

2023-24 STAFF PARCEL TAX REPORT



PUBLISHED BY AUSD'S BUSINESS SERVICES DEPARTMENT

MARCH 25, 2025

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 our community.

Currently, our district has two parcel taxes.

- **Measure B1** provides about \$13 million per year to protect highly valued programs such as small class sizes in grades K-3; neighborhood elementary schools; secondary school choice; programs to close the achievement gap; high school athletics; enrichment programs; attracting and retaining excellent teachers; counseling and student support services; Alameda charter school students; and technology.
- **Measure A** provides about \$11 million per year to help AUSD attract and retain high-quality employees).



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 37.)

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

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 ¹	Maintain high-quality Alameda schools by protecting small class sizes; core academics; art, music, science, innovative, and athletic programs; neighborhood schools; and retaining excellent teachers.	Support all Alameda students and maintain high-quality Alameda schools by attracting and retaining excellent teachers and employees, sustaining strong academic programs in reading, writing, math, arts/sciences, and helping counselors support struggling students.	Support all Alameda students and maintain quality schools without increasing tax rates 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/careers.
Sunsets	June 2025	June 2027	June 2034

¹ As written in the ballot question. Full ballot language is available on [AUSD's Parcel Tax Program web page](#).

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 a school board puts the measure on the ballot or a simple majority (50%+ 1) if it is put on the ballot via the citizen initiative process. So far, very few districts have relied on the citizen initiative process, as it has been challenged in the courts.

The advantage of parcel taxes is that they provide a stable source of revenue that can be used for local needs. Put another way, unlike state funding, parcel tax funding does not change in response to state-level budget decisions and can be thoughtfully allocated to resolving local issues.

About 12% 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.

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)

Jessica Downs (AEA)

Steve Kellner

LaQuisha Lewis (CSEA-27)

Anna Maier

Timothy McQuillan

Kirsten Navis

Sean Noonan

Mark Ouimet

Ronald Parodi (AEA)

Adam Schlosser

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](#)"

January 23, 2024: "[Parcel Tax Program Annual Reports for 2022-23](#)"

March 25, 2025: "Parcel Tax Program Annual Reports for 2023-24"

This [Annual Report](#), as well as the Oversight Committee's report, will be presented to the Board of Education in March, 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:

Revenue of \$13,018,392 and expenditures of \$13,018,392 for the Measure B1 parcel tax for the year ended June 30, 2024 are included in these audited financial statements.

Revenue of \$11,056,199 and expenditures of \$11,056,199 for the Measure A parcel tax for the year ended June 30, 2024 are included in these audited financial statements.

The full auditor's report is available on our [District Financials web page](#).

2023-24 Parcel Tax Oversight Committee Meetings

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

- March 14, 2024
- October 11, 2024
- December 4, 2024
- March 5, 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](#).



AUSD welcomes volunteers at all levels of our organization. From supporting school sites with lunch supervision, tutoring, and driving students on field trips to participating in district-level committees about AUSD's budget, facilities, and curricula, volunteers play a pivotal role in the healthy functioning of our schools, our district, and our community at large. You can learn more on our [Ways to Get Involved web page](#).

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 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

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 •Strategic Instruction Model (SIM) Initiative ⁴	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)			12,798,991
	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 10 for details.

2. FTE: Full-time equivalent

3. These days were cut in 2010 when a prior parcel tax, Measure E, did not pass.

4. "SIM" provides curriculum, strategies, and tools for interventions and supports for secondary students.

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](#)"

Measure B1 Expenditures Per Category

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.

State law mandates a minimum of 31 for kindergarten and 30 for grades 1-3. 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.



Every year, 3rd graders at Bay Farm School combine a celebration of Valentine's Day with hands-on learning by running a Valentine Post Office - complete with roles of mail sorters and letter carriers, stamps, and a branch post offices.

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
100%	0%

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.



Research shows that safe and welcoming school communities support better outcomes for students.

Neighborhood schools confer a number of benefits. Key among them are creating optimal conditions for learning by developing close-knit communities at our campuses. In addition, enabling walking and biking to school helps reduce traffic and pollution in our community, supports student independence, and improves student health.

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
100%	0%

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%

Providing options for secondary learning gives students more opportunities to engage in rigorous and varied academic pathways that support their interests and goals. Included among AUSD’s secondary school options are:

- The **Alameda Science and Technology Institute (ASTI)** provides students the opportunity to earn community college credits during their 11th and 12th grades. The school seeks out students who are traditionally underrepresented in the areas of socioeconomic level, home language, and ethnicity.
- **Island High School**, AUSD’s “continuation” program, provides an alternative diploma program for students who are at risk of not graduating from high school.

In 2023-24, the District spent \$932,014 on this category. This allocation supplemented our funding for Advanced Placement classes at our comprehensive high schools, as well as smaller class sizes at ASTI and Island High School.

- 8 AP sections at Alameda High: \$245,140 (26% of total allocation)
- 7 AP sections at Encinal High School: \$172,055 (18% of total allocation)
- Smaller class sizes at ASTI to support its programs: \$223,262 (24% of allocation)
- Smaller class sizes at Island High School to support its programs: \$291,557 (31% of total allocation)

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
100%	0%

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.”



Every year, AUSD students celebrate the November 14 “Ruby Bridges Walk to School Day” in honor of the civil rights icon’s first day integrating her elementary school in New Orleans.

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 professional development (PD) for teachers. 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 Parcel Tax Oversight Committee has consistently requested data on how these allocations support narrowing its achievement gap. 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 results to specific programs.
- **A lack of uniform, systemic data** on the effectiveness of PD programs.
- The **CDE’s pause on 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 and get a better sense of trends in achievement.

While we cannot yet say our programs have significantly improved “closing the achievement gap,” we are seeing a positive trend as we continue to recover from the pandemic, as detailed on the next page.

First, surveys administered to teachers after professional development sessions show a deep appreciation for the content covered. After one session, for instance, 64% of AUSD teachers said they are currently implementing Culturally Responsive Teaching strategies in their classrooms. “I use a variety of ways students read-aloud or respond & share thoughts/questions,” one respondent wrote, “[and] routines for students to share about themselves (community circle, weekly student in the Spotlight); share/discuss our cultural and language backgrounds/experiences when they connect to our learning/lessons...”



AUSD teachers have opportunities for professional development every summer, as well as several times throughout the school year.

Said another, “(Sharroky) Hollie's book and the training are so important and valuable for our reality of teaching and working with students from a variety of cultural and language backgrounds. We really need to intentionally plan and practice ways to VABB {Validate, Affirm, Build, and Bridge} so that our students truly feel they belong and aren't ‘outsiders’ or ‘less than’ the mainstream white culture we live and work in.”

Second, at a 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. However, as the following tables show, persistent gaps remain between certain demographic groups, including between African-American students and White and Asian students and students with IEPs and those without IEPs.

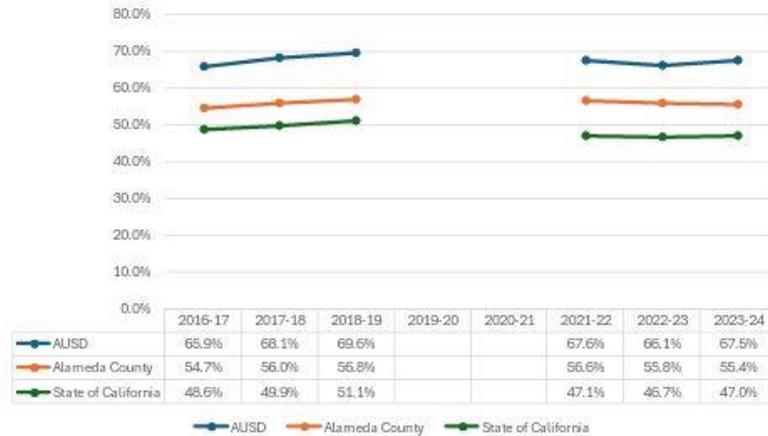
In consideration of these gaps, under the 2023 Strategic Plan, AUSD is implementing several programs designed to close that gap, including full-day kindergarten, developing a new literacy framework, adopting new curricula, improving math pathways and curricula, providing mentor/advisors to African-American students, and creating a scholar program to support students and families with demonstrated need.

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
100%	0%

2023-24 Student Achievement Data: English Language Arts

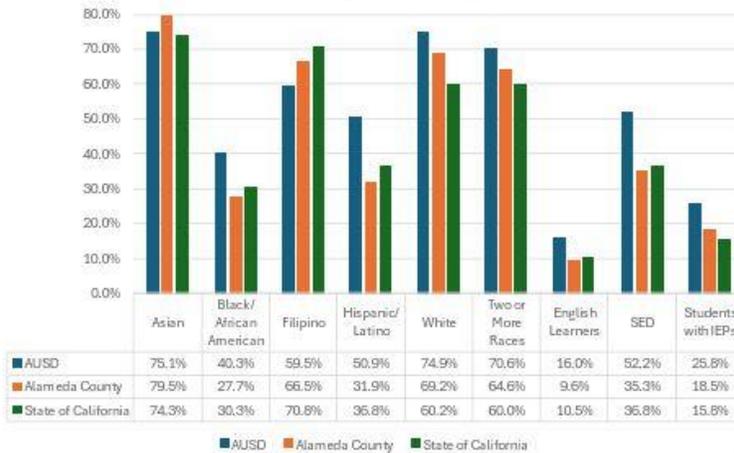
ELA Overall

ELA SBAC Results Over Time
Percent of Students Meeting/Exceeding Standard



ELA by Student Groups

ELA SBAC Results by Student Group
Percent of Students Meeting or Exceeding Standard 2023-24

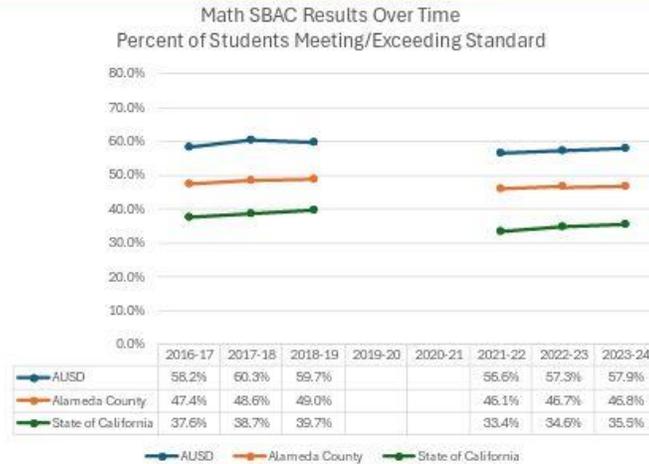


2023-24 Summary of English Language Arts Data*	
Bright Spots	Areas for more work
Overall, AUSD students continue to significantly outperform the average across California and Alameda County.	The percent of Filipino AUSD students meeting the standard is 11.3% less than the state average for Filipino students.
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% for English Learning students from last year and the year prior (-2.5%). Filipino-identifying students experienced the largest decline (-6.6%).
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 students meeting the standard declined in grade 11 (2.7%) from last year.
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.
Gaps between student groups lessen (from 34.6% to 17.5%) when students of low socio-economic status are removed from the analysis. This is an indication of the way in which family socio-economic status can affect student outcomes.	Gaps persist across student racial groups even when controlling for socioeconomic status.

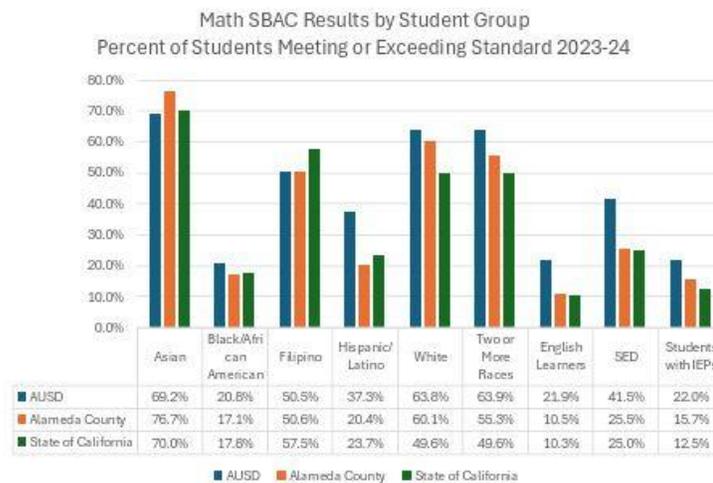
*From: "[2023-24 Math and English Language Arts Smarter Balanced Assessment Consortium \(SBAC\) Results](#)," presented to the Board of Education by Lindsey Jenkins-Stark, Senior Manager of Research, Assessment, and Data on November 12, 2024.

2023-24 Student Achievement Data: Mathematics

Math Overall



Math by Student Groups



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 AUSD students meeting the standard is less than the state for Filipino (-7%) and Asian (-0.8%) student groups.
Overall, the percent of students meeting the standard increased slightly (+0.6%) from last year.	The percent of students meeting the standard decreases 26.1% between grade 3 and grade 11.
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 who met the standard remained the same as last year.
Gaps between student groups lessens (from 43% to 23.7%) when students of low socio-economic status are removed from the analysis. This is an indication of the effect that family income has on student achievement.	Opportunity gaps persist between Black/African American, Filipino, and Hispanic/Latino students compared to White, Asian, and Multiracial students. Opportunity gaps also 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.

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 are permitted to play on the comprehensive high schools’ teams.)

PERCENTAGE SPENT ON SALARIES

93%

PERCENTAGE SPENT ON MATERIALS

7%



More than a century of studies has shown that participating in high school sports confers numerous benefits, including improvements to mental and physical health, boosts to academic performance, development of leadership and social skills, and increased self confidence and social intelligence.

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:

- Salaries of elementary music teachers, PE teachers, and teacher librarians: \$1,021,224 (33% of the total District costs)
- Middle School fine arts classes: \$90,261 (100% of total)
- High School fine arts classes: \$133,571 (50% of total)

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
100%	0%



On August 9, 2023, AUSD launched a social media campaign to promote our teacher librarians' recommendations.

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 34 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 10).



In April 2024, AUSD named Emily Pleri, a second grade teacher at Franklin Elementary School, the 2024 Teacher of the Year based on her ability to engage and inspire students.

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
100%	0%

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.”



Academic and college/career counselors help students navigate not only their secondary educations but their post graduate plans.

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 5.05 FTE academic counselors
- \$111,613 for 0.8 FTE college and career technician

The funds brought our student to counselor ratio to:

- 335:1 in our middle schools
- 303:1 in our high schools

Without the parcel tax, the ratio would be:

- 528:1 in our middle schools
- 430:1 in our high schools

The national average is 376:1.

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
100%	0%

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%

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 on any educational purpose.

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.

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.



AUSD's tech staff work on wide range of issues, from user questions about software to fixing laptops and Chromebooks, to troubleshooting internet issues and maintaining systems crucial to the safety and security of our campuses.

PERCENTAGE SPENT ON SALARIES	PERCENTAGE SPENT ON MATERIALS
73%	27%

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.

PERCENTAGE SPENT ON SALARIES

0%

PERCENTAGE SPENT ON MATERIALS

0%



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 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 two positions (Senior Manager, Community Affairs and Fiscal Manager).

PERCENTAGE SPENT ON SALARIES

100%

PERCENTAGE SPENT ON MATERIALS

0%



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



95% of AUSD's Measure B1 parcel tax is allocated to the teachers and staff who support AUSD educational programs and operations.

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	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%

Spotlight: Services and Contracts

The 2023-24 Parcel Tax Program Oversight Committee asked for details on the “Services and Contracts” expenditures for Measures B1 and A. In response, staff reported that the funds primarily go to athletic needs (e.g., swim center light towers, buses and vans for games, and trainers), as well as technology needs (e.g., hardware and software).

A Historical Look at AUSD Salaries

Like all California districts, AUSD receives most of its revenue from the state via the Local Control Funding Formula. Through this program, all districts receive a certain amount in “base grants.” In addition to that, the state gives both “supplemental” and “concentration” grants to districts based on their number of enrolled “unduplicated students” (i.e., those that are low-income, English Learners, or foster youth).



AUSD salaries have lagged behind those of our neighboring districts in Alameda County, due to a number of factors, including:

- A neighborhood schools system, which makes it difficult to achieve economies of scale
- A relatively low number of “unduplicated students” (i.e., those that are low-income, English Learners, or foster youth), which means we receive less state funding than other districts

In an attempt to address this historic gap, between 2018 and 2020, AUSD steadily increased employee salaries, often by making budget cuts. Those cuts include:

- **2018:** \$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.](#))
- **2019:** \$3 million in budget cuts and adjustments to provide an additional 4% raise to employees. (Information about those budget readjustments is available [here.](#))

Despite these raises, in 2019 AUSD salaries were still 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, the Board of Education put 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, in 2020-21 the gap between AUSD salaries and average salaries shrank further still.

Year	Raise	Resulting gap between AUSD and average county compensation ²
2019-20	5%	-9%
2020-21	8%	-2%
2021-22	2%	-5%
2022-23	6% plus 1% towards hourly & health benefits	-6%
2023-24	7% plus increased health benefits to Kaiser	Not yet available

As districts around the county continued to increase their salary and compensation packages, AUSD’s average dipped again to 8.5% below the county average. In 2023-24, however, Alameda Education Association and AUSD agreed on a 7% 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: CSEA-27 (which represents office and technical staff, as well as paraprofessionals) and CSEA-860 (which represents maintenance, trade, and food services staff).

“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.

² Information on compensation across school districts in Alameda County comes from School Services of California. Gap information is a rough estimate due to variations in how districts measure and report compensation (i.e., beginning salaries or mid-career salaries and

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 SSDI 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 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 has generated reports on how many teachers have left and how many emergency credentials we have granted at the start of the year.

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 71 teachers left AUSD in 2023-24, AUSD had no teacher vacancies at the start of the 2024-25 school year. This number includes the [14 teachers from the Philippines 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.”

Year	Total Emergency Credentials	SPED Emergency Credentials	Total Employees who left AUSD	Employees who left for “employment elsewhere”	Total # Employees at start of school year	Salary Increase
2020-21	15	8	90	9	1037	8%
2021-22	16	8	80	16	1001	2%
2022-23	27	8	76	18	991	6%
2023-24	27	7	71	18	1000	7%

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	215,485	1.95%
Capital Expenditures		0.00%
Transfer to Charter Schools	1,015,555	9.19%
Total	\$11,056,199	100.00%

2023-24 Measure A Transfer to Charter Schools

Charter School	P-2 ADA	Allocation %	Allocation \$
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

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

Multi-Year Measure A and Measure B1 Revenues and Expenditures

Measure A (2011)							
Description	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue*	\$12,061,100	11,983,873	\$11,983,271	\$12,110,211	\$12,183,690	\$12,205,084	\$12,506,641
Expenditures	\$11,871,362	12,211,883	\$12,058,051	\$12,003,351	\$12,306,061	\$12,211,513	\$12,211,513

Measure B1 (2016)						
Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue	\$12,641,887	\$12,590,214	\$12,558,259	\$12,797,711	\$12,922,758	\$13,018,391
Expenditures	\$12,676,539	\$12,590,214	\$12,258,259	\$12,761,141	\$12,959,328	\$13,018,391

Measure A (2020)				
Description	2020-21	2021-22	2022-23	2023-24
Revenue	\$10,687,066	\$10,840,656	\$10,982,465	\$11,056,199
Expenditures	\$10,687,066	\$10,840,656	\$10,982,465	\$11,056,199

Looking Forward Extended Local Funding

Measure E, which replaces and extends Measures B1 and Measure A, will go into effect on July 1, 2025.

The 2025-26 Parcel Tax Oversight Committee will begin reviewing the new parcel tax's revenues and expenditures in February, 2026, and the first staff and committee annual reports on Measure E will be presented to the Board of Education in January, 2027.

The District remains grateful for the community's support of our parcel tax program, which provides us with a stable source of local funding, helps us serve our students, allows us attract high-quality teachers and staff, and continues to make Alameda a family-friendly and supportive community for all.