

2032-24 Parcel Tax Oversight Committee Report

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

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

This is the fourth report of that combined committee. It is a companion piece to the 2023-24 Staff Annual Parcel Tax Program Report, which summarizes the revenues and expenditures of 2023-24 parcel tax program.

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

The work of the 2023-24 Committee included:

- Reviewing Measure B1 revenues and expenditures throughout the school year
- Reviewing Measure A revenues and expenditures throughout the school year
- Asking for additional data on how Measure B1 revenues are spent across and within each category and what its impact has been, including for the "Closing the Achievement Gap" category
- Asking for additional data on how Measure A has helped to attract and retain employees and requesting that staff develop indicators that can be used to track the parcel tax's effect over time
- Development of the annual staff and committee reports
- Broad discussion of the AUSD budget and how it is impacted by state and federal revenues
- Discussions of Measure E, a parcel tax to combine and replace Measures B1 and A, which voters approved in March, 2024.

The Parcel Tax Oversight Committee is not responsible for auditing the financial statements of AUSD. As per Board Policy 3221, an audit is performed by an independent, professional accounting firm annually. A sample of that 2023-24 audit is included in the Staff Annual Report. The Committee is also not responsible for making decisions on parcel tax expenditures, although it reviews and discusses those expenditures in some detail at its meetings.

The Committee concludes that the attached staff report properly represents AUSD's expenditures of parcel tax revenues for the 2023-43 fiscal year and that AUSD has complied with the funding priorities established by the voting citizens of Alameda and as approved by the Board of Education.

AUSD's parcel tax program does not solve all the issues caused by deficient state funding for

public education. As members of this Oversight Committee, however, we would like to emphasize the crucial role parcel taxes play in our school district, especially in the context of the state's continually deficient and volatile funding.

We are grateful to Alameda voters for continuing to support education in Alameda by approving these taxes. We recognize that we're fortunate to have these additional revenues and the many staff members and programs our parcel taxes support.

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

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

2023-2024 Parcel Tax Oversight Committee

Joyce Boyd (chair)

Jessica Downs

Steve Kellner

LaQuisha Lewis

Anna Maier

Timothy McQuillan

Kirsten Navis

Mark Ouimet

Ronald Parodi

Sean Noonan

Adam Schlosser

