

Orinda USD Parcel Tax Report

Measures A, B & Z



May 11, 2026

Overview

Background

Measure A, B & Z

2024-2025 Results for Measures A, B & Z

Financial Overview

Financial Report

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Conclusions for 2024-2025



Orinda USD Parcel Tax Overview

Measures A and B Overview

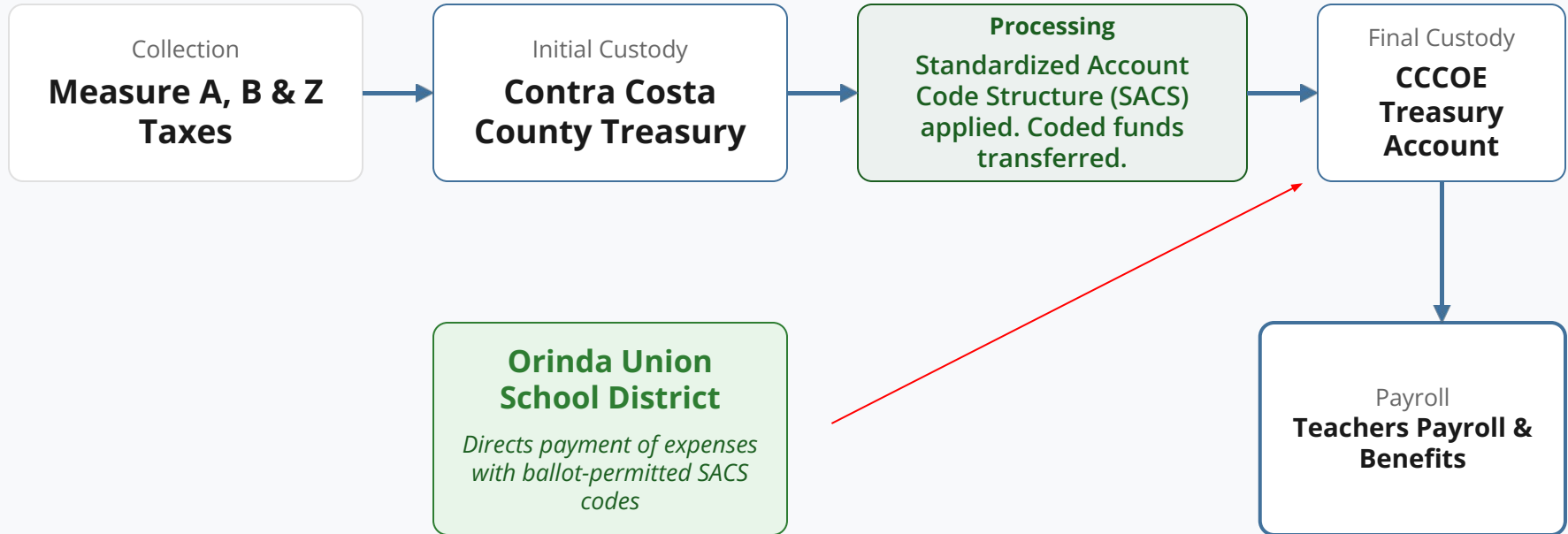
- Measure A: Effective March 4, 2003 with no sunset; \$385 per parcel
- Measure B: Effective March 3, 2009 with no sunset; \$124 per parcel
- Measure Z: Effective March 7, 2023 through 2030, \$295 per parcel
- Total: \$804 per parcel

The measures offset lack of state funding for Orinda USD and amount to about 13% of the total District annual revenue. Parcel taxes have proven crucial to the District's financial health.

Measures A, B & Z support Orinda K-12 schools in maintaining small class sizes, strong academic programs, libraries, technology and literacy support, retention and recruitment of high quality staff members. The depth and range of these programs have supported student achievement and preparation for success in high school and beyond.



Measure A, B & Z: Financial Flow Chart



Measures A, B, & Z: Reporting

Local and State accounting codes that define approved revenue and expenses

PARCEL TAX REVENUE

\$5,864,000

MUNIS & SACS REVENUE CODES

- 9015 & 8621 (Measures A & B)
- 9016 & 8621 (Measure Z)

PARCEL TAX EXPENDITURES

\$5,864,000

SACS EXPENDITURE CODES

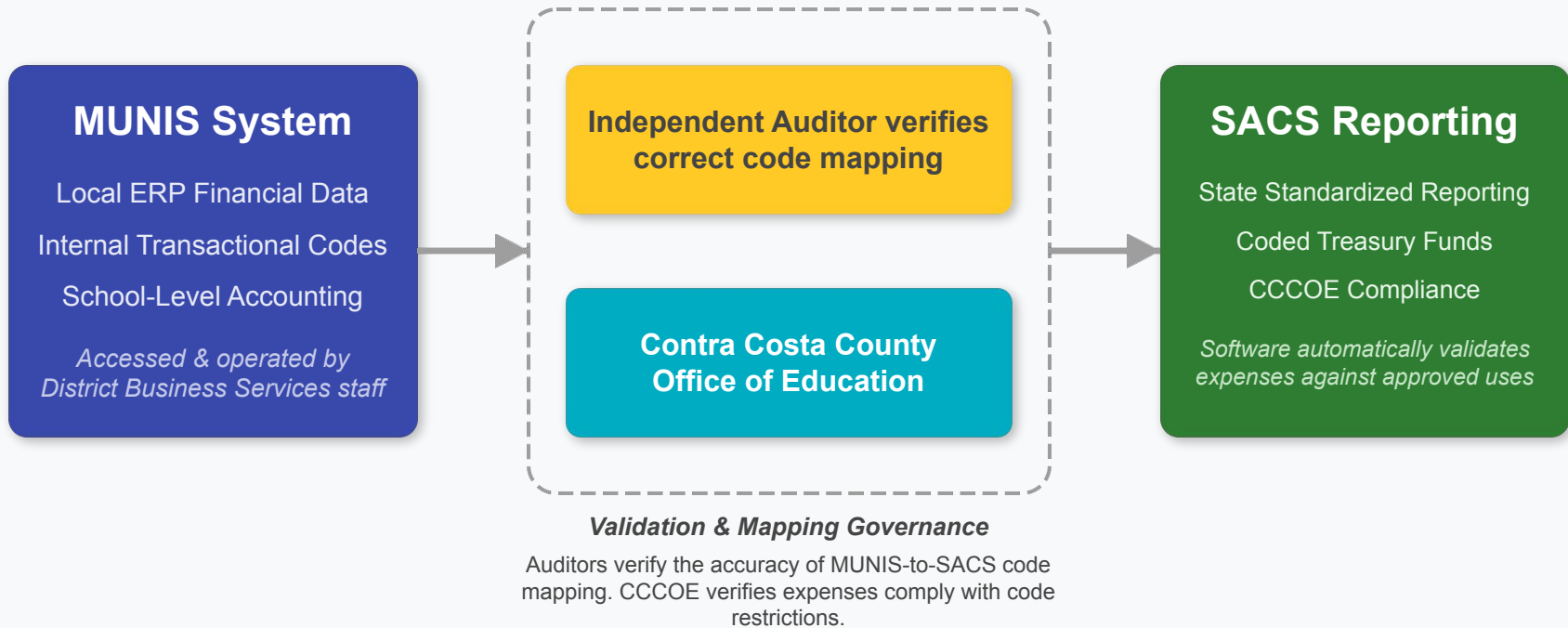
- 1110 (Teacher Salaries)
- 3101, 3301, 3401, 3501, 3601
(CalSTRS and Payroll Benefits)
- 5810 (Parcel Tax Services)

Revenue and Expense Codes Comply With Ballot Language

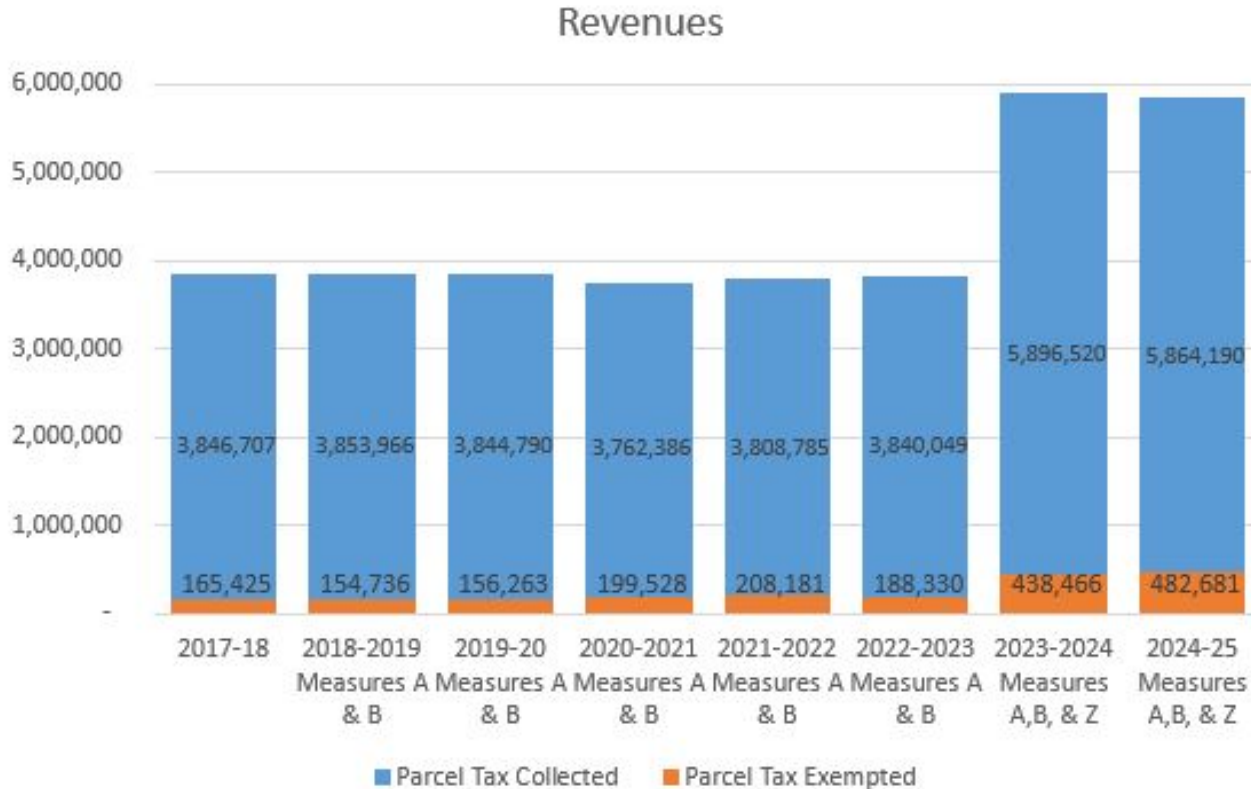
Link to valid SACS codes: <https://www.cde.ca.gov/fg/ac/ac/validcodedesc.asp>

Measures A, B & Z:

System of Verifying correct MUNIS and SACS code mappings



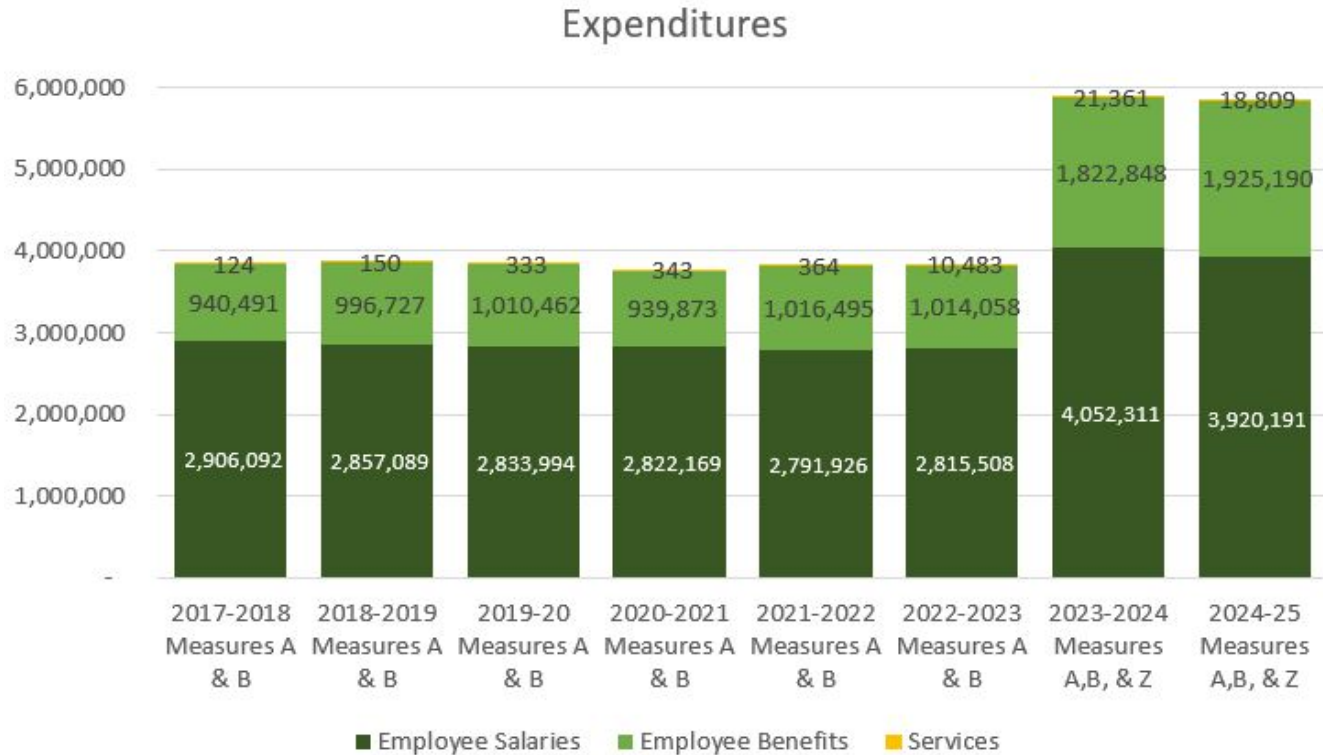
Financial Overview of A, B & Z



- Parcel Tax Revenues is approx. 13% of the Total General Fund Revenues.
- Parcel Tax Exempt amount in 2023-24 has been updated with the most recent information.
- Measures A and B have 5% exempted parcels; Measure Z has 11%.



Financial Overview of A, B & Z



Successfully Maintaining Smaller Class Sizes

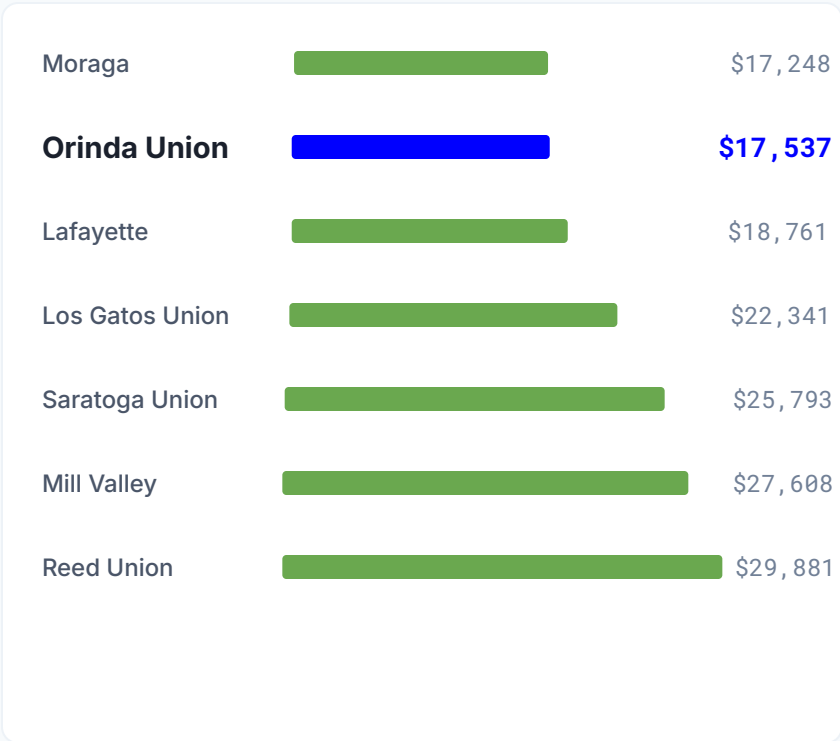
	2020-2021 Measures A & B	2021-2022 Measures A & B	2022-2023 Measures A & B	2023-2024 Measure A,B&Z	2024-2025 Measure A,B&Z
FTE Teaching Positions in OUSD*	144	144	141	141	141
Student Enrollment	2478	2489	2516	2554	2594
Average Teacher Salary (J90 Schedule - excluding benefits)	\$78,215	\$81,942	\$86,483	\$97,757	\$99,084
FTE Equivalent Paid for by A, B	36	34	33	27	26
FTE Equivalent Paid for by Z	-	-	-	15	14

*FTE - Full time equivalent teacher

Education Expense & Academic Performance Analysis (2024–2025)

Comparison to regional high-performing K-8 districts

Annual Expense per ADA (\$)

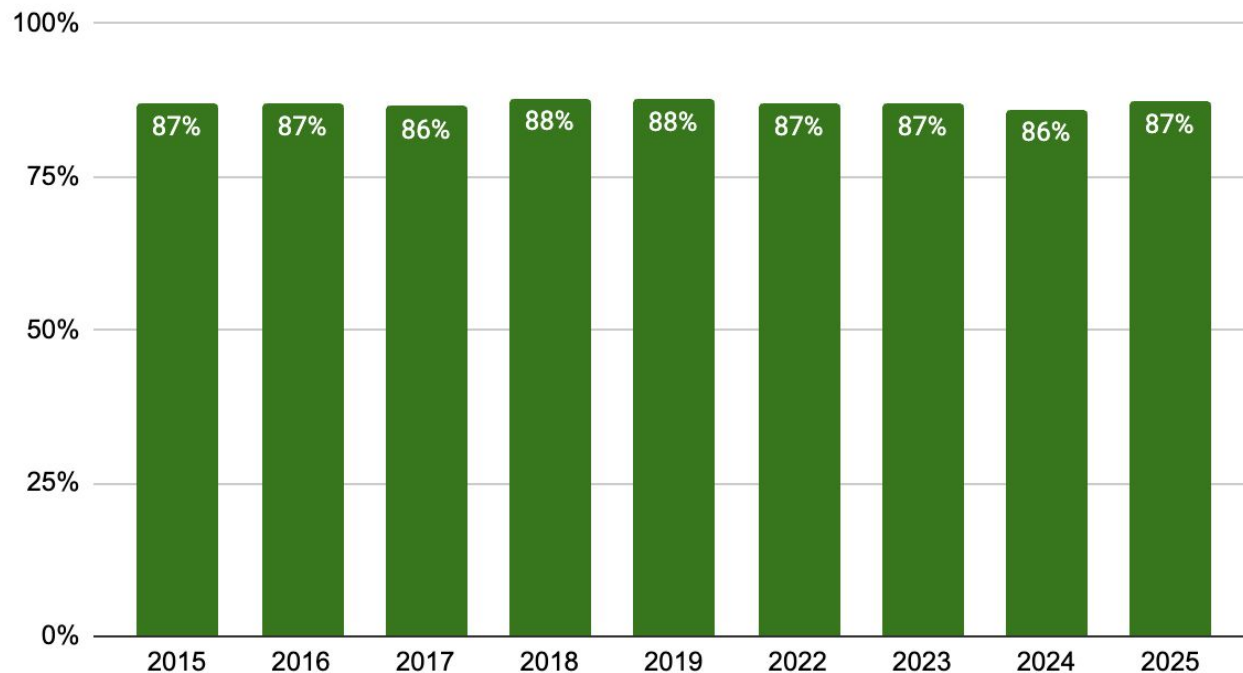


2025 - 2025 CASSP Scores (Met/Exceeded Standard)

	ELA	Math
Orinda Union	87.4%	83.5%
Saratoga Union	86.3%	89.8%
Moraga	83.2%	74.8%
Mill Valley	82.6%	79.2%
Reed Union	80.9%	78.9%
Lafayette	80.1%	80.0%
Los Gatos Union	79.4%	77.2%

Smarter Balanced Assessment – English Language Arts

OUSD Students Meeting or Exceeding Standards (ELA)

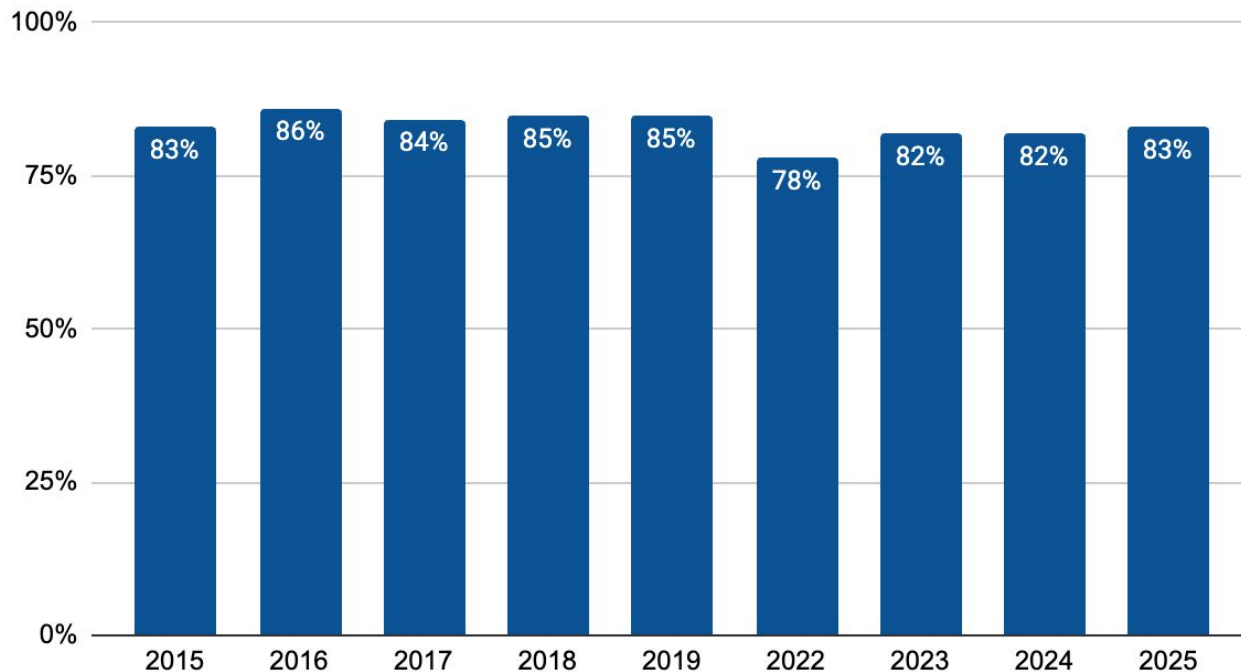


Districtwide ELA scores remained at high levels with 87% of students **meeting or exceeding** ELA standards.



Smarter Balanced Assessment – Math

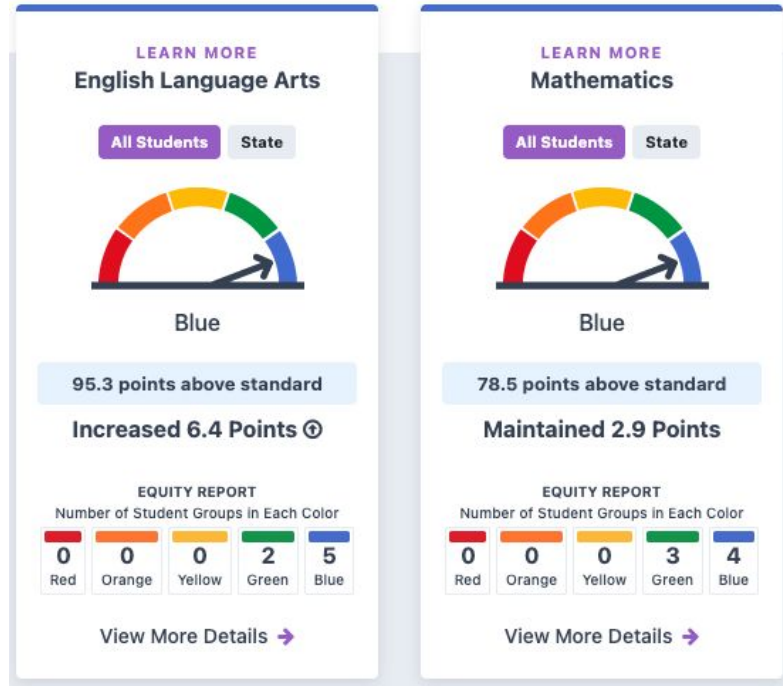
OUSD Students Meeting or Exceeding Standards (Math)



Districtwide math have remained at high levels with 83% of students **meeting or exceeding** math standards.



CA Performance Dashboard – OUSD Student Performance



Orinda Union School District students perform at the highest Academic Performance levels as demonstrated by the Academic Performance Indicator on the California School Dashboard.

Orinda USD Class Size

Grade Level	TK	K-3	4-5	6-8
Orinda USD	20	22	26	26
County Ranges	22-28	22-31	28-34	28-37

Conclusions for 2024–2025

- The parcel tax funds are being appropriately accounted for by OUSD in accordance with fund accounting principles used by governmental entities, as required by the Governmental Accounting Standards Board. Parcel tax monies are coded and restricted to ballot approve expenses, which is annually audited by an independent auditor.
- The parcel tax funds have been used solely for the purposes described in measures A, B & Z Parcel tax ballot language. Tax revenues in the 2024-2025 school year were used for certificated teacher salaries and benefits.
- Measure Z has had a meaningful impact on maintaining smaller class sizes in OUSD during a period of diminishing buying power.

