

AUSD

ALAMEDA UNIFIED SCHOOL DISTRICT
EXCELLENCE & EQUITY FOR ALL STUDENTS

2021-2022 PARCEL TAX PROGRAM STAFF REPORT

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Services Department
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SUPERINTENDENT'S INTRODUCTION

Dear community,

Alamedans have long voted to support AUSD with "parcel taxes" specifically designed to supplement a state budget that remains both insufficient and inequitable for public education.

Currently, our students and staff benefit from two parcel taxes generously approved by the Alameda community:

- **Measure B1**, which provides about \$12 million per year to protect highly valued programs such as arts, sports, small class sizes, neighborhood elementary schools, and counselors and academic programs for both struggling and high-achieving students
- **Measure A**, which provides \$10 million per year to help AUSD attract and retain high-quality employees by increasing salaries by nearly 10 percent

Together, these two taxes contribute more than \$23,000,000 to AUSD's annual budget. That is more than 20 percent of AUSD's annual revenues and as such is a crucial source of our funding for high-quality programs.

Integral to the management and oversight of the parcel tax is an annual report on revenues and expenditures of the parcel tax monies for the previous fiscal year. These reports typically come out in January or February of the following year, as AUSD's accounts are audited in the fall following the closing of the books for the fiscal year ending in June.

The following Staff Report summarizes **2021-22** Measure A and Measure B1 revenues and expenditures year. The Parcel Tax Program Oversight Committee's Annual Report is available [here](#).

I am 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 plan and build stronger programs and attract and retain the high-quality employees our students need.

Sincerely,

Pasquale Scuderi



AUSD Parcel Taxes At a Glance

| | Measure B1 | Measure A |
|--------------|---|---|
| Approved | November, 2016 | March, 2020 |
| Structure | \$.32/building square foot with a cap of \$7999; \$299 for unimproved parcels | \$.265/building square foot with a cap of \$7999 |
| Revenues | ~\$12 million | ~10 million |
| Expenditures | ~12 million | ~10 million |
| Purpose | Supports academic, enrichment, and athletic programs in 11 categories | Supports attracting & retaining high-quality teachers and school employees. |
| Sunsets | June 2025 | June 2027 |

What is a Parcel Tax?

California public schools receive the bulk of their revenue through the state government. School districts can raise additional money for programs only one way: through special “parcel taxes.” (To raise funds for facilities, districts can also put construction bonds on election ballots.)

A “parcel” refers to a unit of property. Under state law, parcel taxes can be “flat” (meaning all property owners pay the same amount) 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. These parcel taxes need a supermajority (66.67%) vote to pass if the district puts the measure on the ballot or a simple majority (50% + 1) vote to pass if it is put on the ballot via the citizen initiative process.

About 10% 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 Oversight Committee

Both Measure B1 and Measure A stipulate that a "District Oversight Committee" be created to "annually review District compliance with the terms of this Measure." The measures also mandate that the Board of Education "set the size, structure, and scope of duties of the Oversight Committee." In October, 2020, AUSD's Board of Education voted to combine oversight and reporting of the two parcel taxes to facilitate unified oversight of and reporting on AUSD's parcel tax program. The resulting changes are reflected in AUSD's [Board Policy 3471.01](#).

During the 2021-22 school year, the 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.

Following the Board's vote, the

Measure B1 Oversight Committee voted on November 18, 2020 to become the AUSD Parcel Tax Program Oversight Committee, beginning with the 2020-21 oversight year.

In addition to discussing the details of each program, the 2021-22 Parcel Tax Program Oversight Committee discussed establishing metrics for measuring the effectiveness of the current parcel tax expenditures.

The current members of the Parcel Tax Oversight Committee provide experience in accounting, public school finance and administration, government, organizational development, policy and regulations, and non-profit management. We are grateful to the committee's expertise, respectfulness, suggestions, and willingness to serve our district community.

2021-22 Parcel Tax Program Oversight Committee Members*

- Doug Biggs
- Joyce Boyd
- Roxanne Clement (AEA member)
- Carrie Hahnel (chair)
- Steve Kellner
- Bob Kreitz
- Mark Ouimet
- Sean Noonan
- Adam Schlosser
- Steven Smith

*The 2021-22 Parcel Tax Program Oversight Committee began meeting in March, 2022.

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.



PTOC Meetings and Presentations

AUSD Board Policy 3471 (Parcel Tax Funds) requires that district staff generate three reports about both Measure B1 and Measure A.

For the 2021-22 school year, staff gave the following four presentations about Measure B1 and Measure A to the Board of Education:

June 8, 2021: [“Public Hearing of Budget Proposal 2021-22”](#)

June 23, 2021: The Board approved those recommendations as part of [“Final Budget for Fiscal Year 2021-22”](#)

April 26, 2022: [Parcel Tax Program Annual Reports for 2020-21”](#)

May 17, 2022: [“Superintendent’s Recommendations for the Measure B1 Oversight Committee”](#)

This Annual Report, as well as the Oversight Committee’s report, will be presented to the Board of Education in February, 2023. Both reports will be posted to the [AUSD Parcel Tax Program Oversight Committee web 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:

In an election held on November 8, 2016, the voters approved, by 74.25%, the Measure B1 parcel tax. The parceltax replaces the existing school parcel tax (Measure A). Residential and commercial property owners will pay \$0.32 per square foot on buildings, with

a maximum tax of \$7,999 per parcel. Properties with no buildings on them will pay \$299. Revenues raised by Measure B1 are authorized to be used only for those educational programs and activities set forth in the eleven specific categories set forth in the Measure B1 ballot language. Revenue of \$12,761,141 and expenditures of \$12,761,141 for the Measure B1 parcel tax for the year ended June 30, 2022 are included in these audited financial statements.

In an election held on March 3, 2020, the voters approved, by 67.10%, the Measure A parcel tax. Under Measure A, property owners will be levied \$0.265 per building area square foot annually for seven years. The tax goes into effect July 1, 2020 and sunsets June 30, 2027. There is an annual cap of \$7,999 per parcel; vacant parcels will be charged \$299, annually. Seniors and community members who receive Social Security Disability payments can apply to be excepted from the parcel tax. Revenue from the Measure A parcel tax will be used for the specific purpose of attracting, recruiting, and retaining teachers and school employees, such as counselors, as set forth in the full text of the Measure A ballot. Revenue of \$10,840,656 and expenditures of \$10,840,656 for the Measure A parcel tax for the year ended June 30, 2022 are included in these audited financial statements.

The full auditor's report is available on our [District Financial Information page](#).

2021-22 Oversight Committee Meetings

The 2021-22 Parcel Tax Oversight Committee met four times:

- March 24, 2022
- September 19, 2022
- November 29, 2022
- January 19, 2022

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](#).



Measure B1 After the Pandemic

Like many students across the country, Alameda Unified students engaged in remote learning from March 2020 until March 2021.

A number of in-person programs were put on hold during this time — including sports, music, and library services. AUSD assigned the staff who run those programs to different roles, however, rather than laying them off, and continued to support their salary with Measure B1 funds.

Put another way, due in large part to Measure B1, AUSD was able to avoid laying off employees during the pandemic.

In 2021-22, most AUSD employees who had been re-assigned during the pandemic returned to their former roles.



2021-22 Measure B1 Revenues

In June 2021, when the Board adopted its 2021-22 budget, the District projected that Measure B1 would generate revenues of \$12,569,809 that fiscal year. This projection was based on tax information from Alameda County.

At the time of audited actuals (“closing of the books”) for 2021-22 in November 2022, the actual Measure B1 revenues received for the year were \$12,797,711 — \$227,902 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 \$7999 cap is lifted and the resultant new parcels generate more revenue. In addition, new homes being built on the island will also be contributing to the Measure B1 revenues.

| Revenue Category | Measure B1 |
|---|---------------------|
| 2021-22 payments | \$12,589,419 |
| Possessory Interest on government property* | 197,168 |
| Prior Year Revenue | 11,124 |
| Accounts Receivable Write-Off | - |
| TOTAL | \$12,797,711 |

**Possessory interest is paid by lessees of City of Alameda property, including property on Alameda Point.*

Exemptions

A property that is the primary residence of a community member aged 65 or older or who receives Social Security Income for a disability is eligible to be exempted from the parcel tax.

Exemption forms are available on AUSD's [Measure B1 web page](#).

| Category | Number |
|------------------------------------|--------|
| Seniors | 3,029 |
| Supplemental Security Income (SSI) | 2 |
| SSDI | 2 |

2021-2022 Measure B1 Allocations and Expenditures

The amounts allocated for Measure B1's expenditure categories in the ballot measure, as well as the actual revenue spent per category in 2021-22, are shown below.

| Item # | Expenditure Category | Percent Originally Allocated (Measure B1) | Percent Spent (2021-22) | Amount Spent (2021-22) |
|--------|--|---|-------------------------|------------------------|
| 1 | Small Class Sizes K-3 •Maintaining 25:1 K-3 class size | 13-14% | 14.04% ¹ | \$1,772,426 |
| 2 | Neighborhood Elementary Schools | 7-8% | 7.79% ¹ | 946,729 |
| 3 | Secondary School Choice Initiative and AP Courses •EHS 8 AP Sections •AHS 9 AP Sections •ASTI (maintaining small class sizes) 2 FTE ² •Island (maintaining small class sizes) 2.8 FTE | 7-8% | 7.66% | 947,655 |
| 4 | Programs to Close Achievement Gap •Restore 5 days of instruction ³ •SIM Initiative | 15-16% | 13.59% | 1,714,916 |
| 5 | High School Athletic Programs •Coach stipends •Athletic supplies •Outside services | 4% | 4% | 504,922 |
| 6 | Enrichment Programs •Elementary schools - music, PE, and libraries •Middle schools - 4 Fine Art sections •High schools - 10 Fine Art sections | 9-10% | 9.04% | 1,140,872 |
| 7 | Attract and retain excellent teachers •Maintenance of current AEA salary schedule | 25-26% | 30.00% ¹ | 3,786,917 |
| 8 | Counseling and student support services •Counselors: 6 FTE •College Career Techs: .8 FTE | 6% | 6% | 752,822 |
| 9 | Alameda Charter Students | 3-4% | 3% | 384,000 |
| 10 | Technology •Equipment •3.5 FTE | 5% | 4.71% | 594,583 |
| 11 | Adult Education | 4% | 0% ⁴ | 0 |
| | Subtotal (Measure B1) | | | |
| | Accountability and Transparency | 1.5-2% | % | 174,653 |
| | Total 2021-22 parcel tax expenditures | | | \$12,586,488 |

1. Allocations for this category were adjusted due to changed funding circumstances. Please see page 8 for details.

2. FTE: Full-time employee equivalent

3. These days were cut in 2010 when a prior parcel tax, Measure E, did not pass.

4. Allocations for this category were adjusted due to changed funding circumstances. Please see page 8 for details.

Measure B1

Allocation Changes

The former Measure A (2011) and the current 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

AUSD's Board of Education has adjusted the allocations for Measure A and B1 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 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 allotment described in the Measure B1 ballot language and, where relevant, the percentage actually spent due to these changed funding circumstances.



Resources

AUSD: [Measure A web page](#)

AUSD: [Measure B1 web page](#)

AUSD: [Board Policy on Parcel Taxes](#)

AUSD: [Fiscal Reports](#)

Ed100: "[Parcel Taxes](#) and Bonds Demystified"

1. 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 2020-21: 14.04%

In 2021-22, the District spent **1,772,426** so that K-3 classes could remain staffed at a 25:1 maximum. Without this measure, K-3 class sizes most likely would need to be higher. Smaller class sizes have been linked to better outcomes for all students, especially for those subgroups who have traditionally been disadvantaged in education.

2. 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."



Percentage allocated in Measure B1: 7-8% of parcel tax revenues
Percentage spent in 2020-21: 7.50%

Measure A funds in this category were dedicated to supporting principals, office managers, health care clerks, and custodians at AUSD elementary sites. In 2021-22 the District spent **\$946,729** to support principals, office managers, health care clerks, and custodians at these schools.

Neighborhood schools confer a number of benefits, including building community and enabling walking and biking to school, which in turn helps reduce traffic and pollution, supports student independence, and improves student health.

3. Maintaining Advanced Placement courses, 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."

Amount allocated in Measure B1: 7-8%
of parcel tax revenues

Percentage spent in 2019-20: 7.79%

In 2021-22, the District spent **\$983,255** on this category. The money funded 9 AP sections at Alameda High (\$209,085) and 8 AP sections at Encinal High School (\$172,361), as well as smaller class sizes at ASTI (\$261,482) and Island High School (\$340,327) to support the programs at those schools.

4. 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."

Amount originally allocated in Measure B1: 15-16% of parcel tax revenues
Re-allocated percentage: 13-14%
Percentage spent in 2021-22: 13.59%

In 2021-22, the District used this category on:

- Maintaining five extra days in the school year: \$1,714,961

The investment in five additional school days provides time for in-depth professional development (PD) for teachers, which Measure B1 specifically allows in this category. In 2021-22, that PD included: sessions on best practices for teaching reading, writing math, history, and Ethnic Studies, as well as sessions focused on English Learners, students receiving special education services, and restorative practices.

For the 2020-21 school year, the district removed expenditures on Inquiry By Design out of this category, as it was no longer directly related to closing the achievement gap. In 2021-22, the district also removed expenditures for the Strategic Instruction Model because the district is no longer using that program.

5. 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.”


Amount allocated in Measure B1: 4%
of parcel tax revenues

Percentage spent in 2020-21: 4%

Sports were re-instituted in 2021-22, after being suspended in 2020-21.

In 2021-22, the District spent **\$504,922** in Measure B1 funds to maintain high school athletics. These funds contribute to stipends, uniforms, and equipment at Alameda High School and Encinal High School.





6. Maintaining art, music, drama , P.E., and library as integral subjects of the K-12 curriculum

"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."

Amount allocated in Measure B1: 9-10% of parcel tax revenues

Percentage spent in 2020-21: 9.04%

In 2021-22, the District used **\$1,140,872** in Measure B1 funds to support:

- One-third of the salaries of elementary music and PE teachers, as well as teacher/librarians: \$916,966
- High school fine arts sections: \$101,028
- Middle school fine arts sections: \$122,878

A photograph of two women smiling in front of a whiteboard. The woman on the left has dark curly hair, wears glasses, a patterned scarf, and a grey blazer. The woman on the right has long brown hair, wears glasses, a nose ring, and a white shirt. The whiteboard behind them has handwritten notes in blue and red ink, including phrases like "yes and", "Scene given by", "Stay in character's", "view/though", "Quickly", "to be fun", "st kind", "s are in", and "cessar".

7. 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."

Amount originally allocated in Measure B1: 25–26% of parcel tax revenue

Re-allocated percentage: 30–31%

Percentage spent in 2021–22: 30%

In 2021–22, the District spent **\$3,786,917** in Measure B1 funds for:

maintenance of the current salary for Alameda Education Association members. This is the equivalent of 30% of AUSD teachers' salaries. Without this money, AUSD would have more difficulty attracting and retaining high-quality teachers.

*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 13). More details are available in [this resolution](#).

8. Providing a lower and more effective ratio of students to counselors and support providers

"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."

Amount allocated in Measure B1: 6% of parcel tax revenue
Percentage spent in 2021-22: 6%

In 2021-22, the District spent **\$757,822** on:

- \$702,152 for 6 counselors
- \$55,670 for .8 college and career technician

The funds brought our student to counselor ratio to 383:1 in our middle and high schools. (Both ASTI and Island High School have even lower student to counselor ratios.)

Without the funding for these positions, our student to counselor ratio would be about 696:1.

9. 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."

| Charter School Name | P-2 ADA | Allocation Percentage | Allocation Amount |
|---------------------|---------|-----------------------|-------------------|
| ACLC | 196.43 | 22.26% | 85,485.65 |
| NEA | 286.56 | 32.48% | 124,709.91 |
| AoA-Elementary | 187.53 | 21.25% | 81,612.41 |
| AoA- Middle | 211.84 | 24.01% | 92,192.03 |
| Total | | 100% | 384,000 |

Amount allocated in Measure A:
3-4% of parcel tax revenue
Percentage spent in 2021-22:
3.04%

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 2021-22, the District provided **\$384,000** of Measure B1 revenues to support Alameda students in Alameda's charter schools. Charter schools are free to spend their Measure B1 funds as they see fit.

10. 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."

Amount allocated in Measure B1: 5% of parcel tax revenue collected
Percentage spent in 2020-21: 4.71%

In 2021-22, the District spent **\$369,873** for 3.5 staff positions and **\$224,709** for technology replacements and upgrades, including: Chromebooks, document cameras, projectors, iPads, desktop computers, and carts for Chromebooks, laptops, short throw projectors, and iPads. Indeed, every teacher in the district now receives a new laptop every three years.

Total: \$594,583

11. Supporting the 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."

Amount allocated in Measure B1: 4% of parcel tax revenue collected

Percentage spent in 2020-21: 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.

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.”

Amount allocated in Measure B1: 1.5–2% of parcel tax revenue

Percentage spent in 2020–21: 1.4%

In 2021–22, the District spent **\$174,653** of the parcel tax revenue for staffing, supplies/materials, and parcel tax administration. Consistent with the relevant language of Measure B1, these funds, which support accountability and transparency with the community, 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 one position (Senior Manager, Community Affairs) and 50% of the cost of staffing a Fiscal Manager.



2021-22 Measure B1 Expenditures by Grade Level, Site, and Department

| | |
|--|---------------------|
| All Elementary Schools | |
| Elementary Music-PE-Media | \$916,966 |
| Neighborhood Elementary Schools | 946,729 |
| Small Class Sizes in K-3 | 1,772,426 |
| All K-12 Schools | |
| Attract Excellent Teachers | 3,786,917 |
| Restore 5 Days for Teachers | 1,714,961 |
| AUSD Departments | |
| Technology Department | 594,583 |
| Business Services (Accountability & Reporting) | 174,653 |
| Alameda High | |
| Counseling & Student Support | 279,653 |
| Enrichment Programs | 54,969 |
| High School Athletics - Boys | 94,748 |
| High School Athletics - CO-Ed | 52,348 |
| High School Athletics - Girls | 99,842 |
| Secondary School Choice | 209,085 |
| ASTI | |
| Secondary School Choice | 261,481 |
| Bay Farm 6-8 Program | |
| Counseling & Student Support | 23,173 |
| Encinal Jr/Sr High | |
| Counseling & Student Support | 264,907 |
| Enrichment Programs | 67,909 |
| High School Athletics - Boys | 103,816 |
| High School Athletics - CO-Ed | 56,133 |
| High School Athletics - Girls | 74,900 |
| Secondary School Choice | 172,360 |
| Island High | |
| Secondary School Choice | 340,327 |
| Lincoln Middle | |
| Counseling & Student Support | 107,663 |
| Enrichment Programs | 56,457 |
| Wood Middle | |
| Counseling & Student Support | 82,427 |
| Enrichment Programs | 44,571 |
| Total | \$12,761,141 |

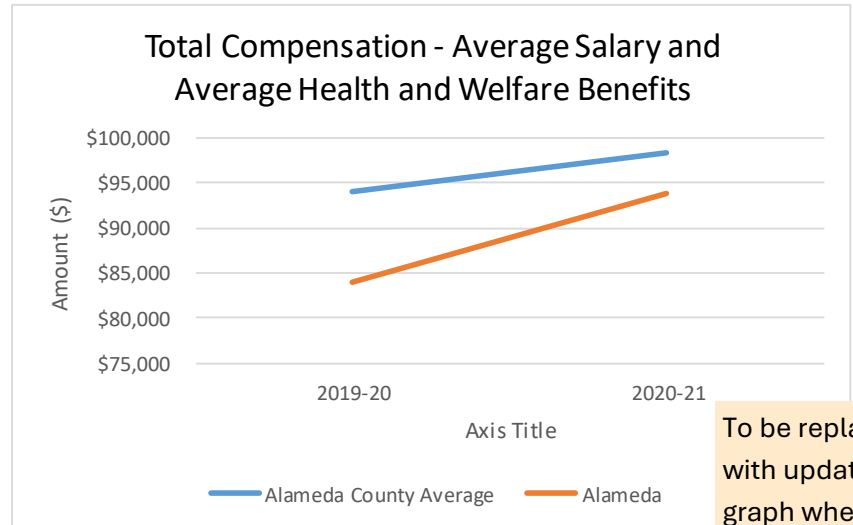
2021-22 Measure B1 Expenditures by Type

| Description | Amount | % Total Parcel Tax Expenditures |
|-----------------------------|---------------------|---------------------------------|
| Certificated Salaries | \$9,365,460 | 73.70% |
| Classified Salaries | 443,600 | 3.76% |
| Payroll-Related Benefits | 2,343,372 | 17.68% |
| Books and Supplies | 143,531 | 1.29% |
| Services and Contracts | 81,178 | .61% |
| Capital Expenditures | - | 0.00% |
| Transfer to Charter Schools | 384,000 | 2.95% |
| Total | \$12,761,141 | 100.00% |

Measure A

AUSD salaries have long lagged behind those of our neighboring districts in Alameda, due to a number of factors.

In an attempt to address this gap, between 2018 and 2020, AUSD steadily increased employee salaries, often by making budget cuts. In 2018, for instance, the Board of Education approved \$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. Programs reduced or eliminated that year included full-day kindergarten, English language coaches, District Office services, deferred maintenance spending, and various software licenses. (More information about those budget readjustments is available [here](#).) In 2019, the Board approved another \$3 million in budget cuts and adjustments to provide an additional 4% raise to employees.



To be replaced with updated graph when we have county figures

Despite these raises, in 2019 AUSD salaries were still about 11% lower than the average of districts in Alameda County. As such, many of our employees were taking on second jobs to support themselves and their families, and less than half were able to live on the Island. In addition, AUSD was losing nearly 20% of its teachers and staff to other school districts annually —largely because neighboring districts offered higher compensation and stronger benefits.

On March 3, 2020, Alameda voters approved Measure A, a parcel tax designed to retain and attract high-quality AUSD employees. Revenue from the parcel tax is being used to bring AUSD employee salaries in line with the county average. Due to Measure A, in 2020-21 AUSD salaries were 4.7% below the county average, rather than 11%.

During its 2020-21 meetings, the Parcel Tax Oversight Committee asked AUSD to provide metrics of how Measure A is benefiting employees and the district as a whole .

Attracting and Retaining High-Quality Employees



2021-22 Measure A

Revenues

In June 2021, when the Board adopted its 2021-22 budget (including specific allocations for Measure A for that year), the District projected that the parcel tax would generate revenues of \$10,648,363 that fiscal year. This projection was based on tax information from Alameda County.

At the time of audited actuals (“closing of the books” for 2021-22) in November 2022, the actual Measure A revenues received for the year were \$10,668,975. As such, the amount of Measure A revenue received in 2021-22 was 20,612 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.

Exemptions

A property that is the primary residence of a community member aged 65 or older or who receives Social Security Income for a disability is eligible to be exempted from the parcel tax.

Exemption forms are available on AUSD's [Measure A page](#).

| Category | Measure A |
|---|---------------------|
| 2021-22 payments | \$10,687,066 |
| Possessory Interest on government property* | 168,696 |
| Prior Year Revenue | 2,985 |
| TOTAL | \$10,687,066 |

| Category | Number |
|-----------------------|--------|
| Seniors | 3021 |
| Supplemental Security | 2 |
| SSDI | 2 |



Measuring the Impact

The 2020–21 Parcel Tax Oversight asked staff to provide metrics showing the benefits of increasing AUSD salaries. Staff analyzed patterns of Provisional Internship Permits (PIPs) Short-Term Staff Permits (STSPs), General Education Limited Assignment Permits (GELAPs), and Special Education Limited Assignment Permit (SELAPs) — all of which are issued when fully credentialed teachers cannot be found for a vacancy. The hypothesis is that higher salaries will attract and retain employees, which means AUSD would need to hire fewer educators on emergency credentials.

The situation is likely to be somewhat muddled by a nation-wide shortage of teachers, and an especially acute shortage of special education teachers. The following table, however, establishes base line metrics for tracking.

| Year | No. of emergency credentials granted |
|---------|--------------------------------------|
| 2020–21 | 15 (8 for SPED) |
| 2021–22 | 16 (8 for SPED) |



Measure A Lawsuit

In 2020, a local community member filed a lawsuit against Measure A, claiming that the \$7999 cap made the tax illegal because it was not applied uniformly to all taxpayers. Although judges had found previous two previous AUSD parcel taxes with caps to be valid, the trial judge in this case ruled that Measure A is not legal.

AUSD is now appealing the judge's decision. Several organizations, including the California School Board Association, are filing "amicus curae" (or "friend of the court") briefs in support of AUSD. Appeals processes typically take 12 to 18 months; AUSD remains committed to vigorously defending this measure, which provides funding that is crucial to our ability to retain and attract high-quality educators.

2021-2022 Measure A Allocations and Expenditures

| Description | Amount | % Total Parcel Tax Expenditures |
|-----------------------------|-------------------|---------------------------------|
| Certificated Salaries | \$5,526,385 | 51.75% |
| Classified Salaries | 1,811,108 | 18.60% |
| Payroll-Related Benefits | 1,932,708 | 18.69% |
| Books and Supplies | – | 0.00% |
| Services and Contracts | 196,058 | 1.81% |
| Capital Expenditures | | 0.00% |
| Transfer to Charter Schools | 992,593 | 9.16% |
| Total | 10,458,853 | 100.00% |

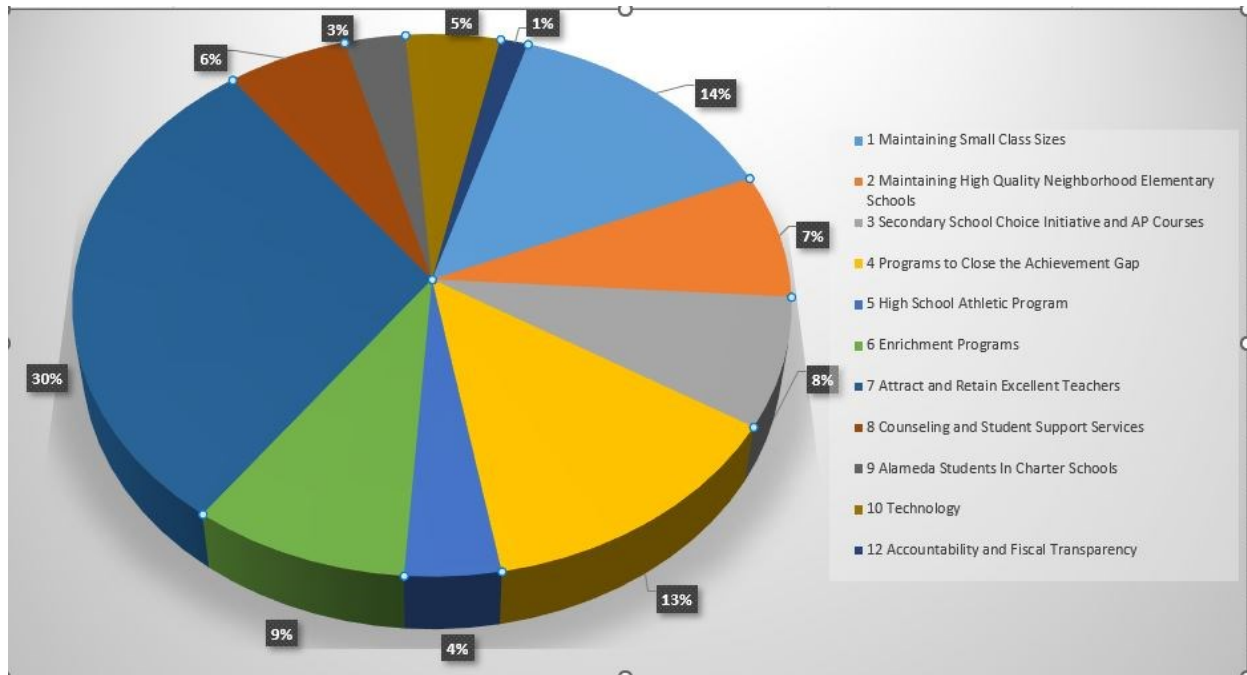


2021-22 Measure A & Measure B1 Combined Expenditures

| Description | Measure A | Measure B1 | Total |
|-----------------------------|-------------------|---------------------|---------------------|
| Certificated Salaries | \$5,526,385 | \$9,365,460 | \$14,75,285 |
| Classified Salaries | 1,811,108 | 443,600 | 2,460,100 |
| Payroll-related benefits | 1,932,708 | 2,343,372 | 4,369,052 |
| Books and Supplies | - | 143,531 | 143,531 |
| Services and Contracts | 196,058 | 81,178 | 277,236 |
| Capital Expenditures | | - | |
| Transfer to Charter Schools | 992,593 | 384,000 | 1,376,593 |
| Total Expenditures | 10,458,853 | \$12,761,141 | \$23,601,797 |



2021-22 Measure B1 Expenditures



Measure A and Measure B1 Revenues and Expenditures 2011-2022

| | Measure A | | | | | | | Measure B1 | | | | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| Description | 2011-12 (Actuals) | 2012-13 (Actuals) | 2013-14 (Actuals) | 2014-15 (Actuals) | 2015-16 (Actuals) | 2016-17 (Actuals) | 2017-18 (Actuals) | 2018-19 (Actuals) | 2019-20 (Actuals) | 2020-21 (Actuals) | 2021-22 (Actuals) | Total |
| Beginning Balance, July 1 | \$ - | \$189,738 | \$131,450 | \$57,264 | \$164,125 | \$41,754 | \$35,325 | | | | | |
| | | | | | | | | | | | | |
| Revenue | \$12,037,947 | \$11,892,998 | \$11,940,000 | \$12,016,874 | \$12,010,559 | \$12,117,378 | \$12,374,281 | \$12,468,506 | \$12,499,755 | \$12,416,974 | \$12,589,419 | \$134,364,691 |
| Possessory Interest | 23,153 | 34,416 | 25,910 | 21,455 | 151,781 | 60,525 | 118,187 | 173,381 | | 62,685 | 197,168 | 868,660 |
| Prior Year Revenue | - | - | 17,963 | 71,886 | 21,350 | 27,180 | 18,505 | | 96,456 | 85,041 | 11,124 | 349,505 |
| Prior Year Accounts Receivable Write Off* | - | (45,896) | | | | | (4,332) | - | (5,996) | (6,441) | - | (62,665) |
| Total Revenue | \$12,061,100 | \$11,881,518 | \$11,983,873 | \$12,110,215 | \$12,183,690 | \$12,205,084 | \$12,506,641 | \$12,641,887 | \$12,590,214 | \$12,558,259 | \$12,797,711 | \$135,520,192 |
| | | | | | | | | | | | | |
| Contribution from Unrestricted General Fund | \$ - | \$272,077 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$272,077 |
| Total Revenue & Contribution from General Fund | \$12,061,100 | \$12,153,595 | \$11,983,873 | \$12,110,215 | \$12,183,690 | \$12,205,084 | \$12,506,641 | \$12,641,887 | \$12,590,214 | \$12,558,259 | \$12,797,711 | \$135,792,269 |
| | | | | | | | | | | | | |
| Total Expenditures | \$ (11,871,362) | \$ (12,211,883) | \$ (12,058,059) | \$ (12,003,354) | \$ (12,306,061) | \$ (12,211,513) | \$ (12,507,313) | \$ (12,676,539) | \$ (12,590,214) | \$ (12,558,259) | \$ (12,761,141) | \$ (135,755,699) |
| | | | | | | | | | | | | |
| Total Ending Balance, June 30 | \$ 189,738 | \$ 131,450 | \$ 57,264 | \$ 164,125 | \$ 41,754 | \$ 35,325 | \$ 34,652 | \$ (0) | \$ 0 | \$ (0) | \$ 36,570 | \$ 36,570 |