

# **2021-2022**

# **PARCEL TAX PROGRAM**

# **STAFF REPORT**

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## SUPERINTENDENT'S INTRODUCTION: **DRAFT**

AUSD continues to benefit from two parcel taxes that the Alameda community approved and that provide crucial funding to our school district:

- **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, these two taxes contribute more than \$23,000,000 to AUSD's annual budget, which is more than 20 percent of AUSD's annual revenues.



This Staff Report summarizes Measure A and Measure B1 revenues and expenditures for the **2021-22** school (and fiscal) year. The Parcel Tax Program Oversight Committee's Annual Report is available [here](#).

I am deeply grateful to the Alameda community for their support of our students, our staff, and our educational programs. At a time of ever-changing educational priorities and budgetary allocations on the state level, having a stable source of funding at the local level allows us to plan and build stronger programs and attract and retain the kind of high-quality employees our students need.

Sincerely,

Pasquale Scuderi  
Superintendent

## What is a Parcel Tax?

California public schools receive the bulk of their revenue through the state government. The state allows school districts to raise additional money for educational programs only one way: through what are called “parcel taxes.” (To raise funds for facilities, districts can also put construction bonds on election ballots.)

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. These parcel taxes need a two-thirds (66.67%) supermajority vote to pass.

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

## 2021-22 Parcel Tax Program Oversight Committee Members\*

- Doug Biggs
- Joyce Boyd
- Roxanne Clement  
(AEA member)
- Carrie Hahnel (chair)
- Steve Kellner
- Bob Kreitz
- Mark Ouimet
- Sean Noonan
- Adam Schlosser
- Steven Smith

\*The 2021-22 Parcel Tax Program Oversight Committee began meeting in March, 2022.

## 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." In October, 2020, AUDS's Board of Education voted to ombine oversight and reporting of the two parcel taxes to facilitate unified oversight of and reporting on AUDS's parcel tax program. T

During the 2021-22 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 parcel tax program as a whole. The resulting changes are reflected in AUDS's [Board Policy 3471.01](#).

Following the Board's vote, the Measure B1 Oversight Committee voted on November 18, 2020 to become the AUDS Parcel Tax Program Oversight Committee, beginning with the 2020-21 oversight year.

In addition to discussing the details of each program, the 2021-22 Parcel Tax Program Oversight Committee discussed establishing metrics for measuring the effectiveness of the current parcel tax expenditures.

The current members of the Parcel Tax Oversight Committee provide experience in accounting, public school finance and administration, government, organizational development, policy and regulations, and non-profit management. We are grateful to the committee's expertise, respectfulness, suggestions, and willingness to serve our district community.

Update this  
photo

Left to right: caption

## 2021-22 Oversight Committee Meetings

In 2021-22, the Parcel Tax Oversight Committee met four times:

- March 24, 2022
- September 19, 2022
- November 29, 2022
- XXXX

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](#).



Needs updating

## 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 2021-22 school year, staff gave the following four presentations about Measure B1 and Measure A to the Board of Education:

**June 8, 2021:** [“Public Hearing of Budget Proposal 2021-22”](#)

**June 23, 2021:** The Board approved those recommendations as part of [“Final Budget for Fiscal Year 2021-22”](#)

**April 26, 2022:** [“Parcel Tax Program Annual Reports for 2020-21”](#)

**May 17, 2022:** [“Superintendent’s Recommendations for the Measure B1 Oversight Committee”](#)

This Annual Report, as well as the Oversight Committee’s report, will be presented to the Board of Education in January, 2022. Both reports will 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:

*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 After 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. Because of Measure B1, AUSD was able to avoid laying off any employees during the pandemic.

In 2021-22, AUSD's employees who had been re-assigned returned to their former roles.



## 2021-22 Measure B1 Revenues

In June 2021, when the Board adopted its 2021-22 budget, the District projected that Measure B1 would generate revenues of \$12,569,809 that fiscal year. This projection was based on tax information from Alameda County.

At the time of audited actuals (“closing of the books”) for 2021-22 in November 2022, the actual Measure B1 revenues received for the year were \$12,797,711 — \$227,902 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 being built on the island will also be contributing to the Measure B1 revenues.

Revenue Category	Measure B1
2021-22 payments	\$12,589,419
Possessory Interest on government property*	197,168
Prior Year Revenue	11,124
Accounts Receivable Write-Off	-
<b>TOTAL</b>	<b>\$12,797,711</b>

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

### 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	3,029
Supplemental Security Income (SSI)	2
SSDI	2

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



## 2021-2022 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 2021-22, are shown below.

Item #	Expenditure Category	Percent Originally Allocated (Measure B1)	Percent Spent (2021-22)	Amount Spent (2021-22)
1	Small Class Sizes K-3 •Maintaining 25:1 K-3 class size	13-14%	14.04% <sup>1</sup>	\$1,772,426
2	Neighborhood Elementary Schools	7-8%	7.79% <sup>1</sup>	946,729
3	Secondary School Choice Initiative and AP Courses •EHS 8 AP Sections •AHS 9 AP Sections •ASTI (maintaining small class sizes) 2 FTE <sup>2</sup> •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 <sup>3</sup> •SIM Initiative	15-16%	13.59%	1,714,916
5	High School Athletic Programs •Coach stipends •Athletic supplies •Outside services	4%	4%	504,922
6	Enrichment Programs •Elementary schools - music, PE, and libraries •Middle schools - 4 Fine Art sections •High schools - 10 Fine Art sections	9-10%	9.04%	1,140,872
7	Attract and retain excellent teachers •Maintenance of current AEA salary schedule	25-26%	30.00% <sup>1</sup>	3,786,917
8	Counseling and student support services •Counselors: 6 FTE •College Career Techs: .8 FTE	6%	6%	752,822
9	Alameda Charter Students	3-4%	3%	384,000
10	Technology •Equipment •3.5 FTE	5%	4.71%	594,583
11	Adult Education	4%	0% <sup>4</sup>	0
	<b>Subtotal (Measure B1)</b>			
	Accountability and Transparency	1.5-2%	%	174,653
	<b>Total 2020-21 parcel tax expenditures</b>			<b>\$12,586,488</b>

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 2021-22

**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: 14.04%

In 2021-22, the District spent **1,772,426** 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.

### Resources



## 2. Maintaining high-quality neighborhood elementary schools



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

Percentage spent in 2020-21: 7.50%

Measure A funds in this category were dedicated to supporting principals, office managers, health care clerks, and custodians at AUSD elementary sites. In 2021-22 the District spent **\$946,729** to support principals, office managers, health care clerks, and custodians at these schools.

Neighborhood schools confer a number of benefits, including building community and enabling walking and biking to school, which in turn helps reduce traffic and pollution, supports student independence, and improves student health.



## Measure B1 Expenditures 2021-22 (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: 7.79%

In 2021-22, the District spent **\$983,255** on this category. The money funded 9 AP sections at Alameda High (\$209,085) and 8 AP sections at Encinal High School (\$172,361), as well as smaller class sizes at ASTI (\$261,482) and Island High School (\$340,327) to support the programs at



### 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 2021-22: 13.59%

In 2021-22, the District used this category on:

- Maintaining five extra days in the school year: \$1,714,961

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 2021-22, 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.**\*\* need update

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. In 2021-22, the district removed expenditures for the Strategic Instruction Model — a program that specifically focuses on lower-achieving students — because\_\_\_\_\_.

## Measure B1 Expenditures 2021-22 (continued)



### 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: 9.04%

In 2021-22, the District used **\$1,140,872** in Measure B1 funds to support:

- One-third of the salaries of elementary music and PE teachers, as well as teacher/librarians: \$916,966
- High school fine arts sections: \$101,028
- Middle school fine arts sections: \$122,878

### 5. Maintaining high school athletics programs

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

Percentage spent in 2020-21: 4%

Sports were re-instituted in 2021-22, after being suspended in 2020-21.

In 2021-22, the District spent **\$504,922** 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.



## Measure B1 Expenditures 2021-22 (continued)



Lincoln Middle School Veronica Rylander (right) receives a Teacher of the Year award from Alameda County Superintendent of Schools LK Monroe.

### 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 2021-22: 30%

In 2021-22, the District spent **\$3,786,917** in Measure B1 funds for maintenance of the current salary for Alameda Education Association members. This is the equivalent of      % 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

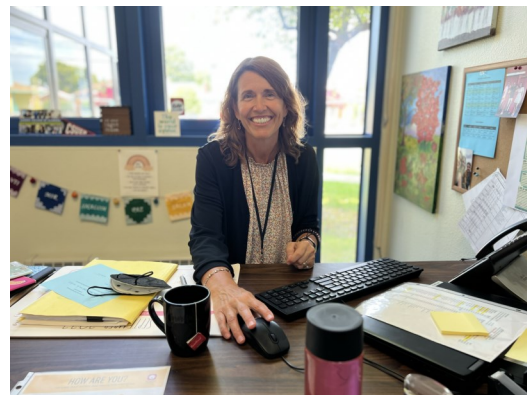
Percentage spent in 2021-22: 6%

In 2021-22, the District spent \$757,822 on:

- \$702,152 for 6 counselors
- \$55,670 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



Encinal College & Career Specialist Lee Kaplan has counseled thousands of students during her time at Encinal Jr. & Sr. High School.

## Measure B1 Expenditures 2021-22 (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 2021-22: 3.04%

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 2021-22, the District provided **\$384,000** 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	196.43	22.26%	85,485.65
NEA	286.56	32.48%	124,709.91
AoA-Elementary	187.53	21.25%	81,612.41
AoA- Middle School	211.84	24.01%	92,192.03
<b>Total</b>		<b>100%</b>	<b>384,000</b>



## Measure B1 Expenditures 2021-22 (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: 4.71%

In 2021-22, the District spent \$369,873 for 3.5 staff positions and \$224,709 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: \$594,583**



### 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 2021–22 (continued)

### Accountability and Transparency

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

Percentage spent in 2020-21: 1.4%

In 2021-22, the District spent **\$174,653** 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.



## 2021-22 Measure B1 Expenditures by Site

All Elementary Schools	
Elementary Music-PE-Media	\$916,966
Neighborhood Elementary Schools	946,729
Small Class Sizes in K-3	1,772,426
All K-12 Schools	
Attract Excellent Teachers	3,786,917
Restore 5 Days for Teachers	1,714,961
Charter Schools	
All Charter Schools	384,000
AUSD Departments	
Technology Department	594,583
Business Services (Accountability & Reporting)	174,653



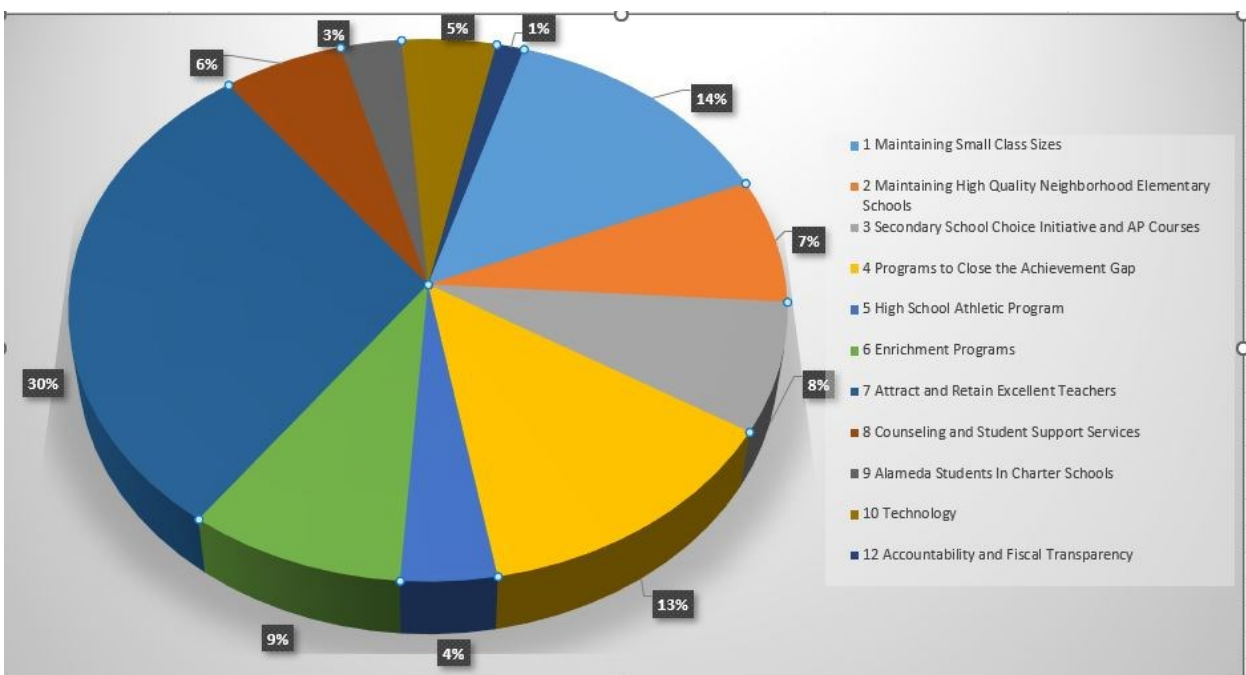
## **2021-22 Measure B1 Expenditures by Site**

### **Secondary Schools**

<b>Alameda High</b>		
Counseling & Student Support		279,653
Enrichment Programs		54,969
High School Athletics - Boys		94,748
High School Athletics - CO-Ed		52,348
High School Athletics - Girls		99,842
Secondary School Choice		209,085
<b>ASTI</b>		
Secondary School Choice		261,481
<b>Bay Farm 6-8 Program</b>		
Counseling & Student Support		23,173
<b>Encinal Jr/Sr High</b>		
Counseling & Student Support		264,907
Enrichment Programs		67,909
High School Athletics - Boys		103,816
High School Athletics - CO-Ed		56,133
High School Athletics - Girls		74,900
Secondary School Choice		172,360
<b>Island High</b>		
Secondary School Choice		340,327
<b>Lincoln Middle</b>		
Counseling & Student Support		107,663
Enrichment Programs		56,457
<b>Wood Middle</b>		
Counseling & Student Support		82,427
Enrichment Programs		44,571
<b>Total</b>		<b>\$12,761,141</b>

## 2021-22 Measure B1 Expenditures by Category

P.Tax Item	Description	Amount	Percentage
1	Maintaining Small Class Sizes	\$1,772,426	14.29%
2	Maintaining High Quality Neighborhood Elementary Schools	946,729	7.63%
3	Secondary School Choice Initiative and AP Courses	983,255	7.92%
4	Programs to Close the Achievement Gap	1,714,961	13.82%
5	High School Athletic Program	504,922	4.07%
6	Enrichment Programs	1,140,872	9.20%
7	Attract and Retain Excellent Teachers	3,786,918	30.52%
8	Counseling and Student Support Services	370,752	2.99%
9	Alameda Students In Charter Schools	380,000	3.09%
10	Technology	618,500	4.98%
11	Accountability and Fiscal Transparency	183,931	1.48%
	<b>Total Expenditures</b>	<b>\$12,558,259</b>	<b>100.00%</b>



## 2021-22 Measure B1 Expenditures by Type

Description	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	.61%
Capital Expenditures	-	0.00%
Transfer to Charter Schools	384,000	2.95%
<b>Total</b>	<b>\$12,761,141</b>	<b>100.00%</b>





## Attracting and Retaining High-Quality Employees



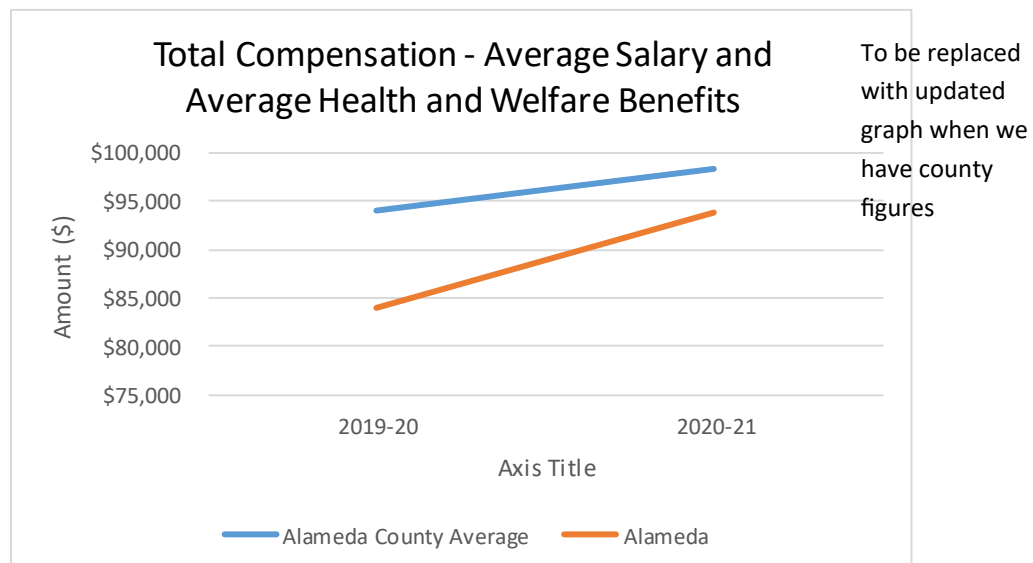
## Measure A

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 full-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%.



Something else  
here?

## 2021-22 Measure A Revenues

In June 2021, when the Board adopted its 2021-22 budget (including specific allocations for Measure A for that year), the District projected that the parcel tax would generate revenues of \$10,648,363 that fiscal year. This projection was based on tax information from Alameda County.

At the time of audited actuals (“closing of the books” for 2021-22) in November 2022, the actual Measure A revenues received for the year were \$10,668,975. As such, the amount of Measure A revenue received in 2021-22 was 20,612 more than expected.

**Note:** *As with Measure B1, we expect that as parcels on Alameda Point continue to be divided and sold, tax revenues will continue to increase.*

Category	Measure A
2021-22 payments	\$10,687,066
Possessory Interest on government property*	168,696
Prior Year Revenue	2,985
<b>TOTAL</b>	<b>\$10,687,066</b>

### 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	3021
Supplemental Security Income (SSI)	2
SSDI	2

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

## Measure A Lawsuit

(to be completed  
in consultation  
with attorneys)

## Measuring the Impact

The 2020-21 Parcel Tax Oversight asked staff to provide metrics showing the benefits of increasing AUSD salaries. Staff analyzed patterns of Provisional Internship Permits (PIPs) Short-Term Staff Permits (STSPs), General Education Limited Assignment Permits (GELAPs), and Special Education Limited Assignment Permit (SELAPs) — all of which are issued when fully credentialed teachers cannot be found for a vacancy. The hypothesis is that higher salaries will attract and retain employees, which means AUSD would need to hire fewer educators on emergency credentials.

The situation is likely to be somewhat muddled by a nation-wide shortage of teachers, and an especially acute shortage of special education teachers. The following table, however, establishes base line metrics for tracking

Year	# of emergency credentials granted
2020-21	15 (8 for SPED)
2021-22	16 (8 for SPED)

Further discussion with committee needed here

## 2021-2022 Measure A Allocations and Expenditures

Description	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	\$5,526,385	51.75%
Classified Salaries	1,811,108	18.60%
Payroll-Related Benefits	1,932,708	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%
<b>Total</b>	<b>10,458,853</b>	<b>100.00%</b>



## 2021-22 Measure A & Measure B1 Combined Expenditures

Description	Measure A	Measure B1	Total
Certificated Salaries	\$5,526,385	\$9,365,460	\$14,75,285
Classified Salaries	1,811,108	443,600	2,460,100
Payroll-related benefits	1,932,708	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
<b>Total Expenditures</b>	<b>10,458,853</b>	<b>\$12,761,141</b>	<b>\$23,601,797</b>





## **Measure A and Measure B1 Revenues and Expenditures 2011-2022**