

AUSD Parcel Tax Program 2022-23 Unaudited Actuals Report

September 5, 2023

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 about 14% of AUSD's budget.

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

***2022-23**

Spring (review current year)**

- Second interim reports

****2023-24**

2022-23 Measure B1 Unaudited Actuals

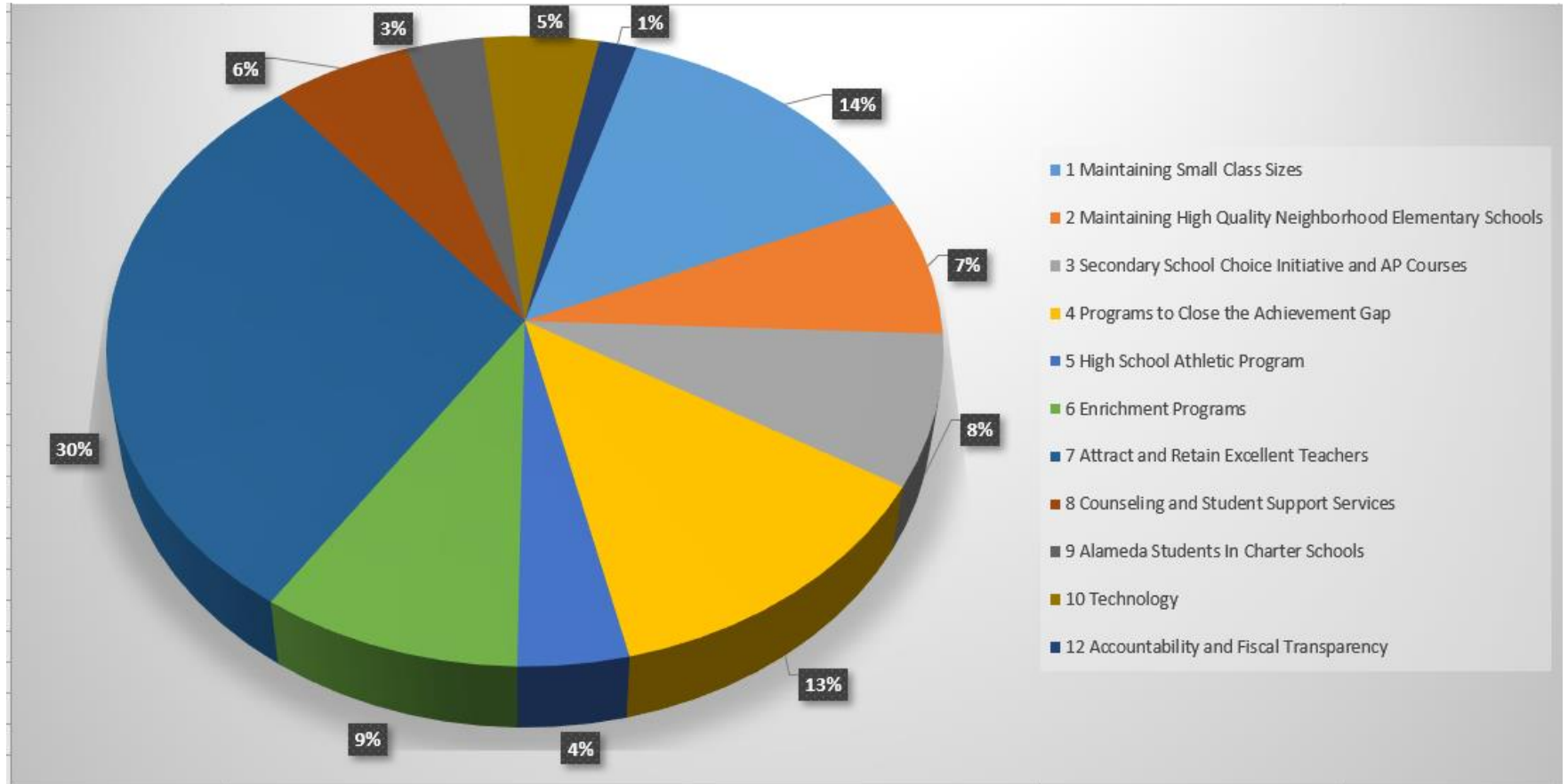
Measure B1: 2022-2023 Revenue Summary

Revenue Category	Amount
Beginning Balance	\$36,750
2022-23 payments	12,737,627.32
Possessory Interest on Government Property	162,170.52
Prior Year Revenue	22,960.24
Accounts Receivable Write-Off	----
TOTAL	\$12,959,828

Measure B1: 2022-23 Expenditures by Programs

	Categories	Original Allocation	Adjusted Allocation	Amount spent	Expenditure %
1	Maintaining Small Class Sizes	13-14%	14-15%	1,798,000	14.10%
2	Maintaining High-Quality Neighborhood Elementary Schools	7-8%	7-8%	915,000	7.17%
3	Secondary School Choice Initiative and AP Courses	7-8%	7-8%	1,008,027	7.90%
4	Programs to Close the Achievement Gap	13-14%	13-14%	1,672,000	13.11%
5	High School Athletic Programs	4%	4%	508,726	3.99%
6	Enrichment Programs	9-10%	9-10%	1,194,272	9.36%
7	Attract and Retain Excellent Teachers	25-26%	30-31%	3,836,825	30.08%
8	Counseling and Student Support Services	6%	6%	763,090	5.98%
9	Alameda Students in Charter Schools	3-4%	3-4%	422,881	3.32%
10	Technology	5%	5%	635,908	5.00%
11	Adult Education	4%	0%	0	0%
	Accountability and Fiscal Transparency	1.5-2%	1.5-2%	204,599	
	Total Expenditures			\$12,959,328	

Measure B1: 2022-23 Expenditures by Programs



Measure B1: 2022-23 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	\$9,246,812	71.35%
Classified Salaries	457,662	3.53%
Payroll-Related Benefits	2,564,516	19.79%
Books and Supplies	201,247	1.55%
Services and Contracts	66,210	0.51%
Capital Expenditures	-	0.00%
Transfer to Charter Schools	422,881	3.26%
Total	\$12,959,328	100.00%

2022-23 Measure A Unaudited Actuals

Measure A: 2022-23 Revenue Summary

Categories	Amount
2022-23 payments	10,810,588
Possessory Interest on Government Property	151,191
Prior Year Revenue	20,687
Accounts Receivable Write-Off	---
TOTAL	\$10,982,465

Measure A: 2022-2023 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	\$5,541,694	50.46%
Classified Salaries	2,030,149	18.49%
Payroll-Related Benefits	2,211,297	20.13%
Books and Supplies	-	0.00%
Services and Contracts	200,168	1.82%
Capital Expenditures		0.00%
Transfer to Charter Schools	999,157	9.10%
Total	10,982,465	100.00%

Combined Parcel Tax Program

2022 -23 Measure A & Measure B1 Combined

Description	Measure A	Measure B1	Total
Certificated Salaries	\$5,541,694	\$9,246,812	\$14,788,506
Classified Salaries	2,030,149	457,662	2,460,100
Payroll-related benefits	2,211,297	2,564,516	4,775,813
Books and Supplies	-	201,247	201,247
Services and Contracts	200,168	66,210	266,378
Capital Expenditures	-	-	-
Transfer to Charter Schools	999,157	422,881	1,422,038
Total Expenditures	\$10,982,465	\$12,959,328	\$23,941,793

Next Steps

Review Unaudited Actuals

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Draft Staff Annual Report

Draft PTOC Report

Finalize both

Present to Board