2023-24 Staff Annual Parcel Tax Report 11132024 version

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Superintendent's Introduction

Dear community,

For the last 13 years, AUSD students and staff have benefited from a series of parcel taxes generously approved by the Alameda community.

The current parcel taxes are **Measure B1** (which provides about $13 million per year to protect highly valued programs such as arts, sports, neighborhood elementary schools, and counselors) and **Measure A** (which provides about $11 million per year to help AUSD attract and retain high-quality employees by increasing salaries).

Together, these two taxes provide nearly $24 million to AUSD's annual budget -- more than 20 percent of AUSD's annual revenues and a crucial source of our funding to develop high-quality programs and attract high-quality employees.

In March, 2024 Alameda voters approved Measure E, a third parcel tax that *replaced, combined, and extended* Measures B1 and A, without increasing tax rates for residents or business owners. With the passage of this tax measure, AUSD can now count on more than $24 million annually until 2034. (More information on Measure E is available on page ___.)

The following Staff Report summarizes the 2023-24 Measure A and Measure B1 revenues and expenditures. A separate Parcel Tax Program Oversight Committee Annual Report is available **here**.

I remain 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 at the federal and 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 high-quality teachers our students need and deserve.

Sincerely,

Pasquale Scuderi
Superintendent, AUSD

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AUSD Parcel Taxes at a Glance

	Measure B1	Measure A	Measure E
Approved	November, 2016	March, 2020	March, 2024 (goes into effect July 1, 2025)
Structure	$0.32/building square foot with a cap of $7,999; $299 for unimproved parcels	$0.265/building square foot with a cap of $7,999	$0.585/building area square foot with a cap of $15,998/parcel
Revenues	~$13 million	~$11 million	n/a until 2025-26
Expenditures	~$13 million	~$11 million	n/a until 2025-26
Purpose	Supports academic, enrichment, and athletic programs in 11 categories	Supports attracting & retaining high-quality teachers and school employees	Supports all Alameda students and maintains quality schools by: attracting and retaining excellent teachers; sustaining strong academic programs in reading, writing, math, science, and arts; supporting struggling students; and preparing students for college and careers.
Sunsets	June 2025	June 2027	June 2034

What is a Parcel Tax?

California public schools receive the bulk of their revenue through the state government. School districts can raise additional money for programs only one way: through special "parcel taxes." (To raise funds for facilities, districts can put construction bonds on election ballots, but bonds cannot be used for instructional programs or teachers' salaries.)

A "parcel" refers to a unit of property. Under state law, parcel taxes can be "flat" (meaning all property owners pay the same amount, no matter the size of their property) 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. Moreover, these parcel taxes need a supermajority (66.67%) vote to pass if the district puts the measure on the ballot or a simple majority (50%+ 1) vote to pass if it is put on the ballot via the citizen initiative process.

About 10% of 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.

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Parcel Tax Program Oversight Committee

Both Measure B1 and Measure A stipulate that the district oversight committees to "annually review District compliance with the terms of this Measure." The measures also mandate that the Board of Education "sets the size, structure, and scope of duties of the Oversight Committee."

In October 2020, AUSD's Board of Education voted to combine oversight and reporting of the two parcel taxes to facilitate more streamlined and unified oversight of and reporting on AUSD's parcel tax program. The resulting changes are reflected in AUSD's Board Policy 3471.01.

During the 2023-24 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 current members of the Parcel Tax Program Oversight Committee provide experience in accounting, public school finance and administration, government, organizational development, policies, and regulations, and non-profit management. We are grateful to the committee's expertise, respectfulness, suggestions, and willingness to serve our district's community.

Meeting agendas and minutes, as well as background on AUSD parcel taxes and all Annual Reports dating back to 2011 are available on AUSD's Parcel Tax Program web page.

2023-24 Parcel Tax Program Oversight Committee Members

- Joyce Boyd (chair)
- Kristin Bolter
- Roxanne Clement
- Jessica Downs (AEA)
- Steve Kellner
- Anna Maier
- Timothy McQuillan
- Sean Noonan
- Mark Ouimet
- Ronald Parodi
- Adam Schlosser

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Staff Presentations to the Board of Education

AUSD Board Policy 3471 (Parcel Tax Funds) requires that district staff generate three reports about both Measure B1 and Measure A.

For the 2023-24 school year, staff gave the following four presentations about Measure B1 and Measure A to the Board of Education:

June 13, 2023: "Public Hearing of Budget Proposal 2023-24"

June 27, 2023: The Board approved those recommendations as part of the Adoption of Budget for Fiscal Year 2023-24"

October 24, 2023: "Approval of Superintendent's Recommendations for Members of the Parcel Tax Oversight Committee"

December 12, 2023: "Approval of Superintendent's Recommendations for Members of the Parcel Tax Oversight Committee"

January 23, 2024: "Parcel Tax Program Reports for 2022-23"

This Annual Report, as well as the Oversight Committee's report, will be presented to the Board of Education in January, 2025. Both reports will be posted to AUSD's Parcel Tax Program 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:

Language will go here.

The full auditor's report is available on our District Financial Information page**.**

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2023-24 Oversight Committee Meetings

The 2023-24 parcel Tax Oversight committee met four times:

- March 14, 2024
- October 11, 2024
- December 4, 2024
- January X, 2025

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.

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2023-24 Measure B1 Revenues

In June 2023, when the Board adopted its 2023-24 budget, the District projected that Measure B1 would generate revenues of $12,844,327 that fiscal year. This projection was based on tax information from Alameda County.

At the time of the unaudited actuals ("closing of the books") for 2023-24 in September 2024, the actual Measure B1 revenues received for the year were $13,018,391 — $174,064 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 $7,999 cap is lifted, and the resultant new parcels generate more revenue. New homes built on the island will also be contributing to the Measure B1 revenues.*

Revenue Category	Measure B1
2023-24 payments	$12,859,546
Possessory Interest on government property*	128,869
Prior Year Revenue	29,976
TOTAL	$13,018,391

**Possessory interest is paid by lessees of City of Alameda property, including property at Alameda Point.*

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 of Exemptions
Seniors	3044
Supplemental Security Income (SSI)	1
Social Security Disability Insurance (SSDI)	6

Exemption forms are available on AUSD's Measure B1 web page.

2023-2024 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 2023-24, are shown below.

Item #	Expenditure Category	Percentage Originally Allocated	Percentage Spent (2023-24)	Amount Spent (2023-24)
1	Small Class Sizes K-3 •Maintaining 25:1 K-3 class size	13-14%	14.07% [1]	$1,801,000
2	Neighborhood Elementary Schools	7-8%	7.16%	916,000
3	Secondary School Choice Initiative & AP Courses •EHS 8 AP Sections •AHS 9 AP Sections •ASTI (maintaining small class sizes) 2 FTE[2] •Island (maintaining small class sizes) 2.8 FTE	7-8%	7.28%	932,014
4	Programs to Close Achievement Gap • Restore 5 days of instruction[3] •SIM Initiative	15-16%	13.04%[1]	1,668,661
5	High School Athletic Programs • Coach stipends •Athletic supplies •Outside services	4.00%	4.00%	511,960
6	Enrichment Programs •Elementary schools - music, PE, and libraries •Middle schools - 4 Fine Art sections •High schools - 10 Fine Art sections	9-10%	9.73%	1,245,056
7	Attract and retain excellent teachers •Maintenance of current AEA salary schedule	25-26%	30.72%[1]	3,932,441
8	Counseling and student support services •Counselors: 6 FTE •College Career Techs: 0.8 FTE	6.00%	6.00%	767,939
9	Alameda Charter Students	3-4%	3.00%	383,970
10	Technology •Equipment •3.5 FTE	5%	5.00%	639,950
11	Adult Education	4%	0%[1]	0
	Subtotal (Measure B1)			
	Accountability and Transparency	1.5-2%	1.68%	219,400
	Total 2023-24 parcel tax expenditures			$13,018,391

1. Allocations for this category were adjusted due to changed funding circumstances. Please see page __for details.
2. FTE: Full-time equivalent
3. These days were cut in 2010 when a prior parcel tax, Measure E , did not pass.

Measure B1 Allocation Changes

The former Measure A (2011) and the current Measure B1 (2016) clearly articulate the percentage of parcel tax revenue that should be allocated to the 11 categories. The Measures also allow for the Board of Education to change the allocations under two scenarios: 1) a fiscal emergency; or 2) a changed funding circumstance.

AUSD's Board of Education has adjusted the allocations for Measure A and B1 two times.

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
- Small class sizes in grades K-3

This redistribution has continued with Measure B1.

In **2018** the Board approved a resolution reallocating $395,788 from the Program to Close the Achievement Gap category to Attracting and Retaining Excellent Teachers due to increased Local Control Funding Formula (LCFF) Supplemental revenues aimed at helping our struggling learners.

As such, in the following pages, category descriptions include both the original allotment described in the Measure B1 ballot language and, where relevant, the percentage actually spent due to these changed funding circumstances.

Resources

AUSD: Measure B1 web page

AUSD: Measure A web page

AUSD: Board Policy 3471: Parcel Taxes

AUSD: District Financials

Ed100: "Parcel Taxes and Bonds Demystified"

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1. Maintaining small class sizes in grades K-3

"Small class sizes: 13-14 % of the Available Revenues of this Measure shall be dedicated annually to maintaining manageable elementary class sizes with student to teacher ratios no greater than 25 to 1 in K-3 classrooms. Revenues from this Measure will support small class sizes in a manner which may not be achieved solely with support from the District's General Fund."

Percentage originally allocated in Measure B1: 13-14% of parcel tax revenues
Re-allocated percentage: 14-15%
Percentage spent in 2023-24: 14.07%

In 2023-24, the District spent $1,801,000 to keep K-3 classes 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 students, especially for those students who have traditionally been underserved in education systems. As such, maintaining smaller class sizes provides an important foundation to learning for all students, especially when combined with high-quality teaching.

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2. Maintaining high-quality neighborhood elementary schools

"7-8% of the Available Revenues of this Measure shall be dedicated annually to maintaining high-quality neighborhood elementary schools. For purposes of this Measure, high quality shall be determined by external measurements, parental choice, and student outcomes. Revenues from this Measure may be used to support programs designed to maximize enrollment in neighborhood schools, such as magnet programs, and programs which improve the academic proficiency of all students through effective instruction and implementation of a challenging and engaging curriculum."

Percentage allocated in Measure B1: 7-8% of parcel tax revenues
Percentage spent in 2023-24: 7.16%

In 2023-24 the District spent $916,000 to support principals, office managers, health clerks, and custodians at AUSD's elementary schools.

Neighborhood schools confer a number of benefits. Key among these benefits are creating optimal conditions for learning by developing a sense of community across campuses. This, in turn, can lead to wider accessibility, stronger and more inclusive relationships between families, students, and staff, and greater feelings of safety, all of which are associated with better outcomes for students.

In addition, enabling walking and biking to school helps reduce traffic and pollution in our community, supports student independence, and improves student health.

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3. Supporting Secondary School Choice

"7-8% of the Available Revenues of this Measure shall be dedicated annually to maintaining Advanced Placement Courses and supporting the secondary school choice initiative to create different educational pathways to careers and college. Revenues from this Measure may be used to create and support more personalized learning environments which are aligned with student interest and coupled with rigorous, relevant, and interesting curricula to engage young learners as more specifically set forth in the Master Plan. Revenues from this Measure may also be used to sustain secondary courses with student to teacher ratios less than 35 to 1."

Percentage allocated in Measure B1: 7-8% of parcel tax revenues
Percentage spent in 2023-24: 7.28%

In 2023-24, the District spent $932,014 on this category. This allocation funded:

- 8 AP sections at Alameda High: $245,140
- 7 AP sections at Encinal High School: $172,055
- Smaller class sizes at ASTI to support its programs: $223,262
- Smaller class sizes at Island High School to support its programs: $291,557

Providing options for secondary learning, including Advanced Placement courses and Career Technical Education, gives students more opportunities to engage in rigorous and varied academic pathways that support their interests and goals.

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4. Supporting Programs Designed to Close the Achievement Gap

"15-16% of the Available Revenues of this Measure shall be dedicated annually to supporting programs which are specifically designed to close the achievement gap. Revenues from this Measure may be used to support professional development for teachers and staff to accomplish district-wide learning initiatives and to provide targeted intervention and support."

Percentage originally allocated in Measure B1: 15-16% of parcel tax revenues
Re-allocated percentage: 13-14%
Percentage spent in 2023-24: 13.04%

In 2023-24, the District spent $1,668,661 to maintain five extra days in the school year. This investment provides much-needed time for in-depth professional development (PD) for teachers, which Measure B1 specifically allows in this category. In 2023-24, that PD included: sessions on best practices for teaching reading, writing math, history, and Ethnic Studies, as well as sessions focused on English Learners, students receiving special education services, and restorative practices.

The 2022-23 Parcel Tax Committee requested data on how these allocations have supported the district in narrowing its achievement gap since 2014-15, when the California Department of Education implemented the California Assessment of Student Performance and Progress System. It is difficult to find a direct correlation between parcel tax allocations and increased achievement due to:

- **Confounding factors:** Over the years, AUSD has implemented a wide range of programs to help close the achievement and opportunity gaps. Not all of them are funded by parcel taxes. This makes it hard to correlate specific results to specific programs.
- **A lack of uniform, systemic data** on the effectiveness of professional development programs.

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In addition, due to the pandemic, the CDE stopped administering standardized tests in 2019-20 and 2020-21. As such, it wasn't until this year that we were able to gather data for three consecutive years to get a better sense of trends in achievement.

At a very high level, AUSD's students have continued to perform at higher levels than the county and state since the pandemic, and they have bounced back from the learning loss that they – like students in public schools around the country – experienced around the country. Significant opportunity gaps remain between various groups of students, however, including African-American and Hispanic students and White and Asian students; and students with IEPs and those without IEPs.

The following tables give more detailed information on the 2023-24 AUSD student scores.

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2023-24 Summary of English Language Arts Data*	
Bright Spots	**Areas for more work**
Overall, AUSD students continue to significantly outperform the average across California and Alameda County.	The percent of students meeting the standard declined 2.7% for English Learning students from last year and the year prior (-2.5%). Filipino identifying students experienced the largest decline (-6.6%).
Overall, the percent of students meeting the standard increased slightly from last year (1.4%)	The percent of students meeting the standard declined 2.7% in grade 11 from last year.
The percent of students meeting the standard increases as we move up in grade spans (+5.5% between grades 3 and grade 11).	The percent of Filipino AUSD students meeting the standard is 11.3% less than the state average for Filipino students.
The percent of students meeting the standard who identify as Black/African American and students who are socioeconomically disadvantaged increased 7.9% and 5.6%, respectively, from last year.	Opportunity gaps persist between Black/African American and Hispanic students compared to White, Asian, and Multiracial students.
When controlling for socioeconomic status, the gaps between student groups decreases from 34.6% to 17.5%.	Gaps persist across student racial groups even when controlling for socioeconomic status.

2023-24 Summary of Mathematics Data*	
Bright Spots	**Areas to Dig More Deeply**
AUSD significantly outperforms the state results overall (+22.4%) and when comparing most student groups (range of +3% to +16.5%).	The percent of students meeting the standard decreases 26.1% between grade 3 and grade 11.
Overall, the percent of students meeting the standard increased slightly (+0.6%) from last year.	The percent of AUSD students meeting the standard is less than the state for Filipino (-7%) and Asian (-0.8%) student groups.
The percent of students meeting the standard increased slightly among students identifying as Filipino (+3%), Black/African American (+0.7%), Hispanic/Latino (+2%), Two or More Races (+1.6%), English Learners (+1.8%), and Socio-Economically Disadvantaged (+5%) compared to last year.	The percent of students meeting the standard who identify as Asian decreased .4% since last year, and the percent who identify as White decreased .8%. The percent of students with IEPs remained the same as last year

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When controlling for socioeconomic status, the gaps between student groups lessens (from 43% to 23.7%)	Opportunity gaps persist between Black/African American, Filipino, and Hispanic/Latino students compared to White, Asian, and Multiracial students.
	Opportunity gaps persist between students with IEPs compared to those without and English Learning students compared to non-English Learning students.

*From: "2023-24 Math and English Language Arts Smarter Balanced Assessment Consortium (SBAC) Results," presented to the Board of Education by Lindsey Jenkins-Stark, Senior Manager of Research, Assessment, and Data on November 12, 2024.

Under the 2023 Strategic Plan, AUSD is implementing several programs designed specifically to close the opportunity gap between African-American students and White and Asian students, including full-day kindergarten, providing mentor/advisors to African-American students, and creating a scholar program to support students and families with demonstrated need. In 2024-25 AUSD's leadership team also initiated a comprehensive "self study" of the district's special education program, staffing needs, services, and budget.

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5. Maintaining High School Athletics Programs

"4% of the Available Revenues of this Measure shall be dedicated annually to maintaining high school athletic programs. Revenues from this Measure may be used to support stipends for athletic coaches, transportation costs for athletic events, equipment, and other operational costs."

Percentage allocated in Measure B1: 4% of parcel tax revenues
Percentage spent in 2023-24: 4.00%

In 2023-24, the District spent $511,960 in Measure B1 funds to maintain high school athletics. These funds contribute to coaches' stipends, uniforms, and equipment at both Alameda High School and Encinal High School. (Students at ASTI and Island High School are permitted to play on the comprehensive high schools' teams.)

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6. Maintaining art, music, drama, PE, and library as integral subjects of the K-12 curriculum

"9-10% of the Available Revenues of this Measure shall be dedicated annually to maintaining art, music, and drama as integral subjects of the K-12 curriculum. Funds may be used to support enrichment programs such as Physical Education and Media Centers in elementary schools and to support highly qualified visual and performing arts professionals, supplies, equipment, and facilities."

Percentage allocated in Measure B1: 9-10% of parcel tax revenues
Percentage spent in 2023-24: 9.73%

In 2023-24, the District used $1,245,056 in Measure B1 funds to support:

- One-third of the salaries of elementary music teachers, PE teachers, and teacher librarians: $1,021,224
- Middle High School fine arts classes: $90,261
- High School fine arts classes: $133,571

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7. Attracting and retaining highly qualified and excellent teachers

"25-26% of the Available Revenues of this Measure will be dedicated annually to attracting and retaining highly qualified and excellent teachers."

Percentage originally allocated in Measure B1: 25-26% of parcel tax revenue
Re-allocated percentage: 30-31%*
Percentage spent in 2023-24: 30.72%

In 2023-24, the District spent $3,932,441 in Measure B1 funds for maintenance of the current salary for Alameda Education Association members. This is the equivalent of 6.3% AUSD teachers' salaries.

Multiple studies have shown that one of the strongest determinants for student success is teacher quality. Without parcel tax revenues, teacher salaries would be lower, and AUSD would have more difficulty attracting and retaining high-quality teachers. For more information, please see page ___ about Measure A's effect on hiring and retention.

*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 ___).

More details are available in this resolution.

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8. **Providing a lower and more effective ratio of students to counselors and support providers**

"Counseling and Student Support Services: 6% of the Available Revenues of this Measure shall be dedicated annually to providing a lower and more effective ratio of students to counselors and support providers. Revenues from this Measure may be used to provide students with a range of support services, including college and career counseling."

Percentage allocated in Measure B1: 6% of parcel tax revenue
Percentage spent in 2023-24: 6.00%

In 2023-24, the District spent $767,939 on:

- $656,326 for 6 FTE academic counselors
- $111,613 for 0.8 FTE college and career technician

The funds brought our student to counselor ratio to ___ in our middle schools and ___ in our high schools.

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9. **Supporting Alameda students in Alameda's public charter schools**
   "3-4% of the Available Revenues of this Measure shall be dedicated annually to supporting Alameda students in Alameda's public charter schools in existence at the approval of this Measure. This revenue shall be annually distributed to existing charter schools in proportion to each charter's enrollment of Alameda resident students."

Percentage allocated in Measure B1: 3-4% of parcel tax revenue
Percentage spent in 2023-24: 3.32%

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 2023-24, the District provided $383,970 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	172.99	20.01%	$76,822
NEA	311.05	35.97%	138,133
Academy of Alameda	380.59	44.02%	169,015
Total	864.63	100%	$383,970

*"ADA" stands for "average daily attendance," which is annual average of the number of students in attendance on any given day. "P-2" stands for the second reporting period for the state, which is July 1 to March 31.

10. Providing and Maintaining Technology at all Sites

"5% of the Available Revenues of this Measure shall be dedicated annually to providing and maintaining technology at all sites consistent with the District's technology plan as approved by the Board of Education."

Percentage allocated in Measure B1: 5% of parcel tax revenue collected
Percentage spent in 2023-24: 5.00%

In 2023-24, AUSD used $639,950 to pay for:

- 3.5 FTE staff positions: $465,762
- Technology replacements and upgrades: $174,188

Those replacements and upgrades included Chromebooks, document cameras, projectors, 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. These purchases provide up-to-date technology and educational programs for all students in AUSD, including those who otherwise might not have access to the computer equipment, programs, and information they need to fully engage in their learning.

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11. Supporting Alameda Adult School

"4% of the Available Revenues of this Measure shall be dedicated annually to supporting the Alameda Adult School to provide lifelong educational opportunities and services for adult learners. In the event the State of California provides the District ongoing funding to support Adult Education such that supplemental parcel tax funds are no longer required to Adult Education, the Board of Education may recommend that revenues which were allocated for Adult Education be reapportioned to the remaining programs supported by this Measure."

Percentage allocated in Measure B1: 4% of parcel tax revenue collected
Percentage spent in 2023-24: 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.

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Accountability and Transparency

"For purposes of this Measure, the following definitions shall apply: "Available Revenues" shall mean the amount of money provided by this Measure after the deduction of one and one-half (1 1/2%) to two percent (2%) of the Measure's revenues to pay for the following: the cost of the parcel tax election, authorized charges by the county or city related to the tax, payment of necessary fees and expenses to administer or defend the District's parcel tax, and costs to implement accountability provisions to ensure fiscal transparency through public information, translation services for the District families, and support of the Oversight Committee."

Measure B1: 1.5- 2% of parcel tax revenue
Percentage spent in 2023-24: 1.7%

In 2023-24, the District spent $219,400 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.

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2023-24 Measure B1 Expenditures by Grade Level, Site, and Department

All Elementary Schools	Actual Expenditures
Elementary Music-PE-Media	$1,021,224
Neighborhood Elementary Schools	916,000
Small Class Sizes in K-3	1,801,000
All K-12 Schools	
Attract Excellent Teachers	3,923,441
Restore 5 Days for Teachers	1,668,661
AUSD Departments	
Technology Department	639,950
Business Services (Accountability & Reporting)	219,400
Alameda High	
Counseling & Student Support	204,709
Enrichment Programs	54,351
High School Athletics – Boys	66,468
High School Athletics - CO-Ed	76,689
High School Athletics – Girls	105,698
Secondary School Choice	245,140
ASTI	
Secondary School Choice	223,262
Bay Farm 6-8 Program	
Counseling & Student Support	39,307
Encinal Jr/Sr High	
Counseling & Student Support	315,462
Enrichment Programs	79,219
High School Athletics – Boys	66,467
High School Athletics - CO-Ed	76,690
High School Athletics – Girls	119,947
Secondary School Choice	172,055
Island High	
Secondary School Choice	291,557
Lincoln Middle	
Counseling & Student Support	125,663
Enrichment Programs	36,170
Wood Middle	

Counseling & Student Support	82,799
Enrichment Programs	54,092
Charter Schools	
Charter Schools	383,970
Total	**$13,018,391**

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2023-2024 Measure B1 Expenditures by Type

Description	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	.84 %
Services and Contracts	101,728	.78%
Capital Expenditures	-	0.00%
Transfer to Charter Schools	383,970	2.95%
Total	$13,018,391	100.00%

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Spotlight: Services and Contracts

The 2023-24 Parcel Tax Program Oversight Committee asked for details on the "Services and Contracts" expenditures for the parcel tax program. In response, staff produced the following report, which shows the services and contracts were primarily for sports rentals and services and software.

The following chart includes Measure A expenditures for this item, as well.

Service or Contract	**Expenditure**
EHS Swim Center Light Towers (for AHS and EHS)	$1483
EHS Swim Center Light Towers (for AHS and EHS)	1500
Sports Vans Maintenance	88
Lights for Island Bowl Football Game	110
Wex Gas for Vans	410
Sports Trainer	1000
Install Projectors/Cabling at School Sites	2600
Soccer Coach Services	9750
9th Grade Chromebooks	16,003
Buses for Sports	21,907
EdPuzzle for Classroom Instruction	42,581
Screencastify	11,088

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Measure A
A Historical Look at AUSD Salaries

Historically, AUSD salaries have lagged behind those of our neighboring districts in Alameda County, 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. (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, and AUSD was losing nearly 20% of its teachers and staff to other school districts annually. In response, AUSD Measure A, a parcel tax designed to retain and attract high-quality AUSD employees, by raising salaries on the ballot. In March 2020, 67.10% of Alameda voters approved the measure. Because of that parcel tax, AUSD salaries were rose to 4.7% below the county average, rather than 11%, in 2020-21.

As districts around the county continued to increase their salary and compensation packages, AUSD's average dropped to 8.5% below the county average. In 2023-24, Alameda Education Association and AUSD agreed on a 7 percent ongoing raise, as well as an increase in AUSD's contribution to health benefits to a maximum of $1,021.41 per month ($12,256.00 per year) – an historically significant increase to benefits. The district came to the same agreement with its other bargaining partners.

"We deeply respect and depend on the work of our professional educators," Superintendent Pasquale Scuderi said, "and we have worked hard and creatively towards a contract that reflects that respect within the constraints of state and federal funding that is consistently inadequate for the mission and mandates of public education. Today's agreement provides a significant increase in pay and benefits for teachers, and I thank our labor partners for helping us get there."

Data on Alameda County districts' average salary and contribution to health and welfare benefits for 2023-24 is not yet available.

2023-24 Measure A Revenues

In June 2023, when the Board adopted its 2023-24 budget (including specific allocations for Measure A for that year), the District projected that the parcel tax would generate revenues of $10,902,458 that fiscal year. This projection was based on tax information from Alameda County.

At the time of unaudited actuals ("closing of the books" for 2023-24) in September 2024, the actual Measure A revenues received for the year were $11,056,199 -- $153,741 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
2023-24 payments	$10,910,577
Possessory Interest on government property	119,820
Prior Year Revenue	25,802
TOTAL	$11,056,199

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	
Seniors	3042
Supplemental Security Income	1
Social Security Disability Income	6

Exemption forms are available on AUSD's Measure A page.

Measuring the Impact

The 2021-22 Parcel Tax Oversight Committee asked staff to provide metrics showing the benefits of increasing AUSD salaries. For that report, 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 analysis is likely to be somewhat confounded by a nation-wide shortage of teachers and an especially acute shortage of special education teachers. The following table, however, shows these measures over the last three years.

Year	No. of emergency credentials granted
2020-21	15 (8 for SPED)
2021-22	16 (8 for SPED)
2022-23	27 (8 for SPED)
2023-24	27 (7 for SPED)

The 2022-23 Parcel Tax Oversight Committee asked for additional data on the correlation between the increased salaries provided by Measure A and teacher retention. In response, AUSD's Human Resources Department generated reports on how many teachers had left since 2020-21 and for what reasons they had left, as shown below. We have added additional data for 2023-24.

	Employment Elsewhere	Family Needs	Health	Job Abandoned	Layoffs or Separated	Leaving Area	Non Re-Elect	Other	Resign in Lieu of Re-Elect	Retired	Deceased	Blank	At-Will Employee Release	Total
2020-21	9	4		2	1	14		6	6	35		8	5	90
2021-22	16	4	3	1	1	1	1	11	4	20	1	5		83
2022-23	18	2	1	3	2	17	3	5	4	18		3		76
2023-24	18	3				7	7	15		17	4	4	1	

While the number of teachers *leaving* is revelatory, so too is the number of teachers AUSD is able to hire each year to replace those teachers. Of note is the fact that while _ teachers left AUSD in 2023-24, AUSD

had just __ vacancies at the start of the 2024-25 school year. This number includes the 14 teachers from the Philipines that AUSD hired this year, who are currently working as special education teachers and paraeducators.

“Revenues from our parcel taxes have been crucial to our ability to maintain a robust work force,” says Assistant Superintendent of Human Resources Tim Erwin. “During a time when districts across the country are scrambling to fill teacher jobs, our local revenues allow us to attract and retain high-quality educators.”

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2023-24 Measure A Allocations and Expenditures

Description	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%
Books and Supplies	-	0.00%
Services and Contracts[1]*	215,485	1.95%
Capital Expenditures		0.00%
Transfer to Charter Schools	1,015,555	9.19%
Total	$11,056,199	100.00%

[1] This includes funds to pay for administration of the parcel tax.

2023-24 Measure A Charter School Allocations

Charter School Name	P-2 ADA	Allocation Percentage	Allocation Amount
ACLC	172.99	20.01%	$203,186
NEA	311.05	35.97%	365,345
Academy of Alameda	380.59	44.02%	447,024
Total	864.63	100%	$1,015,555

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2023-24 Measure A & Measure B1 Combined Expenditures

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

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Measure A and Measure B1 Revenues and Expenditures Multi-Year (to be added)

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Looking Forward: Extended Local Funding

Measure B1 sunsets in 2025, and Measure A sunsets in 2027. Without these sources of funding, the District could be forced to consider cuts and layoffs up to $24 million annually. Because of this, AUSD placed a measure to **replace** and **combine** two measures on the March 5, 2024 ballot. The measure was approved by 76.15% of the voters.

Measure E will go into effect on July 1, 2025. The 2025-26 Parcel Tax Oversight Committee will begin reviewing it in February 2026. The first staff and committee annual reports on Measure E will be presented to the Board of Education in January, 2027.

AUSD staff are currently exploring how best to track and report on Measure E's expenditures once it goes into effect. Although Measure E does not have the same strict categories as Measure B1 does, the goal remains to be transparent with the management of the parcel tax program while complying with its requirements.

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