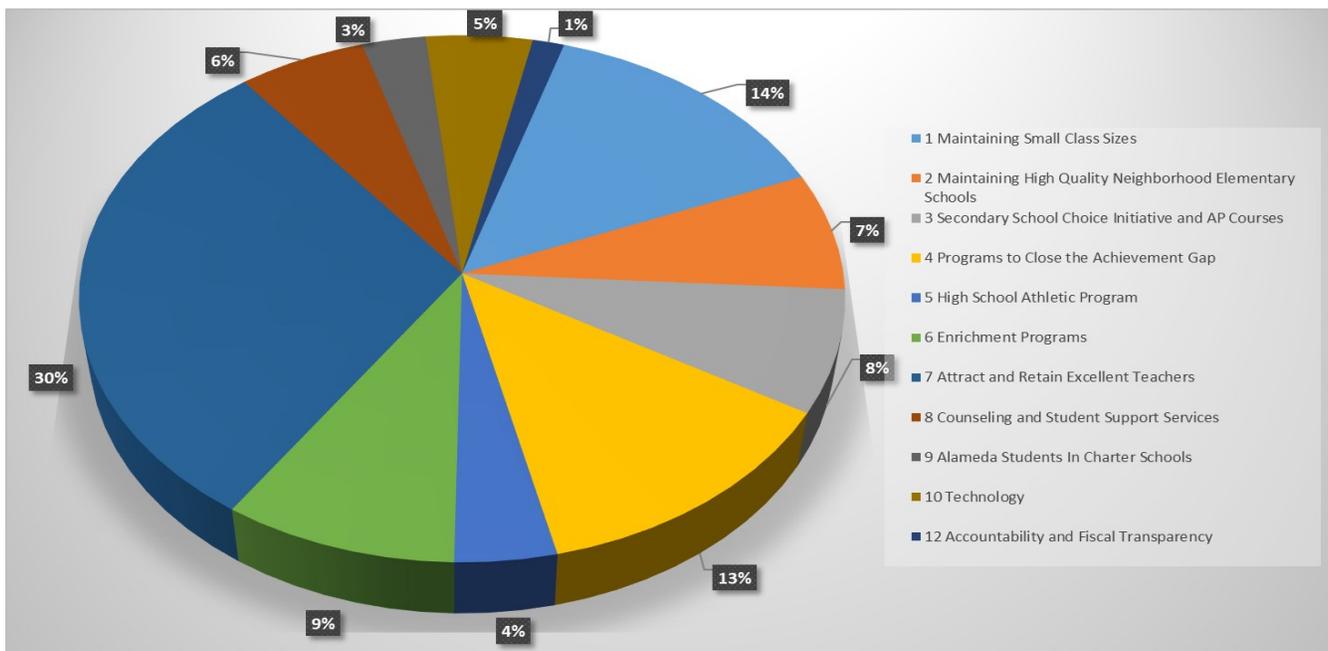
| All Elementary Schools | |
|-----------------------------|-----------|
| Music, PE, Media | \$935,171 |
| Neighborhood Schools | 906,918 |
| Small Class Sizes in K-3 | 1,759,068 |
| All K-12 Schools | |
| Attract Excellent Teachers | 3,780,000 |
| Restore 5 Days for Teachers | 1,598,520 |

| Alameda High School | |
|------------------------------|-----------|
| Counseling & Student Support | \$270,774 |
| Enrichment Programs | 27,808 |
| High School Athletics | 249,950 |
| Secondary School Choice | 250,677 |
| ASTI | |
| Secondary School Choice | 242,198 |
| Bay Farm School | |
| Counseling & Student Support | 21,103 |
| Encinal Jr. & Sr. High | |
| Counseling & Student Support | 310,774 |
| Enrichment Programs | 65,184 |
| Athletics | 245,049 |
| Secondary School Choice | 284,906 |
| Island High School | |
| Secondary School Choice | 284,906 |

| Lincoln Middle School | |
|------------------------------|--------------|
| Counseling & Student Support | 111,172 |
| Enrichment Programs | 55,167 |
| Wood Middle School | |
| Counseling & Student Support | 28,888 |
| Enrichment Programs | 55,439 |
| Charter Schools | |
| Charter School Support | 370,752 |
| Technology Department | |
| Technology Department | 618,500 |
| Teaching & Learning | |
| SIM Initiative | 16,436 |
| Business Services | |
| Accountability & Reporting | 183,931 |
| Total | |
| | \$12,588,259 |

2020-21 Measure B1 Expenditures by Category

| P.Tax Item | Description | Amount | Percentage |
|------------|--|--------|----------------|
| 1 | Maintaining Small Class Sizes | | 14.01% |
| 2 | Maintaining High Quality Neighborhood Elementary Schools | | 7.22% |
| 3 | Secondary School Choice Initiative and AP Courses | | 7.55% |
| 4 | Programs to Close the Achievement Gap | | 12.86% |
| 5 | High School Athletic Program | | 3.94% |
| 6 | Enrichment Programs | | 9.07% |
| 7 | Attract and Retain Excellent Teachers | | 30.10% |
| 8 | Counseling and Student Support Services | | 5.91% |
| 9 | Alameda Students In Charter Schools | | 2.95% |
| 10 | Technology | | 4.93% |
| 11 | Accountability and Fiscal Transparency | | 1.46% |
| | Total Expenditures | | 100.00% |



2020-21 Measure B1 Expenditures by Type

| Description | Amount | % Total Parcel Tax Expenditures |
|-----------------------------|---------------------|---------------------------------|
| Certificated Salaries | \$9,255,669 | 73.70% |
| Classified Salaries | 472,571 | 3.76% |
| Payroll-Related Benefits | 2,220,554 | 17.68% |
| Books and Supplies | 161,986 | 1.29% |
| Services and Contracts | 76,737 | .61% |
| Capital Expenditures | - | 0.00% |
| Transfer to Charter Schools | 370,752 | 2.95% |
| Total | \$12,558,259 | 100.00% |



Measure A and Measure B1 Revenues and Expenditures 2011-2021

| Description | Measure A | | | | | | | | | | | Measure B1 | | | Total |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|---------------------|--|--|-------|
| | 2011-12 (Actual) | 2012-13 (Actual) | 2013-14 (Actual) | 2014-15 (Actual) | 2015-16 (Actual) | 2016-17 (Actual) | 2017-18 (Actual) | 2018-19 (Actual) | 2019-20 (Actual) | 2020-21 (Actual) | 2020-21 (Actual) | 2020-21 (Actual) | | | |
| Beginning Balance, July 1 | \$ - | \$ 189,738 | \$ 131,450 | \$ 57,264 | \$ 164,125 | \$ 41,754 | \$ 35,325 | \$ 34,652 | | | | \$ - | | | |
| Revenue | \$ 12,037,947 | \$ 11,892,998 | \$ 11,940,000 | \$ 12,016,874 | \$ 12,010,559 | \$ 12,117,378 | \$ 12,374,281 | \$ 12,468,506 | \$ 12,499,755 | \$ 12,416,974 | \$ 12,416,974 | \$ 121,775,272 | | | |
| Possessory Interest | 23,153 | 34,416 | 25,910 | 21,455 | 151,781 | 60,525 | 118,187 | 173,381 | | 62,685 | 62,685 | \$ 671,492 | | | |
| Prior Year Revenue | - | - | 17,963 | 71,886 | 21,350 | 27,180 | 18,505 | | 96,456 | 85,041 | | \$ 338,381 | | | |
| Prior Year Accounts Receivable Write Off* | - | (45,896) | - | - | - | - | (4,332) | - | (5,996) | (6,441) | | \$ (62,665) | | | |
| Total Revenue | \$ 12,061,100 | \$ 11,881,518 | \$ 11,983,873 | \$ 12,110,215 | \$ 12,183,690 | \$ 12,205,084 | \$ 12,506,641 | \$ 12,641,887 | \$ 12,590,214 | \$ 12,558,259 | \$ 122,722,481 | | | | |
| Contribution from Unrestricted General Fund | \$ - | \$ 272,077 | \$ - | \$ - | | | | | | | | \$ 272,077 | | | |
| Total Revenue & Contribution from General Fund | \$ 12,061,100 | \$ 12,153,595 | \$ 11,983,873 | \$ 12,110,215 | \$ 12,183,690 | \$ 12,205,084 | \$ 12,506,641 | \$ 12,641,887 | \$ 12,590,214 | \$ 12,558,259 | \$ 122,994,558 | | | | |
| Total Expenditures | \$(11,871,362) | \$(12,211,883) | \$(12,058,059) | \$(12,003,354) | \$(12,306,061) | \$(12,211,513) | \$(12,507,313) | \$(12,676,539) | \$(12,590,214) | \$(12,558,259) | \$ (122,994,558) | | | | |
| Total Ending Balance, June 30 | \$ 189,738 | \$ 131,450 | \$ 57,264 | \$ 164,125 | \$ 41,754 | \$ 35,325 | \$ 34,652 | \$ (0) | \$ 0 | \$ (0) | \$ - | | | | |

Attracting and Retaining High-Quality Teachers and School Employees



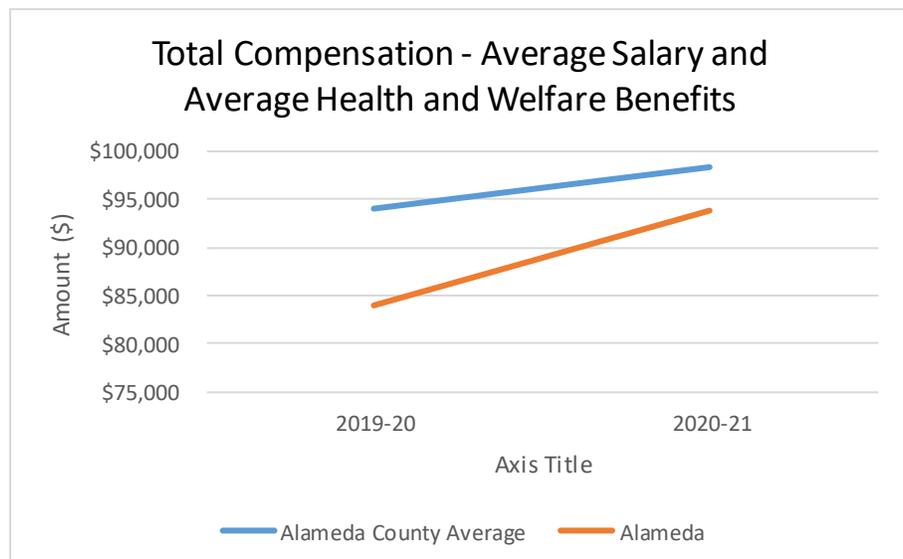
Measure A

AUSD salaries have long lagged behind those of our neighboring districts in Alameda, due to a number of factors.

In an attempt to address this gap, between 2018 and 2020, AUSD steadily increased employee salaries, often by making budget cuts. In 2018, for instance, the Board of Education approved \$3.2 million in cuts to programs for the 2018-19 school year in order to provide a 4.5% salary increase to AUSD employees. Programs reduced or eliminated that year included all-day kindergarten, English language coaches, District Office services, deferred maintenance spending, and various software licenses. (More information about those budget readjustments is available [here](#).) In 2019, the Board approved another \$3 million in budget cuts and adjustments to provide an additional 4% raise to employees.

Despite these raises, in 2019 AUSD salaries were still about 11% lower than the average of districts in Alameda County. As such, many of our employees were taking on second jobs to support themselves and their families, and less than half were able to live on the Island. In addition, AUSD was losing nearly 20% of its teachers and staff to other school districts annually — largely because neighboring districts offered higher compensation and stronger benefits.

On March 3, 2020, Alameda voters approved Measure A, a parcel tax designed to retain and attract high-quality AUSD employees. Revenue from the parcel tax is being used to bring AUSD employee salaries in line with the county average. Due to Measure A, in 2020-21 AUSD salaries were 4.7% below the county average, rather than 11%.



Measuring the Impact

During its meetings this past year, the Parcel Tax Oversight Committee discussed ways of measuring the beneficial impact of Measure A on employee salaries, attracting and retaining high-quality employees, and our educational programs as a whole. As such, moving forward, staff will provide reports on metrics such as: Provisional Internship Permits (PIPs) and Short-Term Staff Permits (STSPs), both of which are issued when fully credentialed teachers cannot be found for a vacancy. District staff will also report on the district's salary compared to the county average;



2020-21 Measure A Revenues

In June 2020, when the Board adopted its 2020-21 budget (including specific allocations for Measure A for that year), the District projected that the parcel tax would generate revenues of \$10,579,444 that fiscal year. This projection was based on tax information from Alameda County.

At the time of audited actuals (“closing of the books” for 2020-21) in November 2021, the actual Measure A revenues received for the year were \$10,687,066. As such, the amount of Measure A revenue received in 2020-21 was \$107,622 more than expected.

Note: As parcels on Alameda Point continue to be divided and sold, we expect tax revenues to continue to increase. This is because each time a large parcel is divided, the \$7999 cap is lifted and the resultant new parcels generate more revenue.

| Category | Measure A |
|---|---------------------|
| 2020-21 payments | \$10,687,066 |
| Possessory Interest on government property* | |
| Prior Year Revenue | |
| Accounts Receivable Write-Off | |
| TOTAL | \$10,687,066 |

*Possessory interest is paid by lessees of City of Alameda property.

Exemptions

A property that is the primary residence of a community member aged 65 or older or who receives Social Security Income for a disability is eligible to be exempted from the parcel tax. Exemption forms are available on [AUSD's Measure A page](#).

| Category | Number |
|------------------------------------|--------|
| Seniors | 2999 |
| Supplemental Security Income (SSI) | 4 |

**2020-2021 Measure A
Allocations and Expenditures**

| Description | Amount | % Total Parcel Tax Expenditures |
|-----------------------------|---------------------|---------------------------------|
| Certificated Salaries | \$5725,167 | 53.57% |
| Classified Salaries | 1,951,641 | 18.26% |
| Payroll-Related Benefits | 1,827,197 | 17.10% |
| Books and Supplies | - | 0.00% |
| Services and Contracts | 198,914 | 1.86% |
| Transfer to Charter Schools | 984,147 | 9.21% |
| Total | \$10,687,066 | 100.00% |

**2020-21 Measure A & Measure B1
Combined Expenditures**

| Description | Measure A | Measure B1 | Total |
|-----------------------------|---------------------|---------------------|---------------------|
| Certificated Salaries | \$5,725,167 | \$9,255,669 | \$14,980,836 |
| Classified Salaries | 1,951,641 | 472,571 | 2,424,212 |
| Payroll-related benefits | 1,827,197 | 2,220,544 | 4,074,751 |
| Books and Supplies | - | 161,986 | 161,986 |
| Services and Contracts | 198,914 | 76,737 | 275,651 |
| Capital Expenditures | - | - | |
| Transfer to Charter Schools | 984,147 | 370,752 | 1,354,899 |
| Total Expenditures | \$10,687,066 | \$12,558,259 | \$23,245,325 |