

Administrative Guidelines for Allocation of Measure G1 Funds

The Purpose of Measure G1

Oakland Unified School District's District-wide Teacher Retention and Middle School Improvement Act is established to pay for compensation for teachers and educational staff, as well as enriching middle school curriculum that better prepares students for high school and beyond.

The Goals of Measure G1

- *Attract and retain school-site educators.*
- *Increase access to courses in arts, music, and world languages in grades 6-8.*
- *Improve student retention during the transition from elementary to middle school.*
- *Create a more positive and safe middle-school learning environment.*

Role of Oversight Commission

The Commission shall advise and report to the Board of Education and shall be responsible for oversight, which includes (a) oversight of proper allocation and use of all parcel tax monies, (b) reviewing annual independent audit reports, and (c) submitting recommendations to the Board of Education for any new or modified policies and administrative regulations to ensure the Oakland Unified School District's compliance with the requirements and intent of this Measure.

Measure G1 Funding Information

Measure G1 has two primary components: (1) pay raises for "school site educators" and (2) Middle School Grants designed to achieve the goals outlined above with clear accountability measures.

Measure G1 Revenues will be calculated at the end of the 17-18 fiscal year when both payments of annual parcel tax revenues will have been received by the District. The G1 Revenues are allocated as follows:

Step One: District Receives PARCEL TAX REVENUES

Step Two: (Subtract 1% Administrative Fee for District Administration)

Step Three: Divide remaining Parcel Tax Revenues Proportionally:

a. TOTAL District Revenues:
Proportionate # of Oakland Middle School
Students adjusted by
Local Control Funding Formula & residency

b. TOTAL Charter Revenues:
Proportionate # of Oakland Middle School
Students adjusted by
Local Control Funding Formula & residency

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Step Four: Divide Total District Revenues and Total Charter Revenues as Follows:

a. Divide Total District Revenues:

- 65% - School Site Educator raises

(all get same percentage)

- 35% - Middle School Grants

(based on LCFF enrollment of Oakland students)

b. Divide Total Charter Revenues:

- * 65% - School Site Educator raises

(all get same percentage)

- * 35% - Middle School Grants

(based on LCFF enrollment of Oakland students)

Middle School Grant: Projections & Reconciliation Process

Because Actual Revenues will not be known until the end of fiscal year 17-18, and will be a year in arrears each year after, the Middle School Grant portion of the allocations will be based on 85% of projected LCFF enrollment*. **{Note: Some of the timelines may need to change if we choose to reconcile with actual revenues which won't be known until Spring 2018 and each spring thereafter.}**

Calculation and Distribution of Measure G1 Funds

Measure G1 funds will be dispersed in two payments based on the following formula:

Payment 1	<i>Projected Weighted Enrollment* x Measure G1 allocation per pupil</i>	July
Payment 2	<i>Confirmed Weighted Enrollment* x Measure G1 allocation per pupil</i>	November

* Key Definitions:

- **Eligible students= students who are residents of the city of Oakland**
- **Projected LCFF Enrollment = CALPADS enrollment data from the prior year weighted by Unduplicated Pupil Percentage from the Local Control Funding Formula (LCFF)**
- **Confirmed LCFF Enrollment by School Type**
 - OUSD Middle Schools - **20 Day Count**
 - OUSD Alternative Education Middle School - **Highest Reported Attendance from previous year**
 - Charter schools - **First Attendance Report** that is submitted to the Office of Charter Schools during September

For Budget Planning purposes, sites should use the CALPADS counts of the prior year to do budget planning.

- Prior to **CALPADS** data release, school planning for budgeting should be based on the prior year "Confirmed Enrollment" or previous year's CALPADS data. District or charters can use their local context and projections in order to identify the enrollment that will be used for instructional program development to do long term planning.

Calculation and Distribution of Measure G1 Funds to Site

All district and charter schools will be required to present a proposal to the Measure G1 Commission articulating their plan for use of the Measure G1 allocation for the following fiscal year. Disbursement of Measure G1 funds will require prior approval of said plan by the Measure G1 Commission and the Oakland School Board of Education. A draft template proposal is attached. Each proposal must contain accountability measures aligned to the Measure G1 goals. For each subsequent funding year, schools must report to the Measure G1 Commission the school's measurement of success in achieving its Measure G1 goals based on its accountability standards.

If a site proposal is not approved by the Measure G1 Commission, the site will have an opportunity to revise and resubmit their proposal to the Commission (timeline for resubmission pending), or the site can request a planning year to develop a more thorough proposal to be submitted in spring of the following school year.

Payment 1 - Issued July 1st

- The first payment will be 85% of the Measure G1 funds allocated to school sites based on their Projected Enrollment
- Projected Enrollment calculations will be finalized for the upcoming school year using calculations based on the previous year's CALPADS enrollment data.
 - OUSD Middle Schools will have their funding loaded into their Budget Development Tool for planning purposes and then loaded into the school budget in the 1st week of July.
 - Charter schools will be issued a check to the school.

Payment 2 - Issued November 1st

- The second payment will consist of the remaining 15% of the Measure G1 funds allocated to school sites based on their Confirmed Enrollment.
- OUSD Middle Schools will have their funding loaded into their site budgets
- Charter schools will be issued a check once they have Confirmed Enrollment and submitted a Financial Report to the Middle School Network Office.

Special Circumstances in Enrollment

If enrollment decreases by more than 15%, the school district will address the enrollment decrease to create the least impact to the academic program by:

- a. Reducing carryover from the previous fiscal year to account for the decline in enrollment
- b. Dispersing funding from the "School Reserve Fund" to cover the difference
- c. Reduce Measure G1 funding allocation for the next fiscal year if both options above are not feasible

If a school does not have CALPADS enrollment data due to adding a grade level then the school must undergo an appeal process and present the logic by which they are requesting the funding

Planning Year Grant Funds

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For the first year only, schools can opt to submit a *Measure G1 Planning Year Grant Application* instead of the full application. Schools that are approved for “Full Funding” of the *Planning Year Grant* by the Measure G1 Commission are allocated \$120 per pupil and the remaining funds (~\$350 per student) will be held in balance for the school as a School Reserve Fund. The Planning Year Grant must be spent in alignment with the goals of Measure G1 and the purposes outlined in the Measure. The School Reserve Fund is a holding account that is holding the remaining first year allocation. These funds can be drawn on by the 11th year or to address any of the possible needs outlined in the “Contingency” criteria outlined below.

Allowable Uses of the “School Reserve Fund”

Any Measure G1 Funding that is allocated to the “School Reserve Fund” can be used to support:

- Negative financial impact to middle schools based on decreased enrollment
- Measure G1 revenue short falls that would impact instructional program that has proven effective for meeting the Measure G1 outcomes.
- Expiration of Measure G1

In addition, if recommended by the Measure G1 Commission and Approved by the OUSD School Board these school funds can be used to support

- Innovative programs and pilots that will continue to improve students outcomes outlined by the measure

Measure G1 Carry Over

Middle schools can rollover all unexpended Measure G1 budget allocations from one fiscal year to the next fiscal year, for a period not to exceed three consecutive fiscal years.

If funds are to be carried over from one year to the next, sites must complete a ["Carryover Justification"](#) form that identifies why the funds were not expended (barriers to progress) and identifies a clear use of the funds in the next fiscal year that are linked to the Measure G1 Outcomes that addresses the root causes or builds on the strategies that the school is hoping to leverage for change.

Any unexpended funds at the end of the 3-Year Education Improvement Plan cycle will be added into the Measure G1 “Contingency Fund.”

Carry Over Disbursement:

All unexpended Measure G1 budget allocations that are carried over from the previous year will be dispersed as follows:

- 15% of the total carry over amount of each school site will be set aside for planning and reflective tactics that support deeper learning at the school site which could include but is not limited to site visits, conference attendance, staff retreats, etc..
- The remaining carryover amount will be dispersed to the school based on previous year’s allocations and must be aligned to the school’s Measure G1 strategies or specifically target the root causes.

Measure G1 “Contingency Fund”

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All Measure G1 revenue not allocated to schools and administration shall be held in reserve and maintained as a “Contingency Fund” that the Measure G1 Commission can recommend to the Board to support:

- Stepdown Funding due to the expiration of the Measure G1’s 12 year term.
- Negative financial impact to middle schools based on rising overall enrollment
- Measure G1 revenue short falls.
- Increases in funding based on changing middle school enrollment.

In addition, if recommended by the Measure G1 Commission and Approved by the OUSD School Board these funds can be used to support:

- Multi-site Innovative programs and pilots that will continue to better students outcomes and can be applied across the system or deepen the learning of Oakland’s network of schools.
- Site Visits

Administrative Funds

The Measure G1 Administrative Funds will be used to support the development, implementation, and progress monitoring of Measure G1 strategies to ensure that the students in Oakland meet the goals of the initiative outlined above. The Middle School Network, will present a yearly report to the commission after the completion of the yearly audit explaining how the Administrative 1% were expended.

Audits

The District and Charters who receive funds shall have an annual, independent financial audit of the Measure G1 fund received and expended. The audit should be completed and filed with the Board of Education prior to December 31. The audit should describe the programs funded by the Measures revenues, schools’ success in achieving Measure G1 goals based on their accountability measures, and render an opinion as to whether the funds expended were for allowable uses under the Measure and whether the revenues were used to supplement and not supplant general fund revenues. The cost of the Independent Audit may be paid from the proceeds of the parcel tax.