AUSD Parcel Tax Program
2024-25 Unaudited Actuals Report

November 3, 2025

ALAMEDA UNIFIED SCHOOL DISTRICT
Excellence & Equity For All Students

Background: AUSD Parcel Tax Measures

AUSD's Parcel Taxes

Measure B1	
Approved	November, 2016
Took effect	July 1, 2018
Tax structure	0.32/square foot
Annual cap	$7,999/parcel
Revenue	$12 million/year
Purpose	11 programs
Original expiration	June, 2025

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

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

AUSD's Parcel Taxes Starting July 1, 2025

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

Measure E is now in place.

But during the fall of 2025, the committee will review and report on the 2024-25 actuals for B1 and A.

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

Cycle of Oversight

Fall (review prior year: 2024-25)

- **Review Unaudited Actuals**
- Draft Staff Annual Report
- Draft PTOC Report
- Finalize both
- Present to Board in late winter

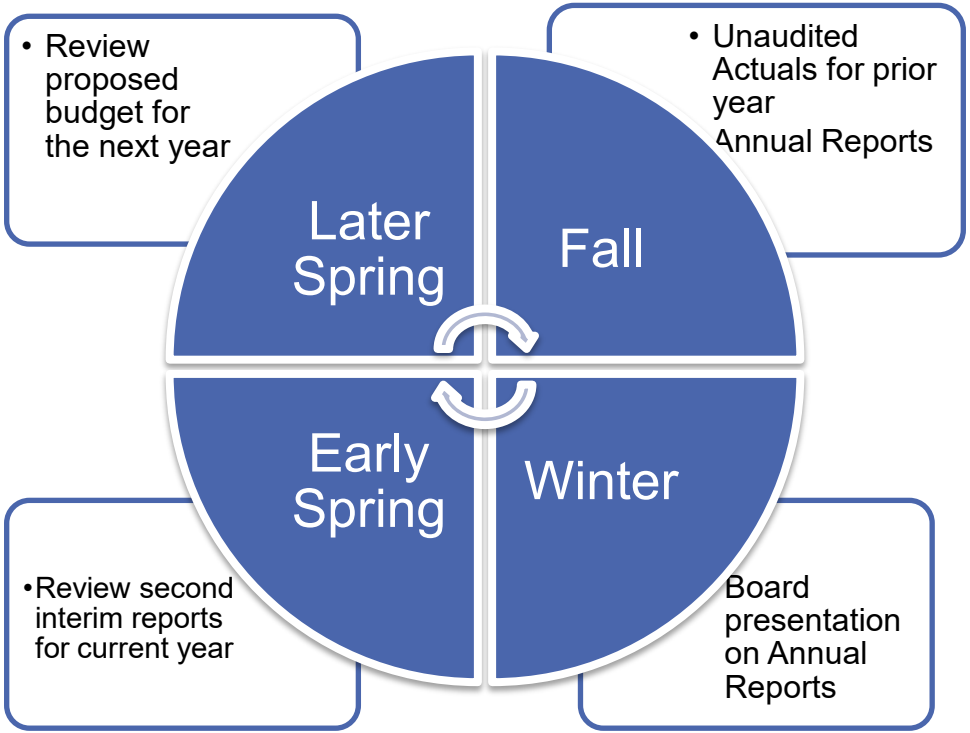
Spring (review current year: 2025-26)

- Review second interim reports

Late spring (review upcoming year: 2026-27)

- Review proposed budget

Cycle of Oversight



2024-25 Measure B1 Unaudited Actuals

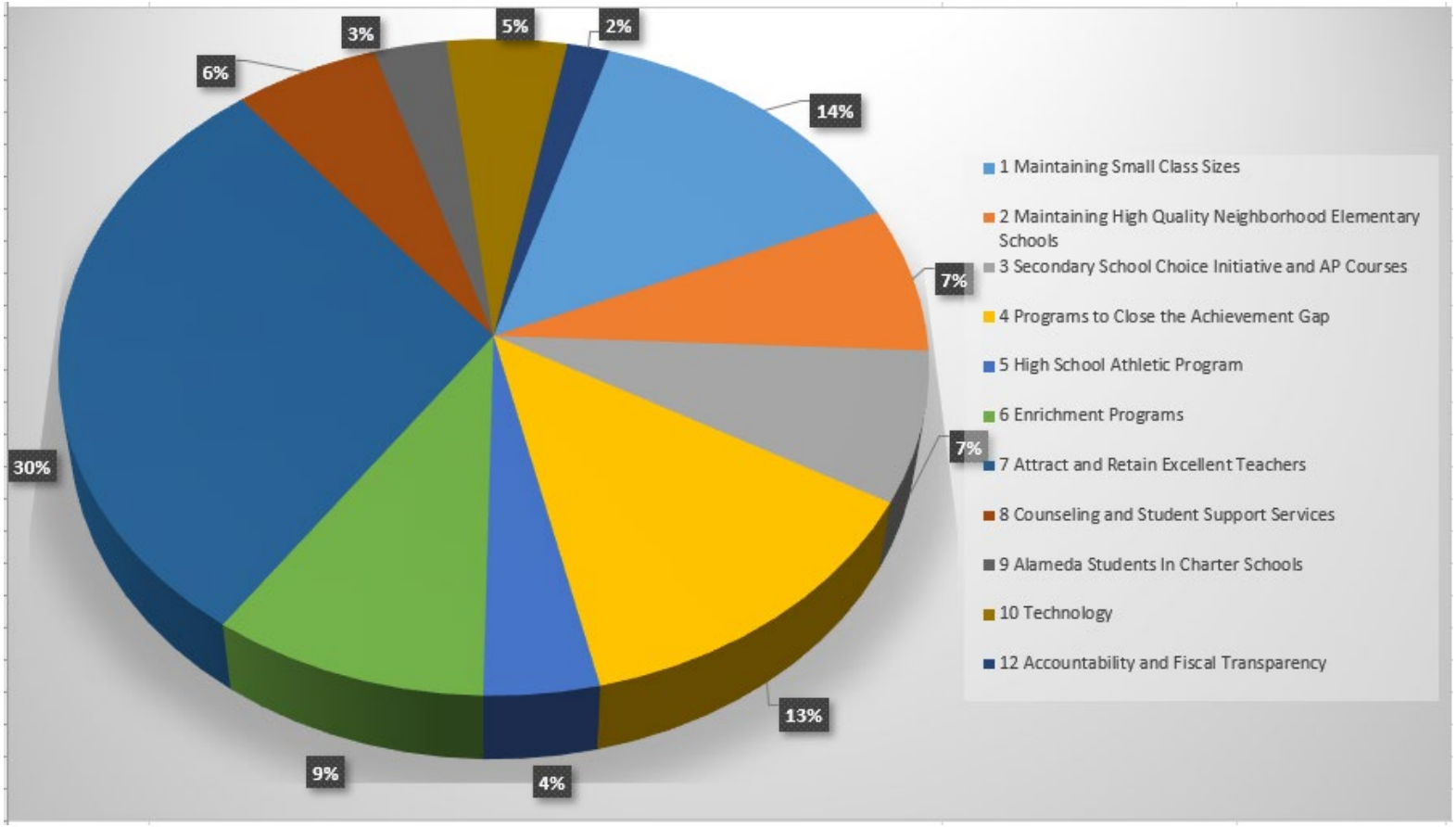
Measure B1: 2024-2025 Revenue Summary

Revenue Category	Amount
Beginning Balance (July 1, 2024)	
2024-25 payments	$12,896,922
Possessory Interest on Government Property	121,922
Prior Year Revenue	29,804
TOTAL	**Projected: $12,895,139**
	Actual: $13,048,718

Measure B1: 2024-25 Expenditures by Programs

	Categories	Allocation	Amount spent	% Total Parcel Tax Expenditures
1	Maintaining Small Class Sizes	14-15%	1,805,926	14.08%
2	Maintaining High-Quality Neighborhood Elementary Schools	7-8%	934,700	7.29%
3	Secondary School Choice Initiative and AP Courses	7-8%	967,745	7.55%
4	Programs to Close the Achievement Gap	13-14%	1,732,648	13.51%
5	High School Athletic Programs	4%	512,823	4.00%
6	Enrichment Programs	9-10%	1,227,550	9.57%
7	Attract and Retain Excellent Teachers	30-31%	3,846,172	30.00%
8	Counseling and Student Support Services	6%	769,234	6.00%
9	Alameda Students in Charter Schools	3-4%	384,678	3.00%
10	Technology	5%	641,130	5.00%
11	Adult Education	0%	0	0%
	Subtotal		**$12,822,606**	**100%**
	Accountability and Fiscal Transparency	1.5-2%	226,112	1.7%
	Total Expenditures		**$13,048,718**	

Measure B1: 2024-25 Expenditures by Programs



Measure B1: 2024-25 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	$9,281,466	71.13%
Classified Salaries	651,312	4.99%
Payroll-Related Benefits	2,564,066	19.65%
Books and Supplies	73,746	0.57%
Services and Contracts	49,439	0.38%
Capital Expenditures	44,011	0.34%
Transfer to Charter Schools	384,678	2.95%
Total	**$13,048,718**	**100.00%**

2024-25 Measure A Unaudited Actuals

Measure A: 2024-25 Revenue Summary

Categories	Amount
2024-25 payments	$10,937,930
Possessory Interest on Government Property	113,040
Prior Year Revenue	25,233
TOTAL	**Projected: 10,936,040**
	Actual: $11,076,203

Measure A: 2024-2025 Expenditures by Types

Types	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	$5,662,234	51.02%
Classified Salaries	1,979,315	17.90%
Payroll-Related Benefits	2,210,491	19.94%
Services and Contracts	205,607	1.95%*
Transfer to Charter Schools	1,018,556	9.19%
Total	**11,076,203**	**100.00%**

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

Combined Parcel Tax Program

2024-25 Measure A & Measure B1 Combined

Description	Measure B1	Measure A	Combined 2024-25	Combined 2023-24
Certificated Salaries	$9,281,466	$5,662,234	$14,943,700	$14,801,150
Classified Salaries	651,312	1,979,315	2,630,627	2,664,628
Payroll-Related Benefits	2,564,066	2,210,491	4,774,557	4,782,883
Books and Supplies	73,746	-	73,746	109,191
Services and Contracts	49,439	205,607	255,046	317,213
Transfer to Charter Schools	384,678	1,018,556	1,403,234	1,399,525
Capital Expenditures	44,011	-	44,011	-
Total Expenditures	**$13,048,718**	**$11,076,203**	**$24,124,921**	**$24,074,590**

2011-2025 Parcel Tax Program

Year	Measure A (2011) & B1	Measure A (2020)	Total
2011-12	12,061,100		12,061,100
2012-13	11,881,518		11,881,518
2013-14	11,983,873		11,983,873
2014-15	12,110,215		12,110,215
2015-16	12,183,690		12,183,690
2016-17	12,205,084		12,205,084
2017-18	12,506,641		12,506,641
2018-19	12,641,887		12,641,887
2019-20	12,590,214		12,590,214
2020-21	12,558,259	10,687,066	23,245,325
2021-22	12,797,711	10,840,656	23,638,367
2022-23	12,922,758	10,982,465	23,905,223
2023-24	13,018,391	11,056,199	24,074,590
2024-25	13,048,718	11,076,203	24,124,921

Next Steps

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