AUSD Parcel Tax Program
2023-24 Unaudited Actuals Report

October 11, 2024

ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity For All Students

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
Annual cap	$7,999/parcel
Revenue	$12 million/year
Purpose	11 programs
Original expiration	June, 2025

Measure A	
Approved	March, 2020
Took effect	July 1, 2020
Tax structure	0.265/square foot
Annual cap	$7,999/year
Revenue	$10 million/year
Purpose	Attract and retain high-quality teachers and staff
Original expiration	June, 2027

These taxes will remain in effect until June 30, 2025.

AUSD's Parcel Taxes Starting July 1, 2025

Measure E	
Approved	March, 2024
Takes effect	July 1, 2025
Tax structure	0.585/square foot
Annual cap	$15,998/parcel
Revenue	$24 million/year
Purpose	Programs and salaries
Expires	June 30, 2034

Same tax structure, same rate, same revenues – just combined and extended into one tax.

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

***2023-24**

Spring (review current year)**

- **Review second interim reports**

****2024-25**

2023-24 Measure B1 Unaudited Actuals

AUSD
ALAMEDA UNIFIED SCHOOL DISTRICT
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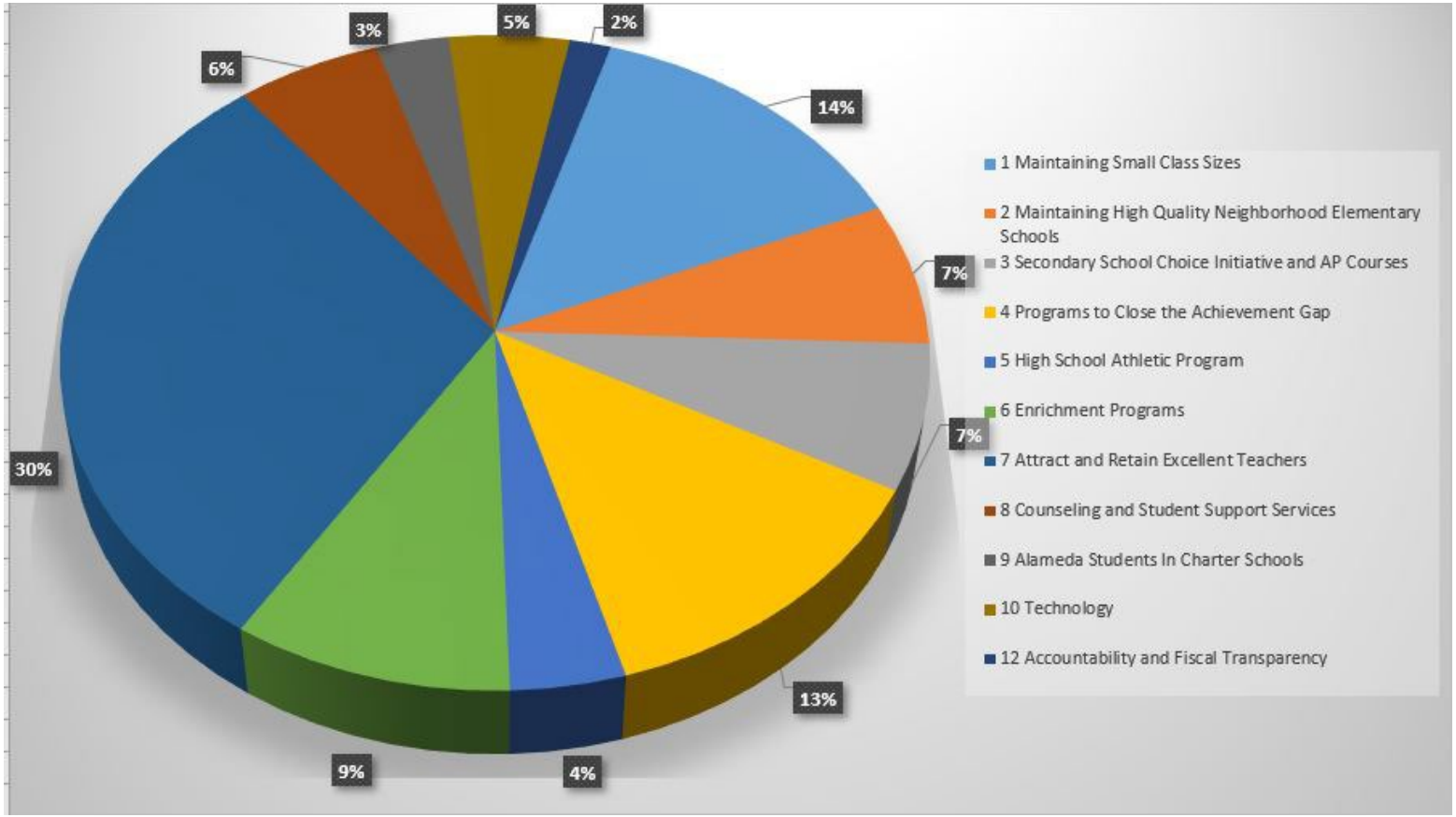
Measure B1: 2023-2024 Revenue Summary

Revenue Category	Amount
Beginning Balance (July 1, 2023)	
2023-24 payments	$12,859,546
Possessory Interest on Government Property	128,869
Prior Year Revenue	29,976
TOTAL	**Projected: $12,844,327**
	Actual: $13,018,391

Measure B1: 2023-24 Expenditures by Programs

	Categories	Allocation	Amount spent	% Total Parcel Tax Expenditures
1	Maintaining Small Class Sizes	14-15%	$1,801,000	14.07%
2	Maintaining High-Quality Neighborhood Elementary Schools	7-8%	916,000	7.16%
3	Secondary School Choice Initiative and AP Courses	7-8%	932,014	7.28%
4	Programs to Close the Achievement Gap	13-14%	1,668,661	13.04%
5	High School Athletic Programs	4%	511,960	4.00%
6	Enrichment Programs	9-10%	1,254,056	9.73%
7	Attract and Retain Excellent Teachers	30-31%	3,932,441	30.72%
8	Counseling and Student Support Services	6%	767,939	6.00%
9	Alameda Students in Charter Schools	3-4%	383,970	3.00%
10	Technology	5%	639,950	5.00%
11	Adult Education	0%	0	0%
	Subtotal		**12,798,991**	
	Accountability and Fiscal Transparency	1.5-2%	219,400	1.6%

Measure B1: 2023-24 Expenditures by Programs



Measure B1: 2023-24 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	$9,160,373	70.36%
Classified Salaries	685,313	5.26%
Payroll-Related Benefits	2,577,816	19.80%
Books and Supplies	109,191	0.84%
Services and Contracts	101,728	0.78%
Capital Expenditures	-	0.00%
Transfer to Charter Schools	383,970	2.95%
Total	**$13,018,391**	**100.00%**

2023-24 Measure A Unaudited Actuals

Measure A: 2023-24 Revenue Summary

Categories	Amount
2023-24 payments	$10,910,577
Possessory Interest on Government Property	119,820
Prior Year Revenue	25,802
TOTAL	**Projected: $10,902,458**
	Actual: $11,056,199

Measure A: 2023-2024 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	$5,640,777	51.02%
Classified Salaries	1,979,315	17.90%
Payroll-Related Benefits	2,205,067	19.94%
Services and Contracts	215,485	1.95%*
Transfer to Charter Schools	1,015,555	9.19%
Total	**11,056,199**	**100.00%**

*For contracts with SCI (parcel tax administrator) and Alameda County Office of Education.

Combined Parcel Tax Program

2023-24 Measure A & Measure B1 Combined

Description	Measure B1	Measure A	Total
Certificated Salaries	$9,160,373	$5,640,777	$14,801,150
Classified Salaries	685,313	1,979,315	2,664,628
Payroll-Related Benefits	2,577,816	2,205,067	4,782,883
Books and Supplies	109,191	-	109,191
Services and Contracts	101,728	215,485	317,213
Transfer to Charter Schools	383,970	1,015,555	1,399,525
Total Expenditures	**$13,018,391**	**$11,056,199**	**$24,074,590**

2011-2024 Parcel Tax Program



Year	Measure A & B1		Measure A
2011-12	12,061,100		
2012-13	11,881,518		
2013-14	11,983,873		
2014-15	12,110,215		
2015-16	12,183,690		
2016-17	12,205,084		
2017-18	12,506,641		
2018-19	12,641,887		
2019-20	12,590,214		
2020-21	12,558,259		10,687,066
2021-22	12,797,711		10,840,656
2022-23	12,922,758		10,982,465
2023-24	13,018,391		11,056,199

Next Steps

- ✓ Review Unaudited Actuals
- __ Draft Staff Annual Report
- __ Draft PTOC Report
- __ Finalize both
- __ Present to Board (Jan-Feb)