

AUSD Parcel Tax Program 2021-22 Unaudited Actuals Report

September 19, 2022

Background: AUSD Parcel Tax Measures

AUSD's Parcel Taxes

Measure B1

Approved	November, 2016
Took effect	July 1, 2018
Tax structure	0.32/square foot
Cap	\$7,999
Revenue	\$12 million/year
Purpose	11 programs
Expires	June, 2025

Measure A

Approved	March, 2020
Took effect	July 1, 2020
Tax structure	0.265/square foot
Cap	\$7,999
Revenue	\$10 million/year
Purpose	Attract and retain high-quality teachers and staff
Expires	June, 2027

Taken together, the revenues from Measure B1 and A comprise 16-20% of AUSD's budget.

Combined 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.

Cycle of Oversight

Fall (review prior year)*

- Review Unaudited Actuals
- Draft Staff Annual Report
- Draft Parcel Tax Oversight Committee Report
- Finalize both
- Present to Board in late winter

***2021-22**

Spring (review current year)**

- Second interim reports

****2022-23**

2021-22 Measure B1 Unaudited Actuals

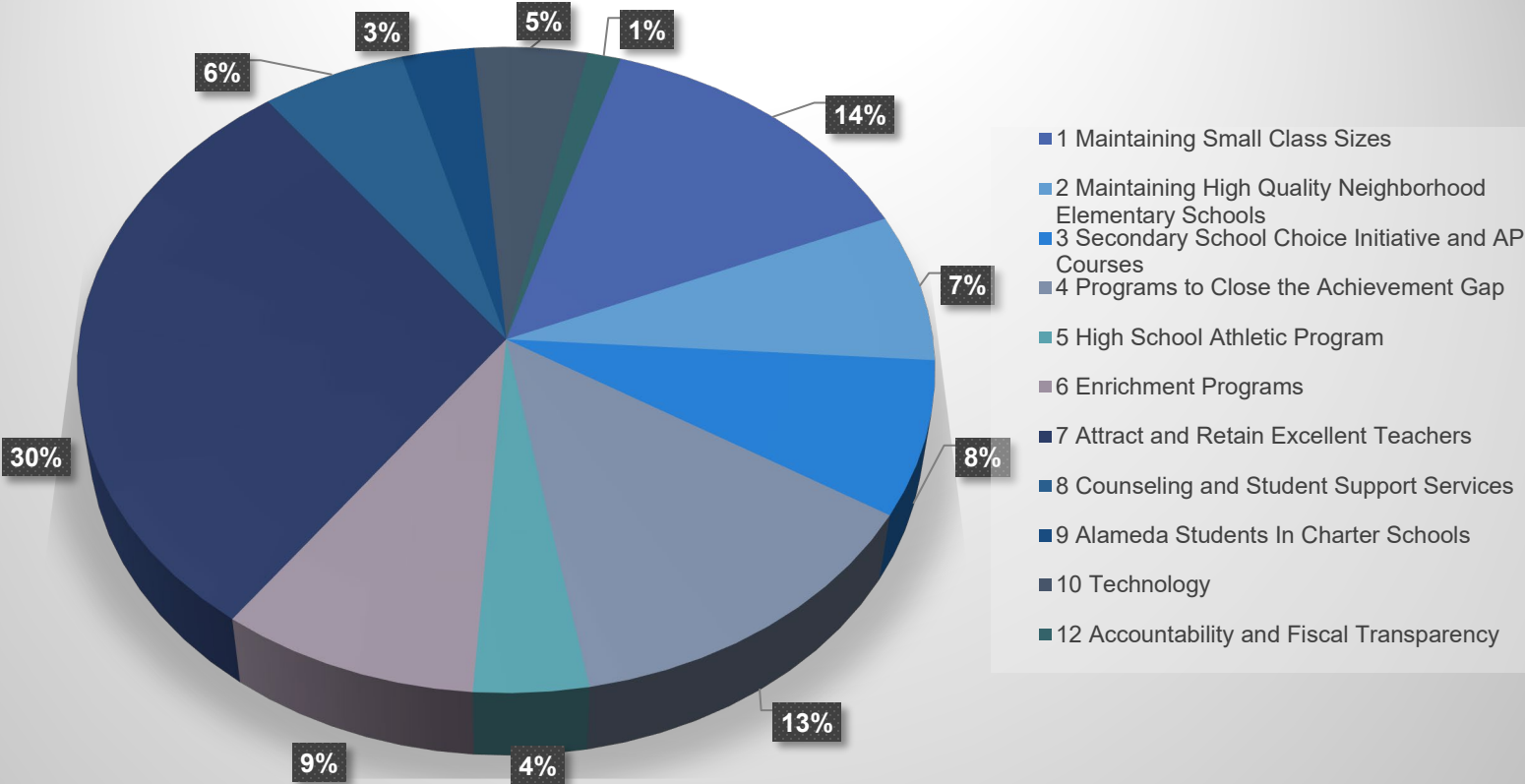
Measure B1: 2021-2022 Revenue Summary

Revenue Category	Amount
2021-22 payments	\$12,589,419
Possessory Interest on Government Property	197,168
Prior Year Revenue	11,124
Accounts Receivable Write-Off	----
TOTAL	\$12,797,711

Measure B1: 2021-2022 Expenditures by Programs

	Categories	Original Allocation	Adjusted Allocation	Amount spent	Expenditure %
1	Maintaining Small Class Sizes	13-14%	14-15%	7-8%	14.04%
2	Maintaining High-Quality Neighborhood Elementary Schools	7-8%	7-8%	946,729	7.50%
3	Secondary School Choice Initiative and AP Courses	7-8%	7-8%	983,255	7.79%
4	Programs to Close the Achievement Gap	13-14%	13-14%	1,714,961	13.59%
5	High School Athletic Programs	4%	4%	504,922	4.00%
6	Enrichment Programs	9-10%	9-10%	1,140,872	9.04%
7	Attract and Retain Excellent Teachers	25-26%	30-31%	3,786,917	30.00%
8	Counseling and Student Support Services	6%	6%	757,822	6.00%
9	Alameda Students in Charter Schools	3-4%	3-4%	384,000	3.04%
10	Technology	5%	5%	594,583	4.71%
11	Adult Education	4%	0%	0	0%
	Accountability and Fiscal Transparency	1.5-2%	1.5-2%	174,653	1.46%
	Total Expenditures			\$12,761,141	99.71%

Measure B1: 2021-2022 Expenditures by Programs



Measure B1: 2021-2022 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	\$9,365,460	73.70%
Classified Salaries	443,600	3.76%
Payroll-Related Benefits	2,343,372	17.68%
Books and Supplies	143,531	1.29%
Services and Contracts	81,178	0.61%
Capital Expenditures	-	0.00%
Transfer to Charter Schools	384,000	2.95%
Total	\$12,761,141	100.00%

2021-22 Measure A Unaudited Actuals

Measure A: 2021-2022 Revenue Summary

Categories	Amount
2021-22 payments	\$10,668,975
Possessory Interest on Government Property	168,696
Prior Year Revenue	2,985
Accounts Receivable Write-Off	---
TOTAL	\$10,840,656

Measure A: 2021-2022 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	\$5,609,825	51.57%
Classified Salaries	2,016,500	18.60%
Payroll-Related Benefits	2,025,680	18.69%
Books and Supplies	-	0.00%
Services and Contracts	196,058	1.81%
Capital Expenditures		0.00%
Transfer to Charter Schools	992,593	9.16%
Total	10,840,656	100.00%

Combined Parcel Tax Program

2021-22 Measure A & Measure B1 Combined

Description	Measure A	Measure B1	Total
Certificated Salaries	\$5,609,825	\$9,365,460	\$14,975,285
Classified Salaries	2,016,500	443,600	2,460,100
Payroll-related benefits	2,025,680	2,343,372	4,369,052
Books and Supplies	-	143,531	143,531
Services and Contracts	196,058	81,178	277,236
Capital Expenditures	-	-	
Transfer to Charter Schools	992,593	384,000	1,376,593
Total Expenditures	\$10,840,656	\$12,761,141	\$23,601,797

Next Steps

- Review Unaudited Actuals
- Draft Staff Annual Report
- Draft PTOC Report
- Finalize both
- Present to Board