ALAMEDA UNIFIED SCHOOL DISTRICT

Excellence & Equity For All Students

2020-2021

PARCEL TAX PROGRAM

STAFF REPORT

Published by

AUSD's Business Services Department

December 14, 2021

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Excellence & Equity For All Students

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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 provide more than 20 percent of AUSD's annual revenues, and both require regular oversight and reporting. Given that crucial financial contribution, the Board voted to combine the two measures' oversight and reporting functions because it would

- 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 Committees" (October 27, 2020).

What is a Parcel Tax?

California allows school districts to raise money only one way: through what's called a parcel tax.

A "parcel" refers to property. Under state law, parcel taxes can be "flat" (meaning all property owners pay the same amount) or based on square footage or acreage.

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.

About 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.

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 employees
Sunsets	June 2025	June 2027

2020-21 Parcel Tax Program Oversight Committee Members*

- Doug Biggs
- Roxanne Clement (AEA member)
- Carrie Hahnel (chair)
- Steve Kellner
- Bob Kreitz
- Chris McCaslin
- 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." 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

AUSD's oversight committees typically meet four or five times per year. Due to the ongoing pandemic, in 2020-21, the Parcel Tax Program Oversight Committee met just three times :

- April 21, 2021
- November 17, 2021
- December __, 2021

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 three presentations about Measure B1 to the Board of Education:

October 27, 2020: *Superintendent's Recommendations for the Measure B1 Oversight Committee*

June 9, 2020: *Public Hearing of Budget Proposal 2021-22*

June 23, 2020: The Board approved those recommendations as part of *Final Budget for Fiscal Year 2020-21*

We expect this Annual Report, as well as the Oversight Committee's report, to be presented to the Board of Education in February, 2022. Both reports will then be 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:

> "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 $12,590,215 and expenditures of $12,590,215 for the Measure B1 parcel tax for the year ended June 30, 2020 are included in these audited financial statements."

The full auditor's report is available on our District Financial Information page.

Parcel Tax Structures

Under **Measure B1,** residential and commercial property owners pay $0.32 per building square foot . The tax is capped at $7,999 per parcel. Property without buildings is charged a flat tax of $299 per parcel.

Under **Measure A,** residential and commercial property owners pay $0.265 per building square foot . The tax is also capped at $7,999 per parcel.

*Possessory interest is paid by lessees of City of Alameda property, including property on Alameda Point and in the Park Street business area.

2020-21 Measure B1 Revenues

The actual amount of Measure B1 parcel tax revenue received in 2019-20 was $146,792 more than expected.

In June 2020, when the Board adopted its 2020-21 budget (including specific allocations for Measure B1 for that year), 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

***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 B1
2020-21 payments	$12,416,974
Possessory Interest on government property*	62,685
Prior Year Revenue	85,041
Accounts Receivable Write-Off	6441
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 exempted from the parcel tax.

Category	Number
Seniors	3052 **update**
Supplemental Security Income (SSI)	3

Exemption forms are available on AUSD's Measure B1 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 2019-20 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) 4 FTE	7-8%	7.66%	947,655
4	Programs to Close Achievement Gap •Restore 5 days of instruction[3]	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 __for details.
2. FTE: Full-time employee
3. These days were cut in 2010 when a prior parcel tax, Measure E , did not pass.
4. See page ___

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 Chose 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 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 allocated in Measure B1: 13-14% of parcel tax revenues
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 2019-20 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 2019-20 (continued)

3. Maintaining Advanced Placement courses, supporting secondary school choice

Amount allocated in Measure B1: 7-8% of parcel tax
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 small class sizes at ASTI ($242,198) and Island High School ($248,906).

Need high school photo here

4. Supporting programs that are specifically designed to close the achievement gap

Amount allocated in Measure B1: 13-14% of parcel tax revenue
Percentage spent in 2019-20: 13.05%

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

- SIM Initiative: $16,436
- Maintaining five days to school year: $1,598,520

In prior years, Measure A and Measure B1 funded JROTC at Encinal Jr. & Sr. High School. In 2019-20, however, JROTC was discontinued, as neither AUSD nor the military were able to find qualified staff to teach in the program. As such, the funds designated for JROTC were rolled into maintaining the five AEA days for the school year.

For the 2020-21 school year, the district also 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 SIM 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)

Need new sports here

5. Maintaining high school athletics programs

Amount allocated in Measure B1: 4% of parcel tax revenue
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 for more than 100 coaches, as well as purchasing and maintaining team uniforms and equipment at Alameda High School and Encinal High School. Without these funds, AUSD's high school athletic programs would be dramatically reduced or eliminated altogether.

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



Measure B1 Expenditures 2020-21 (continued)



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:

- $689,988 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.

7. Attracting and retaining highly qualified and excellent teachers

Amount allocated in Measure B1: 25-26% of parcel tax revenue
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 8% of AUSD teachers' salaries. Without this money, AUSD would have 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. Details are available in this resolution.

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 **$370,752** of Measure B1 revenues to support Alameda students in Alameda's charter schools, as shown below. 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%	$73,255.87
AOA- Middle School	303	28.85%	106,041
NEA	333	31.71%	116,563
AoA-Elementary	205	19.51%	71,692
	1,051		
Total		**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 2019-20: 0%

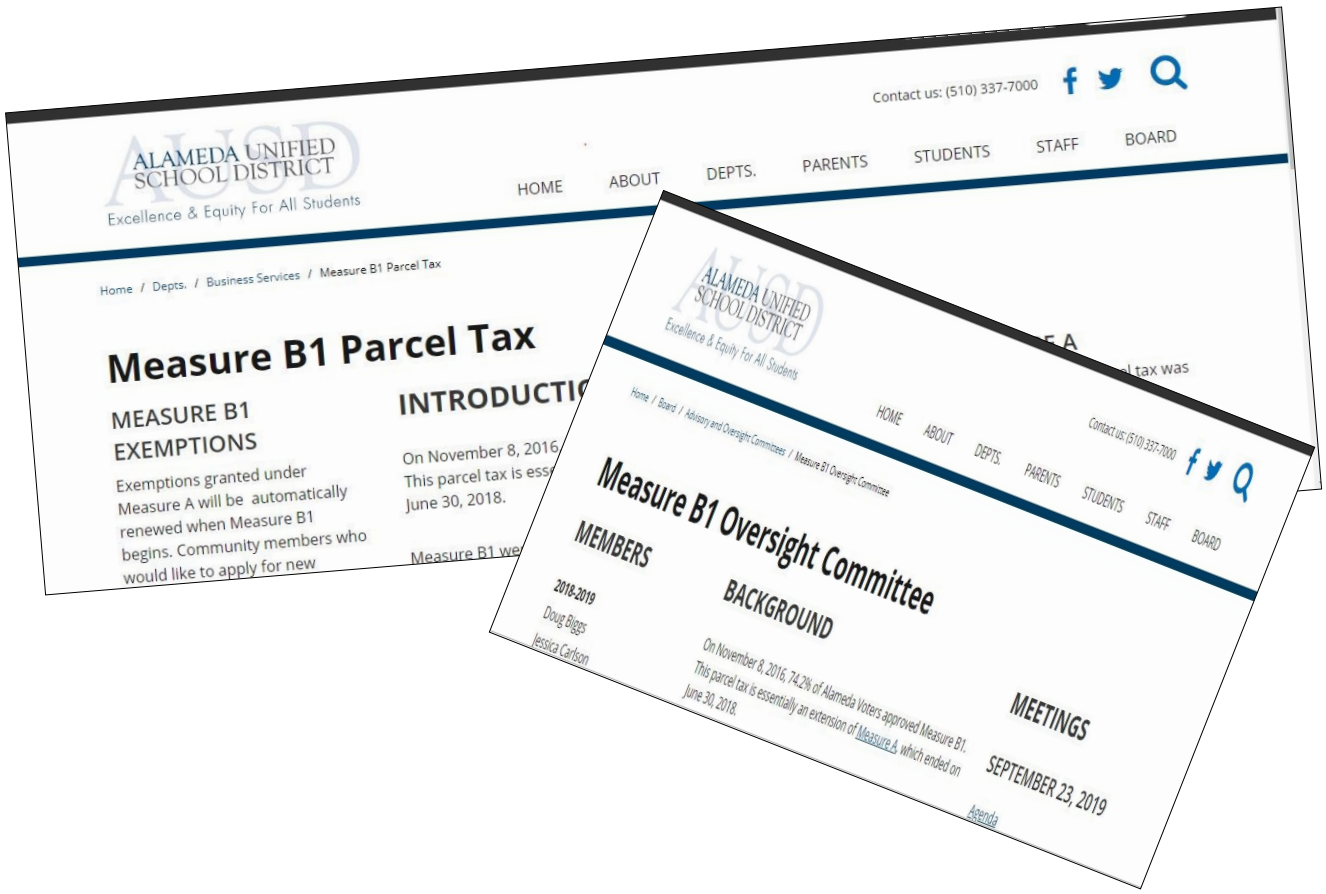
In 2015-16, the California Department of Education began funding adult education after a four-year hiatus. Because Measure A allowed for a re-allocation of funds in the event of "changed funding circumstances," the Board of Education approved distributing the $480,000 typically spent on Adult Education 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.

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 202021, 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.



2020-21 Measure B1 Expenditures by Site

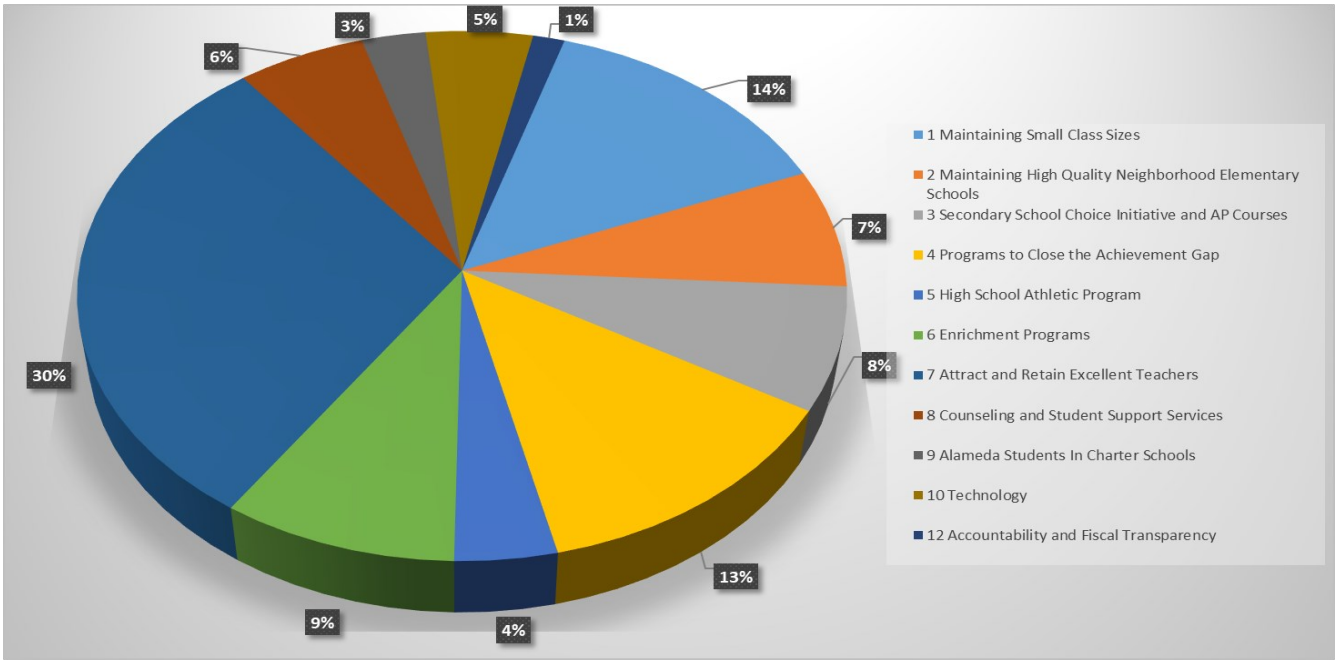
Expenditures Sorted By Site	
Site/Program	**Actual Expenditures ($)**
All Elementary Schools	
Elementary Music-PE-Media	935,171
Neighborhood Elementary Schools	906,918
Small Class Sizes in K-3	1,759,068
All K-12 Schools	
Attract Excellent Teachers	3,780,000
Restore 5 Days for Teachers	1,598,520
Alameda High	
Counseling & Student Support	270,774
Enrichment Programs	27,808
High School Athletics - Boys	111,495
High School Athletics - CO-Ed	52,348
High School Athletics - Girls	86,107
Secondary School Choice Initiative	250,677
Technology Dept.	-
ASTI	
Secondary School Choice Initiative	242,198
Bay Farm Elementary	
Counseling & Student Support	21,103

2020-21 Measure B1 Expenditures by Site, continued

Encinal Jr/Sr High	
Counseling & Student Support	310,774
Enrichment Programs	65,184
High School Athletics - Boys	103,816
High School Athletics - CO-Ed	56,133
High School Athletics - Girls	85,100
Secondary School Choice Initiative	169,875
Technology Dept.	-
Island High	
Secondary School Choice Initiative	284,906
Technology Dept.	-
Lincoln Middle	
Counseling & Student Support	111,172
Enrichment Programs	55,167
Wood Middle	
Counseling & Student Support	28,888
Enrichment Programs	55,439
Charter Schools	
Charter Schools	370,752
Technology Dept.	
Technology Dept.	618,500
Teaching & Learning	
SIM Initiative	16,436
Business Services	
Accountability & Reporting	183,931
Grand Total	12,558,259

2020-21 Measure B1 Expenditures by Category

P.Tax Item	Description	Amount	Percentage
1	Maintaining Small Class Sizes	$ 1,759,068	14.01%
2	Maintaining High Quality Neighborhood Elementary Schools	906,918	7.22%
3	Secondary School Choice Initiative and AP Courses	947,655	7.55%
4	Programs to Close the Achievement Gap	1,614,956	12.86%
5	High School Athletic Program	495,000	3.94%
6	Enrichment Programs	1,138,769	9.07%
7	Attract and Retain Excellent Teachers	3,780,000	30.10%
8	Counseling and Student Support Services	742,711	5.91%
9	Alameda Students In Charter Schools	370,752	2.95%
10	Technology	618,500	4.93%
12	Accountability and Fiscal Transparency	183,931	1.46%
	Total Expenditures	**$ 12,558,259**	**100.00%**



2020-21 Measure A Expenditures by Category

Standardized Account Code	Description	FY 2020-21 (Unaudited Actuals) Amount	Percentage of Total Parcel Tax Expenditures
1000-1999	Certificated Salaries	$ 9,255,669	73.70%
2000-2999	Classified Salaries	472,571	3.76%
3000-3999	Payroll Related Benefits	2,220,544	17.68%
4000-4999	Books and Supplies	161,986	1.29%
5000-5999	Services and Contracts	76,737	0.61%
6000-6999	Capital Expenditures	-	0.00%
7000	Transfer to Charter Schools	370,752	2.95%
	Total Expenditures	**$ 12,558,259**	**100.00%**

Measure A and Measure B1 Revenues and Expenditures

2011-2021

	Measure A							Measure B1			
Description	**2011-12** (Actual)	**2012-13** (Actual)	**2013-14** (Actual)	**2014-15** (Actual)	**2015-16** (Actual)	**2016-17** (Actual)	**2017-18** (Actuals)	**2018-19** (Actuals)	**2019-20** (Actuals)	**2020-21** (Actuals)	**Total**
Beginning Balance, July1	**$ -**	**$ 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	**$ 121,775,272**
Possessory Interest	23,153	34,416	25,910	21,455	151,781	60,525	118,187	173,381		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)**	**$ -**

This is not aesthetically pleasing at all, I realize.

Measure A Rationale

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 sicj. 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.*

Exemptions

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

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.

Category	Number
Seniors	**To come**
Supplemental Security Income (SSI)	**To come**

Exemption forms are available on AUSD's Measure A page .

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2020-2021 Measure A Allocations and Expenditures

The

Measure A Parcel Tax by Major Expenditure Objects

		FY 2020-21 (Unaudited Actuals)							
Account Code	**Description**	**Fund 01**	**Fund 11**	**Fund 12**	**Fund 13**	**Fund 40**			
		General Fund	Adult Education	Child Dev.	Cafeteria	Special Reserve Fund for Capital Outlay Projects	Total Transfer to Other Funds	Grand Total	Percentage of Total Parcel Tax Expenditures
1000-1999	Certificated Salaries	$5,621,582	$42,210	$61,375		-	$103,585	$5,725,167	53.57%
2000-2999	Classified Salaries	1,769,734	32,468	37,667	106,677	5,095	181,907	1,951,641	18.26%
3000-3999	Payroll Related Benefits	1,730,886	20,879	35,732	37,952	1,748	96,311	1,827,197	17.10%
4000-4999	Books and Supplies	-	-	-	-	-	-	-	0.00%
5000-5999	Services and Contracts	198,914	-	-	-	-	-	198,914	1.86%
6000-6999	Capital Expenditures	-	-	-	-	-	-	-	0.00%
7000	Transfer to Charter Schools	984,147	-	-	-	-	-	984,147	9.21%
	Total Expenditures	**$10,305,263**	**$95,557**	**$134,774**	**$ 144,629**	**$6,843**	**$381,803**	**$10,687,066**	**100.00%**

2020-21 Measure A & Measure B1 Combined

Standardized Account Code	**Description**	**Measure A**	**Measure B1**
1000-1999	Certificated Salaries	$ 5,725,167	$ 9,255,669
2000-2999	Classified Salaries	1,951,641	472,571
3000-3999	Payroll Related Benefits	1,827,197	2,220,544
4000-4999	Books and Supplies	-	161,986
5000-5999	Services and Contracts	198,914	76,737
6000-6999	Capital Expenditures	-	-
7000	Transfer to Charter Schools	984,147	370,752
	Total Expenditures	**$ 10,687,066**	**$ 12,558,259**