2024-25 Parcel Tax Oversight Committee Report

Since 2011, AUSD students and staff have benefited from three significant parcel taxes: Measure A (passed in 2011); B1 (a renewal of Measure A that was passed in 2016); and a new parcel tax, Measure A, that voters approved in 2020.

Both measures called 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 allowed for one unified committee to oversee revenues, expenditures, and administration of both parcel taxes.

This is the fifth report of that combined committee. It is a companion piece to the 2024-25 Staff Annual Parcel Tax Program Report, which summarizes the revenues and expenditures of 2024-25 parcel tax program both for that year and the preceding 15 years.

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 2024-25 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
- Asking for additional data on how Measure A has helped to attract and retain employees
- 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, including how it will be overseen and reported
- The transition of the Parcel Tax Oversight Committee's focus from Measures B1 and A to Measure E.

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 2024-25 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 2024-25 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.

As members of this Oversight Committee, we would like to emphasize the crucial role parcel taxes play in our school district, especially in the context of the state and federal governments' continually deficient and volatile funding. Since 2011, Alameda's property owners have contributed more than $229 million to the AUSD programs and salaries. The District would not have been able to maintain some of its signature programs – including smaller class sizes, neighborhood schools, high school athletics, and secondary school options – without these significant contributions.

As such, we are grateful to Alameda voters for continuing to support education in Alameda by approving these taxes.

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.

2024-2025 Parcel Tax Oversight Committee

Joyce Boyd (chair)
Jessica Downs (left mid-year)
Erin Fraser
Anna Maier
Timothy McQuillan
Kirsten Navis
Ronald Parodi
Sean Noonan
Adam Schlosser