2024-25 STAFF PARCEL TAX REPORT



PUBLISHED BY AUSD'S BUSINESS SERVICES DEPARTMENT

January XX, 2026

AUSD ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

Superintendent's Introduction



Dear community,

For the last 14 years, AUSD students and staff have benefited from a series of parcel taxes generously approved by our community.

- **Measure A** (passed in 2011) and its 2016 successor, **Measure B1**, have provided 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.

- A new **Measure A,** passed in 2020, has provided about $11 million per year to help AUSD attract and retain high-quality employees.

Together, these two taxes have provided nearly XXXX to AUSD over the last 14 years and supported crucial educational programs that have benefitted every teacher and every student in our schools.

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. As such, Measures A and B1 expired on June 30, 2025, and Measure E replaced them.

This year's Annual Report summarizes and celebrates not only the last year of the combined parcel tax program, but the history and contributions of this particular set of taxes. 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 both 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 A (2011)	Measure B1 (2016)	Measure A (2020)	Measure E
Approved	March, 2011	November, 2016	March, 2020	March, 2024 (went into effect July 1, 2025)
Structure	$0.32/building square foot with a cap of $7,999; $299 for unimproved parcels	$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	~$12 million	~$13 million	~$11 million	n/a until 2025-26
Expenditures	~$12 million	~$12 million	~$11 million	n/a until 2025-26
Purpose[1]	Maintain high-quality Alameda schools by protecting small class sizes; core academic, art, music and athletic programs; neighborhood schools; and retaining excellent teachers.	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.
Sunset	June 2016	June 2025	June 2025	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 and typically less than 10 percent from the federal government. School districts have only one way to raise additional money for instructional programs: 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- or federal-level values or 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

State law mandates that school districts organize citizen oversight committees for facilities bonds. Parcel taxes do not require oversight committees. To ensure transparency and community trust, however, AUSD included oversight committees in Measure A-2011, Measure B1, and Measure A-2020. Those committees are specifically charged with "annually reviewing District compliance with the terms of this Measure."

In October 2020, AUSD's Board of Education voted to combine oversight and reporting of Measures B1 and Measure A-2020 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.**

Since 2011, XX Alameda residents have participated in the Parcel Tax Oversight Committee (see Appendix 1). Those members have contributed their expertise 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, suggestions, and willingness to serve our district's community.

The 2024-25 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.

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.

2024-25 Parcel Tax Program Oversight Committee Members

Joyce Boyd (Chair)
Jessica Downs (AEA)
Erin Fraser
Anna Maier
Timothy McQuillan
Kirsten Navis
Sean Noonan
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.

During the 2024-25 school year, staff gave the following four presentations about Measure B1 and Measure A to the Board of Education:

May 28, 2024: 2024-2025 Budget Adoption Process: "Presentation on Governor's May Revise Report & Recommendations on Budgeting by Site, by Program and Parcel Tax Funds"

June 11, 2024: "Public Hearing of Budget Proposal 2024-25"

June 25, 2024: The Board approved those recommendations as part of the "Adoption of Budget for Fiscal Year 2024-25"

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 February 2026. 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**.**

2024-25 Parcel Tax Oversight Committee Meetings

The 2024-25 parcel Tax Oversight committee met four times:

- May 7, 2025
- November 3, 2025
- December 16, 2025
- January __, 2026

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.

2024-25 Measure B1 Revenues

In June 2024, when the Board adopted its 2024-25 budget, the District projected that Measure B1 would generate revenues of $12,895,139 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 2024-25 in September 2024, the actual Measure B1 revenues received for the year were $13,048,718— $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
2024-25 payments	$12,896,922
Possessory Interest on government property*	121,922
Prior Year Revenue	29,804
TOTAL	$13,048,718

**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	3054
Supplemental Security Income (SSI)	1
Social Security Disability Insurance (SSDI)	8

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

2024-2025 Measure B1 Allocations and Expenditures

Item #	Expenditure Category	Percentage Originally Allocated	Percentage Spent (2024-25)	Amount Spent (2024-25)
1	Small Class Sizes K-3 •Maintaining 25:1 K-3 class size	13-14%	14.08% [1]	$1,805,926
2	Neighborhood Elementary Schools	7-8%	7.29%	934,700
3	Secondary School Choice Initiative & AP Courses •EHS 8 AP Sections; 1.6 FTE[2] •AHS 9 AP Sections; 1.6 FTE •ASTI (maintaining small class sizes) 2 FTE •Island (maintaining small class sizes) 2.0 FTE	7-8%	7.55%	967,745
4	Programs to Close Achievement Gap • Restore 5 days of instruction[3]	15-16%	13.51%[1]	1,732,648
5	High School Athletic Programs • Coach stipends •Athletic supplies •Outside services	4.00%	4.00%	512,823
6	Enrichment Programs •Elementary schools - music, PE, and libraries •Middle schools - 4 Fine Art sections •High schools - 10 Fine Art sections	9-10%	9.57%	1,227,550
7	Attract and retain excellent teachers •Maintenance of current AEA salary schedule	25-26%	30.00%[1]	3,846,172
8	Counseling and student support services •Counselors: 6 FTE •College Career Techs: 0.8 FTE	6.00%	6.00%	769,234
9	Alameda Charter Students	3-4%	3.00%	384,678
10	Technology •Equipment •3.5 FTE	5%	5.00%	641,130
11	Adult Education	4%	0%[1]	0
	Subtotal (Measure B1)			12,822,606
	Accountability and Transparency	1.5-2%	1.7%	226,112
	Total 2024-25 parcel tax expenditures			$13,048,718

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.

Measure B1 Allocation Changes

Measure A-2011 and 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.

Since 2011, AUSD's Board of Education has adjusted the allocations for Measure A and B1 only 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. The Board approved this 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 allocation 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 2024-25: 14.08%

In 2024-25, AUSD spent $1,805,926 to keep K-3 classes staffed at a 25:1 maximum.

State law mandates a maximum of 31 for kindergarten and 30 for grades 1-3. Without Measure B1, K-3 class sizes would need to increase.

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, especially when combined with high-quality teaching.



One of the three Focus Areas in AUSD's 2023 Strategic Plan is to construct a "strong foundational program for all students." A key component of that foundational program is the creation of a rigorous literacy program in pre-K through 3rd grade, so that students develop the critical reading skills on which they will rely throughout their academic journey. "Education research has consistently shown that students who achieve reading proficiency by the end of third grade are more likely to succeed in later grades," says Tanya Harris, Director, Elementary Education.

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**

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."



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

Percentage allocated in Measure B1:
7-8% of parcel tax revenues
Percentage spent in 2024-25: 7.29%

In 2024-25 the District spent $934,700 to support principals, office managers, health clerks, and custodians at AUSD's elementary schools.

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.

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
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."

Percent allocated in Measure B1: 7-8% of parcel tax revenues
Percent spent in 2024-25: 7.55%

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 with 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 2024-25, the District spent $967,745 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.

- 9 AP sections at Alameda High (1.6 FTE): $227,873 (24% of total allocation)
- 8 AP sections at Encinal High School (1.6 FTE): $206,076 (21% of total allocation)
- Smaller class sizes at ASTI to support its programs (2.0 FTE): $244,495 (25% of allocation)
- Smaller class sizes at Island High School to support its programs (2.0 FTE): $289,301 (30% of total allocation)

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	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."

Percent originally allocated in Measure B1: 15-16% of parcel tax revenues
Re-allocated percent: 13-14%
Percent spent in 2024-25: 13.51%
In 2024-25, the District spent $1,732,648 to maintain five extra days in the school year. This investment provides much-needed time for professional development (PD) for teachers. In 2024-25, that PD included: sessions on best practices for teaching reading, writing, math, history, and assessments, as well as sessions focused on culturally responsive teaching, 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:



Much of AUSD's professional development in 2024-25 focused on creating more nurturing and equitable classrooms, including via sessions on cultural responsiveness, offered by Dr. Sharroky Hollie.

- **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 2023-24 that we were able to gather data for three consecutive years and get a better sense of trends in achievement.

AUSD's most recent assessments show that at a high level, AUSD's students continue to perform at higher levels than the county and state and they have bounced back from the learning loss that they – like students in public schools around the country – experienced during the pandemic. However, as our recent Dashboard Results slideshow reveals, persistent gaps remain between certain demographic groups, including between African-American students, on the one hand, and White and Asian students on the other, as well as between students with IEPs and those without IEPs.

While we cannot yet say our programs have *significantly* improved "closing the achievement gap," AUSD's 2023 Strategic Plan clearly articulates a commitment to providing both the foundation and the supports needed to help all students thrive educationally. Since the plan's release, AUSD has developed numerous programs aimed at providing an equitable and excellent education for all, including:

- A new literacy framework focused on pre-k to 3rd grades
- Adoption of a new grading framework for secondary students focused on assessing students more accurately
- Re-configuring math pathways in grades 4-6
- Providing mentors/advisors to African-American students
- Creating a scholar program to support students and families with demonstrated need.

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	0%

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."

Percent allocated in Measure B1: 4% of parcel tax revenues
Percent spent in 2024-25: 4%

In 2024-25, the District spent $512,823 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.)

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	0%



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. Here the Encinal High School girls basketball team poses at the NCS championship in March, 2025.

Photo credit: Dylan Berget

Maintaining Art, Music, Drama, PE, and Library as Integral Subjects of the K-12 Curriculum



Paizley Spencer, an elementary teacher librarian at Otis Elementary School, has long advocated for the benefits of school librarians.

"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."

Percent allocated in Measure B1: 9-10% of parcel tax revenues
Percent spent in 2024-25: 9.57%

In 2024-25, the District used $1,227,550 in Measure B1 funds to support:

- Salaries of elementary music teachers, PE teachers, and teacher librarians: $995,224
- Middle School fine arts classes: $83,217
- High School fine arts classes: $149,109

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	0%

Attracting and Retaining Highly Qualified and Excellent Teachers

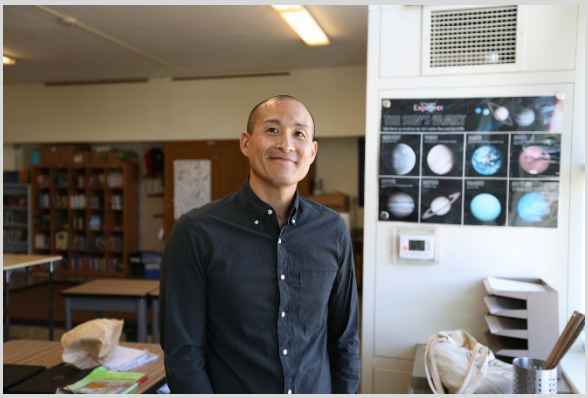
"25-26% of the Available Revenues of this Measure will be dedicated annually to attracting and retaining highly qualified and excellent teachers."

Percent originally allocated in Measure B1: 25-26% of parcel tax revenue
Re-allocated percent: 30-31%*
Percent spent in 2024-25: 30.00%

In 2024-25, the District spent $3,846,172 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 30** 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, 2025, AUSD named Michael Kramer-Wong, a 4/5 grade teacher at Paden Elementary School, the 2025 Teacher of the Year based on his ability to engage and inspire students and lead school-wide initiatives.

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	0%

Providing a Lower and More Effective Ratio of Students to Counselors and Support Providers



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

"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."

Percent allocated in Measure B1: 6% of parcel tax revenue
Percent spent in 2024-25: 6%

In 2024-25, the District spent $769,234 in parcel tax funds on:

- $722,932 for 5.00 FTE academic counselors
- $46,302 for 0.8 FTE college and career technician

The funds brought our student to counselor ratio to:

- 397:1 in our middle schools
- 326:1 in our high schools

Without the parcel tax, the ratio would be:

- 733:1 in our middle schools
- 458:1 in our high schools

The national average is 376:1.

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	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."

Percent allocated in Measure B1: 3-4% of parcel tax revenue
Percent spent in 2024-25: 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 2024-25, the District provided $384,678 of Measure B1 revenues to support Alameda students in Alameda's charter schools. Under the terms of the ballot, charter schools are free to spend their Measure B1 funds on any educational purpose.

Include tribute to David Forbes on this page?

Charter School Name	P-2 ADA[1]	Allocation Percentage	Allocation Amount
ACLC	135.58	16.02%	$61,629
NEA	314.51	37.16%	142,963
Academy of Alameda	396.18	46.81%	180,086
Total	864.63	100%	$384,678

[1] "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."



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.

Percent allocated in Measure B1: 5% of parcel tax revenue collected
Percent spent in 2024-25: 5%

In 2024-25, AUSD used $641,130 to pay for:

- 3.4 FTE staff positions: $473,934
- Technology replacements and upgrades: $167,196

Those replacements and upgrades included Chromebooks, document cameras, projectors, desktop computers, carts for Chromebooks, laptops, short throw projectors, and iPads. These purchases provide up-to-date technology and educational programs for staff as well as 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.

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
74%	26%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	0%

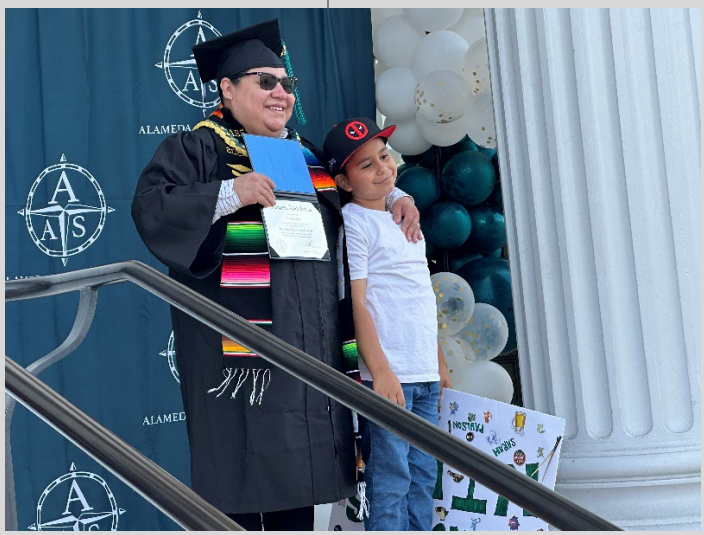
Supporting Alameda Adult School

"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."

Percent allocated in Measure B1: 4% of parcel tax revenue collected
Percent spent in 2024-25: 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.

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
0%	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
Percent spent in 2024-25: 1.7%

In 2024-25, the District spent $226,112 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).

PERCENT SPENT ON SALARIES	PERCENT SPENT ON MATERIALS
100%	0%
AMOUNT SPENT VIA MEASURE B1	**AMOUNT SPENT VIA MEASURES A-2011 & B1**
	0%



2024-25 Measure B1 Expenditures by Grade Level, Site, and Department

All Elementary Schools	Actual Expenditures
Elementary Music-PE-Media	$995,224
Neighborhood Elementary Schools	934,700
Small Class Sizes in K-3	1,805,926
All K-12 Schools	
Attract Excellent Teachers	3,846,172
Restore 5 Days for Teachers	1,732,648
AUSD Departments	
Technology Department	641,130
Business Services (Accountability & Reporting)	226,112
Alameda High	
Counseling & Student Support	214,563
Enrichment Programs	68,919
High School Athletics – Boys	132,107
High School Athletics - Co-Ed	55,743
High School Athletics – Girls	70,890
Secondary School Choice	227,873
ASTI	
Secondary School Choice	244,495
Bay Farm School	
Counseling	30,649
Encinal Jr/Sr High	
Counseling & Student Support	306,494
Enrichment Programs	80,190
High School Athletics – Boys	102,666
High School Athletics - CO-Ed	80,983
High School Athletics – Girls	70,434
Secondary School Choice	206,076
Island High	
Secondary School Choice	289,301
Lincoln Middle	

Counseling & Student Support	129,768
Enrichment Programs	36,858
Wood Middle	
Counseling & Student Support	87,760
Enrichment Programs	46,359
Charter Schools	
Charter Schools	384,678
Total	**$13,048,718**



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

2024-2025 Measure B1 Expenditures by Type

Description	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%

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 (LCFF). 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 who 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", which means AISD receives 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 included:

- **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, which allowed the District to raise all employee salaries by 9%. 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[1]
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	-9%
2024-25	0%[2]	Pending[3]

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) – a 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).

[1] 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 benefits). Data on Alameda County districts' average salary and contribution to health and welfare benefits for 2024-25 is not yet available.

[2] AUSD and AEA had agreed that if the cost-of-living increase was less than 2% in 2024-25, they would not negotiate a raise.

[3] Data on Alameda County districts' average salary and contribution to health and welfare benefits for 2024-25 is not yet available.

2024-25 Measure A Revenues

In June 2024, when the Board adopted its 2024-25 budget (including specific allocations for Measure A for that year), the District projected that the parcel tax would generate revenues of $10,936,040 that fiscal year. This projection was based on tax information from Alameda County. At the time of unaudited actuals ("closing of the books" for 2024-25) in September 2025, the actual Measure A revenues received for the year were $11,076,203 —and $140,163 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
2024-25 payments	$10,937,930
Possessory Interest on government property	113,040
Prior year revenue	25,233
TOTAL	$11,076,203

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	3051
Supplemental Security Income	8
Social Security Disability Income	1

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 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."

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%
2024-25	24	4	71	8	1045	0%

2024-25 Measure A Allocations and Expenditures

Description	Amount	% Total Parcel Tax Expenditures
Certificated Salaries	$5,663,041	51.13%
Classified Salaries	1,978,963	17.87%
Payroll-Related Benefits	2,210,026	19.95%
Books and Supplies	-	0.00%
Services and Contracts	205,607	1.86%
Capital Expenditures		0.00%
Transfer to Charter Schools	1,018,556	9.19%
Total	$11,076,203	100.00%

2024-25 Measure A Transfer to Charter Schools

Charter School	P-2 ADA	Allocation %	Allocation $
ACLC	135.58	16.02%	$162,754
NEA	314.51	37.16%	377,547
Academy of Alameda	396.18	46.81%	475,585
Total	**846.27**	**100%**	**$1,015,886**

2024-25 Measure A & Measure B1 Combined Expenditures

Description	Measure A	Measure B1	Total
Certificated Salaries	$5,663,051	$9,281,466	$14,943,700
Classified Salaries	1,978,963	651,312	2,630,627
Payroll-related benefits	2,210,026	2,564,066	4,774,557
Books and Supplies	-	73,746	73,746
Services and Contracts	205,607	49,439	255,046
Capital Expenditures	-	44,011	44,011
Transfer to Charter Schools	1,018,556	384,678	1,403,234
Total Expenditures	**$11,076,203**	**$13,048,718**	**$24,124,921**

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	$11,983,27	$12,110,21	$12,183,690	$12,205,084	$12,506,641
Expenditures	$11,871,362	12,211,883	$12,058,05	$12,003,35	$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**	**2024-25**
Revenue	$12,641,887	$12,590,214	$12,558,259	$12,797,711	$12,922,758	$13,018,391	$13,048,718
Expenditures	$12,676,539	$12,590,214	$12,258,259	$12,761,141	$12,959,328	$13,018,391	$13,048,718

Measure A (2020)					
Description	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Revenue	$10,687,066	$10,840,656	$10,982,465	$11,056,199	$11, 076,203
Expenditures	$10,687,066	$10,840,656	$10,982,465	$11,056,199	$11, 076,203

Totals	
Measure	**Total**
Measures A (2011)	$85,033,876
Measure B1	$89,577,938
Measure A (2020)	$54,642,589
Total	$229,254,403

{Insert table for buckets from 2011-2025}

Looking Forward: Extended Local Funding

Measure E, which replaces and extends Measures B1 and Measure A, went into effect on July 1, 2025. It is expected to generate some $23 million per year to continue funding valuable programs across AUSD schools.

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.