AUSD Parcel Tax Program
2024-25 Oversight Committee

May 7, 2025

ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity For All Students

Background: AUSD Parcel Tax Measures

AUSD's Parcel Taxes

Measure B1 (2016)	
Took effect	July 1, 2018
Tax structure	.32/square foot
Cap	$7999/parcel
Revenue	$12 million/year
Purpose	11 programs
Expires	June, 2025

Measure A (2020)	
Took effect	July 1, 2020
Tax structure	.265/square foot
Cap	$7999/parcel
Revenue	$10 million/year
Purpose	Attract & retain high-quality staff
Expires	June, 2027~~5~~

Measure E (2024)	
Takes effect	July 1, 2025
Tax structure	$0.585/square foot
Cap	$15,998/parcel
Revenue	$22 million/year
Purpose	Support programs and salaries
Expires	June, 2034

Taken together, the revenues from Measure B1 and A comprise more than 20% of AUSD's budget

Measure E replaces and renews Measures B1 and A

Combined Parcel Tax Oversight

All three measures mandate citizen oversight of AUSD's revenues and expenditures.

On October 27, 2020, the Board of Education voted to combine oversight and reporting of Measures B1 and A to increase transparency and efficiency.

Board Policy needs to be adjusted to include Measure E.

Cycle of Oversight

Spring (review current year)

- Second interim reports to committee

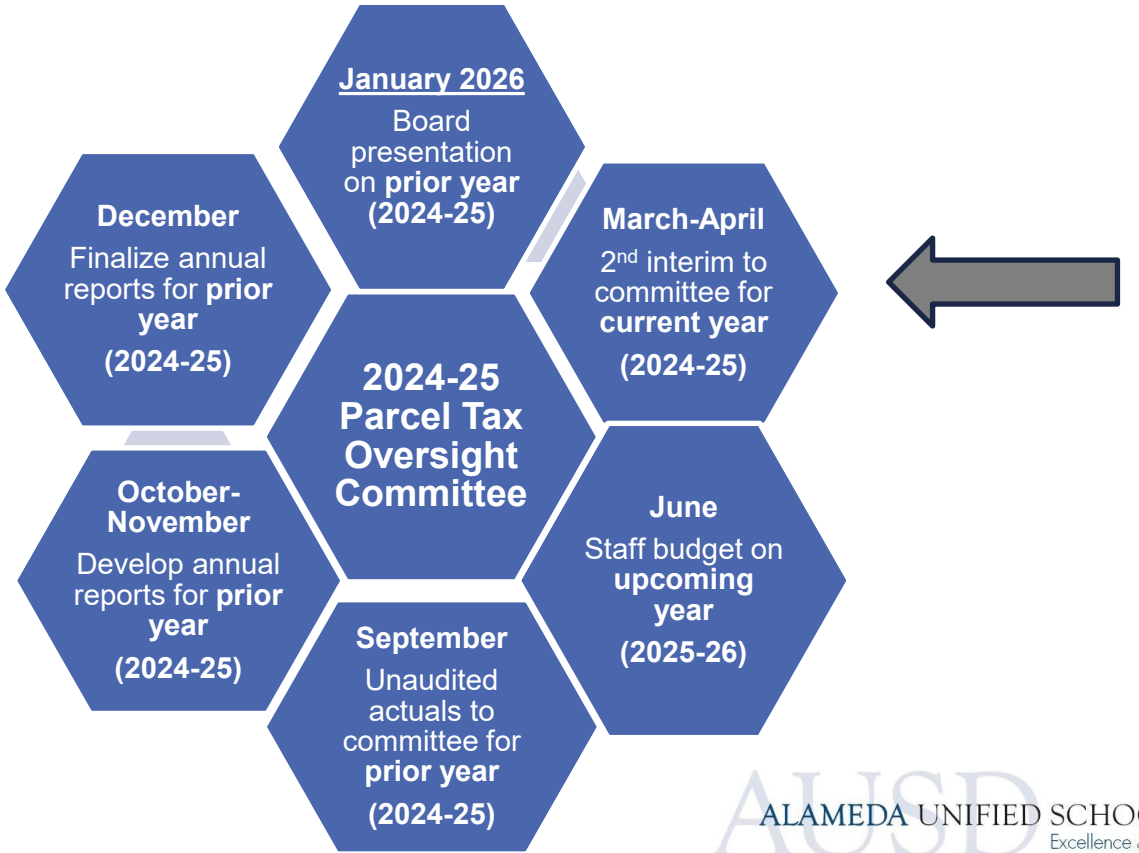
June (budget for upcoming year)

- Board presentation & adoption (via Business Services)

Fall (review prior year)

- Review Unaudited Actuals
- Draft Staff Annual Report
- Draft Parcel Tax Oversight Committee Report
- Finalize both
- Present to Board of Education in late winter

Oversight Cycle



Oversight Protocols

___ Oversight vs. Advisory
___Open Meetings
___ Public comment
___ Quorum and voting
___ Conduct
___ Committee Chair

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2024-25 Measure B1 Second Interim

AUSD
ALAMEDA UNIFIED SCHOOL DISTRICT
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Measure B1: 2024-25 2nd Interim Revenue Summary

Revenue Category	Adoption	2nd Interim
2024-25 payments	$12,895,139	$6,446,710
Possessory Interest on Government Property		$2,203
Prior Year Revenue		$29,804
TOTAL		$6,478,717

Measure B1: 2024-2025 Expenditures by Programs

	Categories	Measure Allocation	Budgeted Allocation	Budgeted expenditures	Encumbered and actual expenditures
1	Maintaining Small Class Sizes	14-15%	14.00%	$1,774,582	$1,774,582
2	Maintaining High-Quality Neighborhood Elementary Schools	7-8%	7.38%	934,700	934,700
3	Secondary School Choice Initiative and AP Courses	7-8%	7.64%	967,942	977,683
4	Programs to Close the Achievement Gap	13-14%	13.02%	1,650,000	977,683
5	High School Athletic Programs	4%	4.00%	506,920	191,906
6	Enrichment Programs	9-10%	9.48%	1,236,400	1,196,747
7	Attract and Retain Excellent Teachers	30-31%	30.01%	3,825,000	3,825,000
8	Counseling and Student Support Services	6%	6.09%	760,201	745,416
9	Alameda Students in Charter Schools	3-4%	3.39%	384,000	
10	Technology	5%	5.00%	633,559	635,278
	Subtotal			$12,673,304	**$11,931,311**
	Accountability and Fiscal Transparency	1.5-2%	1.5-2.00%	221,835	220,444
	Total			$12,895,139	$12,151,755

Measure B1: 2024-25 Expenditures by Types

Types	Budgeted Amount	% Total Parcel Tax Expenditures	Encumbered & Actual Amount	% Total Parcel Tax Expenditures
Certificated Salaries	$9,058,602	70.25%	8,827,128	68.45%
Classified Salaries	720,692	5.59%	663,167	5.14%
Payroll-Related Benefits	2,570,213	19.93%	2,449,830	19.39%
Books and Supplies	93,544	1.17%	93,542	.73%
Services and Contracts	68,088	0.73%	68,088	.53%
Capital Expenditures	-	0.00%		
Transfer to Charter Schools	384,000	3.33%		
Total	**$12,895,139**	**100.00%**	**$12,101,755**	**94.24%**

2024-25 Measure A Second Interim

Measure A: 2024-2025 Second Interim Revenue Summary

Categories	Budget Adoption	2nd Interim
2024-25 payments	$10,936,040	$5,483,317
Possessory Interest on Government Property		2,203
Prior Year Revenue		25,233
TOTAL		$5,510,753

Measure A: 2024-2025 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	$5,544,157	50.70%
Classified Salaries	1,978,963	18.10%
Payroll-Related Benefits	2,077,037	19.93%
Books and Supplies	-	0.00%
Services and Contracts	214,394	1.96%
Capital Expenditures		0.00%
Transfer to Charter Schools	1,018,556	9.31%
Total	**10,554,237**	**100.00%**

Combined Parcel Tax Program

2024-25 Measure A & Measure B1 Combined

Description	Measure A	Measure B1	Total
Certificated Salaries	$5,544,157	$9,058,602	$14,602,759
Classified Salaries	1,978,963	720,692	2,699,496
Payroll-related benefits	2,179,970	2,570,213	4,750,183
Books and Supplies	-	93,544	93,544
Services and Contracts	214,394	68,088	282,482
Capital Expenditures	-	-	
Transfer to Charter Schools	1,018,556	384,000	1,402,556
Total Expenditures	**$10,936,040**	**$12,895,139**	**$23,831,179**

Next Steps

__Review Unaudited Actuals (Sept.)

__Draft Staff Annual Report (Oct-Nov)

__Draft PTOC Report (December)

__Finalize both (December)

__Present to Board (January)

Measure E Update

Results as of March 14, 2024	75.65% Yes 24.35% No
Takes Effect	July 1, 2025
Review begins	Spring, 2026
Oversight Committee	Stays the same