

2020 -21 Parcel Tax Program

November 17, 2021

Background: AUSD Parcel Tax Program

Measure B1

Approved November, 2016

Took effect July 1, 2018

Tax structure \$32/square foot

Cap \$7999

Revenue \$12 million/year

Purpose 1 programs

Expires June, 2023

Measure A

Approved March, 2020

Took effect July 1, 2020

Tax structure \$265/square foot

Cap \$7999

Revenue \$10 million/year

Purpose Employee salaries

Expires June 2027

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

Unaudited Actuals

- Also called “Closing of the Books”
- Submitted to ACOE September 15
- Audit occurs in November
- Covers July 1 - June 30

Measure B1: 2020-21 Summary

Description	Budget Adoption	1st Interim	2nd Interim	Unaudited Actuals
	Budget (July 2020)	Budget (Oct 2020)	Budget (Jan 2021)	Actual Revenue & Expenditures (Sep 2021)
Beginning Balance, 7-1-20	\$ -		\$ -	\$ -
Revenue	\$ 12,411,467	\$ 12,408,616	\$ 12,555,560	\$ 12,416,974
Possessory Interest	-	-	-	62,685
Contribution from Unrestricted General Fund	-			
Prior Year Revenue	-	2,851	2,851	85,041
Accounts Receivable Write Off	-			(6,441)
Total Available for Expenditures	\$ 12,411,467	\$ 12,411,467	\$ 12,558,411	\$ 12,558,259
Total Expenditures	\$ (12,411,467)	\$ (12,411,467)	\$ (12,558,411)	\$ (12,558,259)
Total Budgeted Ending Balance, 6-30-21	\$ -	\$ -	\$ -	\$ -

Measure B1: 202021 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%

Measure B1: 2020~~2021~~ Expenditures by Object

Parcel Tax by Major Expenditure Objects			
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: 2020-2021 Summary

Description	Budget Adoption	1st Interim	2nd Interim	Unaudited Actuals
	Budget (July 2020)	Budget (Oct 2020)	Budget (Jan 2021)	Actual Revenue & Expenditures (Sep 2021)
Beginning Balance, 7-1-20	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 10,579,444	\$ 10,579,444	\$ 10,579,444	\$ 10,687,066
Possessory Interest	-	-	-	-
Contribution from Unrestricted General Fund	-	-	-	-
Prior Year Revenue	-	-	-	-
Accounts Receivable Write Off	-	-	-	-
Total Available for Expenditures	\$ 10,579,444	\$ 10,579,444	\$ 10,579,444	\$ 10,687,066
Total Expenditures	\$ (10,579,444)	\$ (10,579,444)	\$ (10,579,444)	\$ (10,687,066)
Total Budgeted Ending Balance, 6-30-21	\$ -	\$ -	\$ -	\$ (0)

Measure A: 2020-2021 Expenditures by Category

Standardized Account Code	Description	FY 2020-21 (Unaudited Actuals)							Grand Total	Percentage of Total Parcel Tax Expenditures
		Fund 01	Fund 11	Fund 12	Fund 13	Fund 40	Special Reserve Fund for Capital Outlay Projects	Total Transfer to Other Funds		
		General Fund	Adult Education	Child Development	Cafeteria					
		\$	\$	\$	\$	\$	\$	\$	\$	
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%	

Measure A & Measure B1 Combined

Parcel Tax by Parcel tax by Major Expenditure Objects			
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