2022-23 Parcel Tax Oversight Committee Report

Currently AUSD students and staff benefit from two parcel taxes: Measure B1, which was passed in 2016; and Measure A, which voters approved in 2020.

Pursuant to the terms of both measures, an Oversight Committee is required to review the District's compliance with the terms of the measures. In October 2020, AUSD's Board of Education approved a policy that allows for one unified committee to oversee revenues, expenditures, and administration of both parcel taxes.

This is the third report of that combined committee. It is a companion piece to the 2022-23 Staff Annual Parcel Tax Program Report, which summarizes the revenues and expenditures of both Measure A and Measure B1 in the 2022-23 schoolyear.

The Oversight Committee met four times to review and ensure that parcel tax revenues and expenditures were consistent and complied with the measures' language. Agendas and minutes of those meetings can be found on AUSD's Parcel Tax Oversight Committee web page.

The work of the 2022-23 Committee included:

- Reviewing Measure B1 revenues and expenditures throughout the school year
- Reviewing Measure A revenues and expenditures throughout the school year
- Asking for additional data on how Measure B1 revenues are being spent across and within each category, including for the "Closing the Achievement Gap" category
- Asking for additional data on how Measure A is helping to attract and retain employees and requesting that staff develop indicators that can be used to track the parcel tax's effect over time
- Development of the annual staff and committee reports
- Broad discussion of the AUSD budget and how it is impacted by state and federal revenues
- Discussions of the Measure A lawsuit, which was resolved in 2023, and the renewal parcel tax measure that will be on the March 5, 2024 ballot. This renewal measure will combine and extend the two parcel tax measures.

The Parcel Tax Oversight Committee is not responsible for auditing the financial statements of AUSD. As per Board Policy 3221, an audit is performed by an independent, professional accounting firm annually. A sample of that 2022-23 audit is included in the Staff Annual Report. The Committee is also not responsible for making decisions on parcel tax expenditures, although it reviews and discusses those expenditures in some detail at its meetings.

The Committee concludes that the attached staff report properly represents AUSD's expenditures of parcel tax revenues for the 2022-23 fiscal year and that AUSD has complied with the funding priorities established by the voting citizens of Alameda and as approved by the Board of Education.

AUSD's parcel tax program does not solve all the issues caused by deficient state funding for public education. As members of this Oversight Committee, however, we would like to emphasize the crucial role parcel taxes play in our school district, especially in the context of the state's continually deficient and volatile funding.

As community members who are now very familiar with AUSD's parcel tax program, we recognize the detrimental impact the loss of these funds would have on the district, the quality of its schools, and the larger community.

We are grateful to Alameda voters for continuing to support education in Alameda by approving these taxes. We recognize that we're fortunate to have these additional revenues and the many programs our parcel taxes support, such as enrichment, athletics, technology, small class sizes, neighborhood schools, and program choice – especially as we face a challenging fiscal outlook at the state level this year that is predicted to hit school districts across the state.

We're also pleased that AUSD employees benefit from the increased compensation provided by Measure A, which allows AUSD to hire and retain high-quality employees.

We encourage interested community members to consider volunteering to serve on the Parcel Tax Oversight Committee in future years, and we recommend that the community remains engaged in the discussion around additional sources of funding for public education.

The Committee also appreciates the efforts of AUSD staff Susan Davis (Senior Manager, Community Affairs), Shariq Khan (Assistant Superintendent of Business Services), and Steve Chonel (Director, Fiscal Services) in support of our work as a committee and continuously improving our understanding of the parcel tax program by providing data and insights.

2022-2023 Parcel Tax Oversight Committee

- Doug Biggs [add terms]
- Joyce Boyd
- Roxanne Clement (retired mid-year)
- Carrie Hahnel (chair)
- Steve Kellner
- Robert Kreitz (resigned mid year)
- Sean Noonan
- Mark Ouimet
- Adam Schlosser
- Steven Smith