

Report

TO: Board of Education **FROM:** Measure G Parcel Tax Independent
Citizens Oversight Committee

SUBJECT: Measure G Findings and **DATE:** January 18, 2018
Recommendations

Recommendation

The Measure G Parcel Tax Independent Citizens Oversight Committee (Measure G Committee) recommends that the Board of Education adopt a new Measure G allocation policy which makes the allocation process and strategy clear to the public.

Executive Summary

Key Findings and Recommendations

1. Transparency Is Needed: Allocation Process Is Not Clear
2. Impact Strategy Is Not Clear
3. Better Collaboration Is Needed Between Sites and Central
4. Allocations Are Not Consistent Or Predictable
5. Measure G Is Not Considered A Restricted Resource

Recommendations to the Board

1. Adopt a clear process for allocating Measure G funds.
2. Publish that process so that the public is aware of it.
3. Adjust the process over time with community input and program assessment to maximize transparency and impact.

4. During the budget development process, publish an allocating strategy for Measure G funds along with a rationale and a way to assess that strategy. Present the plan to the Measure G Committee.
5. Adjust the strategy over time to maximize impact and take schools' needs into account.
6. Consider Measure G in context with other Measures (G1, N) and consider pooling resources (within the scope of the law) to increase impact and process efficiency.
7. Develop a Measure G allocation and evaluation process which values the site leader's time and knowledge of their community's needs while also holding them accountable.
8. Consider consolidating or reusing existing, well-functioning processes for accessing funds rather than creating new ones which require more time from school leaders.
9. When acting on the findings and recommendations in this report, make consistency and predictability a top priority.
10. Reclassify Measure G as a restricted resource as part of the transition to the new ESCAPE financial management system.

Background / Legislative History

Oakland voters passed Measure G in February 2008. The tax replaced Measure E which expired on June 30, 2009. The Measure cites inadequate funding from the State and Federal governments as a reason for levying the tax. A two-thirds majority is required to pass a parcel tax and Measure G was passed with 79% approval. Unlike Measure E, Measure G has no expiration date.

Quick Facts

- \$195 tax per parcel with exemptions for low income households
- Revenue is about \$20 million annually before exemptions for low-income households
- Funds are allocated to the Unrestricted General Fund and may be spend on the approved uses as per below
- This parcel tax does not expire

Approved Uses of Measure G Funds

- attract and retain highly qualified teachers
- maintain courses that help students qualify for college
- maintain up-to-date textbooks and instructional materials
- keep class sizes small
- continue after school academic programs
- maintain school libraries
- provide programs, including art and music programs, that enhance student achievement

Measure G Citizen Oversight Committee Function

Unlike Measure N, the Measure G Committee *does not* accept or review applications from school sites. Instead, it receives reports on program activity, Measure G budget allocations and actuals, and an annual Measure G audit report. The Measure G Committee then produces an annual report to the Board of Education on Measure G expenditures. State law requires an independent oversight committee to review spending and report its findings annually.

For a period of more than two years, the Measure G Committee did not produce a report. In Feb 2014, the Committee began meeting monthly and has produced a report each year since.

Community Engagement / Research

Since its revival in 2014, the Measure G Committee has:

- reviewed Measure G financials
- interviewed Measure G stakeholders and OUSD staff
- heard reports from OUSD staff on the programmatic impact of Measure G funds
- observed a new process for allocating Measure G funds to school libraries
- interviewed staff in neighboring districts with parcel taxes and researched their published parcel tax processes
- created a website called TrackG.org which allows the public to further explore Measure G expenditures

- conducted user tests and interviews with community members around TrackG.org to improve the site and better understand their questions about Measure G

Summaries of these activities are available in the appendices of this document.

Key Findings and Recommendations

As a result of this activity, the Measure G Committee has several key findings and recommendations.

1. Transparency Needed: Allocation Process Is Not Clear

All community and school site stakeholders ask how funds are allocated. The Measure G Committee has not been given a clear answer to this question and cannot relay the information to the public. As mentioned above, Measure G does not follow Measure N's proposal process for awarding funds.

Recommendations to the Board:

- Adopt a clear process for allocating Measure G funds.
- Publish that process so that the public is aware of it.
- Adjust the process over time with community input and program assessment to maximize transparency and impact.

2. Impact Strategy Is Not Clear

Each year for the last four years, more than 50% of Measure G funds were spent on teacher salaries and benefits under the Basic School Support or Class Size Reduction programs. The impact strategy of these programs has not been clearly communicated to the Measure G Committee. For example, elementary class sizes were reduced by an average of 0.68 pupils in 2015-16 as a result of \$4.7 million in Measure G spending on 53.78 FTE across all elementary sites (see Measure G Annual Report, page 14). While it's widely accepted that smaller class sizes are better than larger class sizes, it's unclear whether such a small change in class size is producing the impact desired.

Other programs (like Art, Music, and School Libraries) consistently receive smaller allocations. Not all schools receive Measure G support for these programs. Through interviews (not a review of financial records), the Measure G Committee found that some school sites sustain these programs through outside fundraising. For instance, if a school does not receive enough Measure G funds to sustain its library, it may find some combination of volunteers, donated materials, PTA funding, or grant funding to keep its library open.

If the district allocates Measure G dollars to school sites as “base funding” due to an overall budget deficit, this should be communicated to the public before the budget is adopted each year. On the ballot, Measure G appears to support programs like Art, Music, and School Libraries mentioned above, but in practice, most of the funds go to supplement a school’s base allocation. This might be the most appropriate action to take given the district’s financial health, but voters should be better informed about the decision.

Recommendations to the Board:

1. ~~During the budget development process, P~~ublish an allocating strategy for Measure G funds along with a rationale and a way to assess that strategy. ~~Present the plan to the Measure G Committee as part of the regular budget development process.~~
2. Adjust the strategy over time to maximize impact and take schools’ needs into account.
3. Consider Measure G in context with other Measures (G1, N) and consider pooling resources (within the scope of the law) to increase impact and process efficiency.

~~3. Better Collaboration Is Needed Between Sites and Central~~ ~~A Balance Is Needed Between Accountability And Discretion~~

~~Central versus site control is a false choice. Our dollars will serve students most effectively when collaboration structures allow site leaders to efficiently get the the resources and support they need from OUSD’s central office in a way that holds each party accountable.~~

Principals are in a good position to assess their school’s needs and set a vision for Measure G funds in partnership with the community. However, they have many demands on their time. ~~LA~~ long grant application processes ~~es~~ forces school leaders to weigh the time it takes to apply

against the likelihood of receiving the funds to see if the potential reward is worth their time investment.

On the other hand, complete school site ~~discretion control~~ reduces accountability and increases ~~creates~~ the possibility ~~offer~~ for inefficient spending. Pooling purchasing power can lower costs and increase the impact of funds. Ideally, central staff could also facilitate best practice sharing and hold sites accountable for spending appropriately.

Recommendations to the Board:

- ~~Set up allocation structures that strike a balance between central and site control.~~
- ~~Develop a Measure G allocation and evaluation process which values the site leader's time and knowledge of their community's needs while also holding them accountable.~~
- Consider consolidating or reusing existing, well-functioning processes for accessing funds rather than creating new ones which require more time from school leaders.

4. Allocations Are Not Consistent Or Predictable

All stakeholders asked for greater consistency in Measure G allocations. Although enrollment and state funding shifts from year to year, Measure G is relatively predictable. Giving central program leaders and school leaders a clear way calculate their Measure G allocations for the next 2-3 years will enable them to make better, more strategic spending decisions.

Recommendations to the Board:

- When acting on the findings and recommendations in this report, make consistency and predictability a top priority.

5. Measure G Is Not Considered A Restricted Resource

In the District's accounting system, Measure G falls under the General Unrestricted Fund. Measures N and G1 are considered restricted. District staff report that Measure G is treated as restricted even though it is not classified as restricted in the budget.

Other districts in the area vary in the way they classify parcel tax funds (See Appendix B). For example, Alameda chose a restricted designation to show a commitment to careful spending

and to build trust with voters. Piedmont considers their parcel tax to be an unrestricted resource.

Treating Measure G as restricted in practice but not in accounting process means we rely heavily on staff's knowledge and discretion. Since Measure G does not expire, this could lead to confusion and error over time as institutional knowledge erodes.

Recommendations to the Board:

- Reclassify Measure G as a restricted resource as part of the transition to the new ESCAPE financial management system.

Exploring Solutions

The Measure G Committee defers to the Board, staff and school site leaders to find the best solutions to these problems the community has identified. In the interest of being solutions-oriented, the committee has explored and discussed several solutions outlined here.

Option A - Central Strategy and Program Pitches

The Superintendent's Office sets a high-level strategy for Measure G funds over a 2-3 year period. Rather than giving all schools and programs a small amount of funds, this strategy may focus funds on certain programs and schools to have a greater impact. As part of this process, Measure G program leaders (Art, Libraries, Linked Learning, Music, Talent, etc) are invited to present:

- their vision for Measure G funds and the expected impact
- how that vision aligns with the District's goals
- how they will ensure equitable outcomes
- how they will measure success and capture best practices
- how the Oakland community informs their plan, and
- their proposed process for allocating funds to school sites

The Superintendent's Office then decides on allocations at the program level and releases a statement to principals, the Board of Education, the Measure G Committee and general public communicating that vision and the expected impact.

Program leaders are then given autonomy to spend their allocated Measure G funds within the process they proposed in order to get the impact they

Advantages

- Program leaders are given autonomy to allocate and spend in a way that makes most sense for their program area. At the same time, the Superintendent is able to set a strategic focus for the funds.
- A 2-3 year plan for Measure G funds could lead to a longer term strategy for funds and a greater impact across years.
- Allowing program leaders to develop their own processes for allocating funds could lead to innovation in budget practices. With each cycle, learnings and best practices could be documented and shared across the district.

Considerations

- A lot of responsibility is placed on program leaders, including: allocation processes, accountability measures, and community interaction. In order for this structure to work, district leadership and the community must have faith in central program leaders.
- Strong leadership and facilitation is required to ensure best practices and learnings are documented and shared so that all programs are strengthened.

Option B - Proposal Process / Pooling With Measure N

Maintaining courses that help qualify students for college and enhancing student achievement are appropriate uses of Measure G. A strategic decision could be made to make a portion of Measure G funds available to high schools through the existing Measure N proposal process.

Advantages

- Pooling resources with Measure N would be a strategic investment in Linked Learning which is a key OUSD initiative.
- Measure N has a clear and well-devised allocation process which school leaders and the greater community seem to respect.
- Utilizing the existing Measure N proposal process means less overhead for district staff and school leaders.

Considerations

- Measure N funds are only spent at high schools. The majority of Measure G funds are currently spent at middle and elementary schools.

Option C - Per Student Formula

A per student formula could be used to allocate funds across the district or within programs. A formula could take LCFF factors (low-income, english learner, and foster youth) into account in order to ensure equity.

Advantages

- Formulas make allocations clear and more predictable.

Considerations

- Depending on how the formula is devised, it could be difficult to concentrate funds to have a greater impact where it is needed most.
- Some schools are able to raise outside funds from PTAs and other organizations. A simple per-student formula could lead to inequitable allocations.

Option D - Participatory Budgeting

Each year, Measure G program leaders could work with committees to develop several proposals for program initiatives at school sites. Each school ~~site council~~community would engage in a participatory budgeting voting process to decide which option is best suited for their needs. The chosen option would be funded and implemented as part of the school site council's Single Plan for Student Achievement (SPSA).

Advantages

- Giving parents, students and educators a direct voice in site funding decisions could lead to greater investment in school programs and operations.
- Californians for Justice and the Participatory Budgeting Project have piloted participatory budgeting processes in Bay Area schools and have learnings and resources to share (See Appendix A).

- Overseeing the development of each spending option allows program leaders to set a consistent strategy across sites, spread best practices, and interact with the community.

Considerations

- A considerable amount of training and support will be needed at school sites to implement the participatory budgeting process successfully (especially at launch).
- The San Jose case study we evaluated (See Appendix A) focused on one-time funding proposals rather than recurring expenditures where staff was hired. To date, Measure G has primarily been spent on recurring salaries or one-time consultants at school sites.

Action Requested

Ask a Board of Education Subcommittee to review the Measure G Committee's findings, recommendations and research. Adopt a policy that ensures Measure G funds have maximum impact for Oakland students.

Measure G Committee Members

Bradley Mart, Chair

Daniel Bellino, Vice Chair

Amber Childress, Secretary

Sandy Carpenter

John Baldo

Appendix A

Oakland Stakeholders: Interviews and Case Studies

Measure N Allocations Process



Carmelita Reyes

Co-Principal, Oakland International High
Measure N Grantee



David Kakishiba

Chair, Measure N Commission
Former OUSD Board President

Key Takeaways:

- Consistency and predictability are key. Carmelita would prefer a small amount of Measure G funds each year than a larger allocation for only 1-3 years.
- Principals have a lot demands on their time. The amount of time needed for accountability measures and accessing funds should be proportional to the amount of funding available to the school site. Otherwise, the process may discourage school leaders from accessing the funds.
- Some schools have made significant changes to their program as a result of the Measure N process which requires justifying spending decisions. Carmelita finds this to

be a healthy exercise and appreciates that Measure N gives her autonomy to spend funds as she sees fit as long as she can meet agreed upon goals.

Notes

Measure N Process

- Each school spends one year developing an Education Improvement Plan to place all students in career pathways.
- School sites submit and present a plan to the Measure N Commission.
- Staff makes a recommendations for approval to the Commission.
- The Commission discusses recommendations and votes to approve, conditionally approve, or deny site requests. Conditional approval might require additional actions from the school site.
- Recommendations are passed to the Board of Education which makes a final decision on whether or not to approve the allocations (although approval is expected).
- Funds are to be spent over three years. Sites report to the Commission annually and allocations can be adjusted based on annual progress.
- Money not spent can be rolled over to the next year.
- At the end of the three year cycle, the process will repeat.

Measure N Commission Responsibilities

- The Commission meets approximately every two weeks. Meetings include site visits.
- In addition to an annual report and audit, the Commission is charged with:
 - approving a rubric which is used to evaluate proposals
 - developing and implementing a policy which addresses future

Measure N Adjustments / Reflections

- Things going pretty well so far.
- School visits have been helpful for the Commission.
- Initially, there was some concern about the Commission having too much control.
- An adjustment might be made to limit the number of years the money can be rolled over.

Oakland School Libraries: Measure G Funding Application



Amy Cheney

District Librarian, OUSD

Ann Gallagher

Retired District Librarian, OUSD



Kari Hatch

Executive Director,
Friends of Oakland Public School Libraries



Dagmar Serota

Program Coordinator
Friends of Oakland Public School Libraries

Key Takeaways:

- Oakland School Libraries has attempted to develop a long-term strategy, engage the community, and strike a balance central accountability with site control.

- Amy Cheney took the initiative to pilot a new process for allocating Measure G funds that gathered input from school leaders and community members, used widely accepted CA state standards to evaluate, and valued equity. She was able to use lightweight and accessible tools like Google Forms to quickly put this process together.
- Measure G grantees must “use it or lose it”. A policy of rolling over unspent Measure G funds to the next budget cycle might result in less hasty purchases designed to prevent funds from being reallocated back to the General Fund.
- There’s a desire to think about longer-term program spending strategy that isn’t always possible right now since the amount of funds allocated for school libraries fluctuates from year to year.
- Sharing application evaluation criteria in advance might make the process and decisions more clear for school site leaders.
- While school site leaders are the foremost experts on the condition of their libraries, mapping those conditions to the CA State Model Library Standards was a new exercise for many. Additional support might be needed to help make an accurate assessment.

Notes

2017-2018 Application Process

- District Librarian Amy Cheney created an application process to allocate \$1.7 million in Measure G funds for school libraries in the 2017-2018 school year with the goal of creating equity throughout the district in addition to striving for quality school libraries.
- Each site was given the CA State Model School Library Standards and asked to conduct a self-assessment in order to determine which “stage” (1 through 4) their library was in.
- Based on that evaluation, further questions were asked to determine what was needed to advance their library to the next stage (staff, furniture, technology, additions to collection, etc).
- About 70 applications were submitted from school sites.
- A committee of school leaders, school library staff, community organizations, and central staff (Amy) met to review the applications and make allocation decisions.
- The committee:
 - Decided on several key criteria for evaluation: staffing (with Measure G funds), school performance, history of funding, number of students, and library stage.

- Discussed which purchases could be made centrally for all sites and recognized that any funds not spent by the end of the year would go back to the General Fund rather than rolling over to libraries the next year.
- Discussed the possibility of school sites using the CA Library Standards as a long term planning tool in the future, perhaps with “office hours” support from the district librarian as part of the application process.
- Made hiring teacher librarians a priority and thought strategically about grade levels and geography so that many sites could benefit from their presence.

Strategy and Board Policy Revision

- A working group of community organizations such as FOPSL, OPL, Oakland Literacy Coalition and district staff met during the Summer of 2016 to redraft the 2004 OUSD Board policy on school libraries.
- The policy instructs the Superintendent to develop a three-year phased in plan to provide library services to include all OUSD schools.

Participatory Budgeting at Overfelt High School (San Jose)



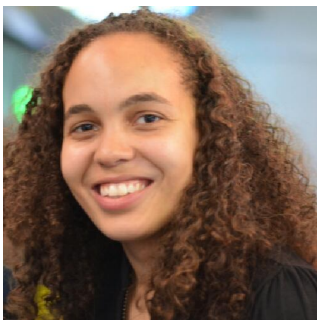
Geordee Mae Corpuz

Lead Organizer,
Californians For Justice
Cultivating student leaders at Oakland High
and Oakland Tech



Yvette Tran

Leadership Development Coordinator,
Californians For Justice
Launched participatory budgeting project at
Overfelt High School in San Jose



Shari Davis

Director of Strategic Initiatives
Participatory Budgeting Project, Oakland



Ashley Brennan

Program Associate
Participatory Budgeting Project, Oakland

Key Takeaways:

- At Overfelt High in San Jose, Californians For Justice (CFJ) helped successfully pilot a participatory budgeting program where the school community (parents, teachers, students) proposed and voted on how to spend \$20,000 of the school's budget.
- At first, students were hesitant to participate because they did not believe their ideas would be acted on. Central staff and school leaders were hesitant to give up control over spending.
- Follow-up with school leaders to be sure that approved proposals were implemented led to a shift in students' mindsets. The program demonstrated to students that their voices matter.
- CFJ and the Participatory Budgeting Project (PBP) invested considerable staff time to this project to ensure it had a smooth launch. A steering committee was recruited to build a strong foundation for the program and create buy-in.
- PBP has an Oakland office and might be able to support a pilot in Oakland. But Yvette Tran felt a shorter, scaled back process in which central staff program leaders crafted proposals (with community consultation) could be successful.

Notes

Context

- Californians for Justice (CFJ) advocates for Relationship Centered Schools which value student voice, invest in staff, and provide spaces for relationship building. Participatory budgeting is one tool which CFJ has used to foster Relationship Centered Schools.
- In Oakland, Geordee Mae Corpuz is cultivating student leaders who participate in budgeting processes like LCAP's Parent and Student Advisory Committee and school site councils at Oakland High and Oakland Tech.
- In San Jose, the superintendent agreed to a pilot at Overfelt High School. CFJ had strong existing relationships with the Overfelt community and school leadership.
- According to Yvette Tran, Overfelt did not have a stellar reputation in the community at that time and had the highest arrest rate for students of color in San Jose.

- The school site council (of parents, students, and teachers) at Overfelt already had about \$20,000 in discretionary funds to allocate each year. These were the funds chosen for the participatory budgeting pilot.
- Participatory Budgeting Project (PBP) staff and CFJ staff supported the pilot. The PBP offers materials and templates on their website for groups implementing participatory budgeting.

Participatory Budget Process at Overfelt

- CFJ recruited a steering committee of parents, students, and teachers to administer the process.
- Students were surveyed to identify their top concerns.
- CFJ staff (Yvette) compiled the results of the survey and shared them with the steering committee.
- The steering committee took that feedback and drafted several proposals for the school community's consideration. PBP offers proposal templates online and helped the committee use those templates to craft strong proposals.
- A community forum / rally was held during lunch. Each proposal was presented on a poster board and students were able to vote for proposals and give feedback.
- Based on that voting, the proposals were narrowed down to a few options. Students voted during lunch (primarily on paper). Parents and teachers also cast votes (primarily online using a Google Form). The Overfelt LCAP parent outreach coordinator assisted with parent communication.

Results and Reflection

- Several initiatives were implemented: college visits for students not enrolled in career academies, a refresh of sports uniforms, and drivers education. Drivers education continued in subsequent years with outside funding.
- Participatory budgeting showed students that their opinions and concerns were valued. This had a positive impact on school culture.
- Over time, the process of the program has been institutionalized and CFJ and PBP staff are much less involved. The school's principal is now committed to the process.
- Yvette Tran feels participatory budgeting could work with a shorter process. Centrally created proposals that adhere to the Measure G ballot language could be effective if the

spending limitations are explained and school community representatives are involved in the district-wide proposal formation process.

Resources for Oakland

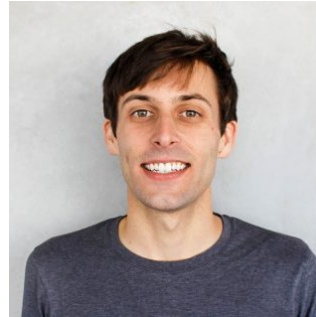
- PBP has a grant to support participatory budgeting in Oakland from the California Endowment. It is possible that this grant could support a pilot in OUSD.
- Ashley Brennan (working out of PBP's Oakland office) has experience supporting participatory budgeting processes in schools.
- PBP has published these resources for school communities:
 - [PB in Schools: Video and Guide](#)
www.participatorybudgeting.org/how-to-start-pb/pb-in-schools
 - [Phoenix Blog: What happens when students lead PB?](#)
www.participatorybudgeting.org/what-happens-when-students-lead-pb
 - [White Paper: Next Generation Democracy](#)
www.participatorybudgeting.org/white-paper
 - [Program Evaluations and Research](#)
www.participatorybudgeting.org/how-to-start-pb/research/

TrackG.org - Transparency and Community Awareness



Erin Hancock

Project Lead, TrackG.org
OpenOakland Volunteer



John Baldo

TrackG.org
OpenOakland Volunteer

Key Takeaways:

- OpenOakland volunteers in partnership with OUSD have given more than 1,200 people access to Measure G financials in a user-friendly format.
- People frequently ask for information about Measure G's impact and allocations strategy.

Notes

- OpenOakland launched TrackG.org in partnership with OUSD and the Measure G Committee in 2015.
- OpenOakland (openoakland.org) is an volunteer organization making government services and data more accessible to the public through the use of technology. They meet every Tuesday evening in Oakland's City Hall.
- Since January 2016, more than 1,200 people have accessed Measure G expenditure data through TrackG.org.
- Each year, the site is updated with data from the previous fiscal year.

- In 2017, OpenOakland conducted user tests with Oakland citizens and made improvements to the interface based on the feedback gathered from those sessions.
- The team consistently hears these questions from the public:
 - What was the impact of the spending?
 - Who decides how Measure G is allocated?
 - What action can I take? How can I get involved?
 - Are charters included in Measure G spending? Why / why not?

Appendix B

Neighboring Districts - Interviews and Research

Alameda Unified - Measure A



Susan Davis

Senior Manager, Community Affairs
Measure A Oversight Committee Chair

Shariq Khan

Chief Business Officer

Key Takeaways:

- Parcel taxes have traditionally been more difficult to pass in Alameda.
- As a result, Alameda Unified chooses to take additional accountability measures including: budgeting its parcel tax revenue as a Restricted resource and placing percentages for each spending category in ballot language.

Notes

History and Budget Context

- The parcel tax was proposed after the financial crisis when deep cuts were proposed including salary decreases.

- Alameda has a parcel tax renewal on the ballot as Measure B1.
- Measure A assesses all non-exempt parcels with buildings at a rate of \$0.32 per building square foot, up to a maximum of \$7999. It assesses all non-exempt parcels without buildings \$299.
- Alameda's parcel tax amounts to about \$12 million which is roughly 12% of its overall budget.¹

Authorized Uses:

- (1) Maintaining Small Class Sizes – 13-14%
- (2) Maintaining High Quality Neighborhood Elementary Schools – 7-8%
- (3) Secondary School Choice Initiative and AP Courses – 7-8%
- (4) Programs to Close the Achievement Gap – 15-16%
- (5) High School Athletics Programs – 4%
- (6) Enrichment Programs – 9-10%
- (7) Attract and Retain Excellent Teachers – 25-26%
- (8) Counseling and Student Support Services – 6%
- (9) Alameda Charter Schools – 3-4%
- (10) Technology – 5%
- (11) Adult Education – 4%
- Administration – 1.5 - 2%

Committee's Role

- Committee meets 3-5 times per year, provides oversight and produces an annual report.
- Staff presents to the committee 3 times a year with: current year spending, next year's suggested budget and previous year's actuals.

Allocation

- The CBO allocates the parcel tax funds based on the voter approved percentages.
- Only the School Board has the authority to change the voter approved percentages in the event of a major funding shift (sharp decrease in State funding, etc).

¹ <http://www.alameda.k12.ca.us/districtfinancials>

Restricted v. Unrestricted

- Alameda lists its parcel tax revenue as a restricted resource.

Accountability / Public Reporting

- Funds are not given as discretionary dollars to school sites. Instead, goods or personnel are paid for centrally and then made available to the school site.
- The district uses a hashtag to report back to the public about parcel tax spending.

Charter Allocation

- About 3% of the parcel tax is allocated to charter schools.
- About 10% of Alameda students attend charter schools.

Berkeley Unified - BSEP / Measure A**Key Takeaways:**

- Of districts we researched, Berkeley has the highest level of community and site stakeholder involvement in its parcel tax process and has full time staff members to coordinate that engagement.
- The committee (with representatives from all sites) creates a plan for spending all funds within the voter approved percentage allocations.

Notes**History and Budget Context**

- Berkeley's parcel tax is branded as the Berkeley Schools Excellence Program.
- Revenues amount to about \$25 million per year which is about 20% of the overall budget.
- The law allows for an annual cost of living adjustment which is designed to increase the tax with inflation.

Authorized Uses:

- Teachers – Class Size Reduction 66% (\$16.3 million)
- School Enrichment Programs 10.25% (\$2.5 million)
- Music, Visual and Performing Arts Programs 6.25% (\$1.5 million)
- School Libraries 7.25% (\$1.8 million)
- Professional Development; Research, Evaluation, and Assessment; and Technology for Schools 9% (\$2.2 million)
- Parent Outreach 1.25% (\$300,000)
- Public Information and Oversight (\$500,000)

Committee’s Role

- Representatives from every school (number of seats determined by enrollment).
- Purpose
 - Review the implementation of the many aspects of the BSEP Measure, ranging from Class Size Reduction to Music & the Arts, from Technology to Professional Development for Teachers, and much more;
 - Ensure that BSEP funds are spent in compliance with the Measure;
 - Make annual recommendations to the School Board for the use of BSEP dollars.
- Meets monthly in Fall, 2-3 times per month in the Spring
- Each School Governance Council or SGC (similar to Oakland’s SSC) appoints someone to be on the committee.²
 - The person does not need to be on the SGC
 - The rep serves as a liaison between school and committee

Allocation

- The text of the law includes the categories and percentages listed above.
- Within those constraints, the committee submits a plan to the School Board each year with recommendations for the coming year. [Sample Plan](#)³

Restricted v. Unrestricted

² School Governance Council Bylaws, Page 5

http://www.berkeleyschools.net/wp-content/uploads/2012/01/SGC_Bylaws-Board-_adopted_4-23-08.pdf

³ Sample BSEP Annual Plan

<http://www.berkeleyschools.net/wp-content/uploads/2016/07/2016-17-Annual-Plan-Binder.pdf>

- The portion of the revenue reserved for class size reduction seems to be allocated to the Unrestricted General Fund. The rest is accounted for in its own restricted fund.

Accountability / Public Reporting

- The committee does annual planning and reporting for the fund as described above.
- The district has devoted considerable staff time to public communication about the parcel tax spending online.
- A portion of funds are allocated for school site discretionary spending. Each school site must submit a breakdown of their planned use of those funds.

Charter Allocation

-

Fremont Unified - Measure K

Leslie Gupta

Treasurer, Fremont PTA
Measure K Oversight Committee Member

Key Takeaways:

- While the ballot language is more expansive, Fremont’s Measure K was a parent led effort to address the specific need of library and technology instruction.

Notes

History and Budget Context

- Cuts at the elementary level (especially librarians and prep time) were the driving force behind Measure K.
- All parcel taxes have passed, but advocates are worried about voter fatigue and keep the tax low (Measure I is currently \$73 per parcel, up from Measure K at \$53). Compare to Oakland’s Measure G at \$195 per parcel.

- Fremont's Measure K parcel tax amounted to about \$3.1 million which was around 1.25% of Fremont Unified's total revenue.

Authorized Uses (Measure K):

- Maintaining math, science, reading and writing programs
- Keeping school libraries open
- Supporting classroom/learning technology
- Maintaining college and workforce preparation programs
- Retaining qualified teachers

Committee's Role

- Committee strictly provides oversight and receives updates from the board quarterly.

Allocation

- The district (with support of the PTA) has decided to allocate Measure K to salaries and benefits for librarians, library media technicians and computer teachers (prep time).

Restricted v. Unrestricted

- Fremont allocated its Measure K revenue to the Unrestricted General Fund. ⁴

Accountability / Public Reporting

- The oversight committee reports to board annually.

Charter Allocation

- Unknown

⁴Fremont Unified Business Services - <http://www.fremont.k12.ca.us/Domain/78>

Piedmont Unified - Measure A



Amal Smith

School Board Member
Measure A Oversight Committee Member



Song Chin Bendib

Chief Business Officer
Previously: CBO, San Leandro Unified

Key Takeaways:

- Piedmont has struck a balance between site control and central control by giving authority to program leaders at the district level.
- Program leaders negotiate district wide contracts and purchase strategically to minimize long term support costs.
- School site support staff (like instructional technology leaders) are hired centrally with input and involvement from school site leaders and teachers.
- Piedmont has chosen to designate its Measure A parcel tax as Unrestricted in the General Fund.

Notes

History and Budget Context

- Measure A was passed in response to elaborate cuts in arts, music and libraries.
- Parcel tax revenue accounts for about \$10 million or 25% of the overall budget.
- Parent groups raise about \$2 million each year in additional funds.

Authorized Uses⁵:

- Attract, train and retain quality teachers
- Protect programs in math, science and technology
- Continue funding for music, visual and performing arts programming
- Keep textbooks and instructional technology up-to-date

Committee's Role

- The parcel tax amount is variable from year-to-year.
- The committee meets annually to decide whether or not to increase the tax up to 2%.
- The committee also provides oversight and produces an annual report.

Allocation

- There is no special annual allocation process for parcel tax spending.
- After being passed, a committee of stakeholders (site level, community and district) meets to assess gaps and decide on program allocation.
- Vast majority is spent on personnel. FTEs are allocated based on enrollment.
- After initial allocation, small adjustments may be made.

Restricted v. Unrestricted

- Accounting is very segregated and Measure A has its own resource code. Report can be run at any time, however the fund is listed as Unrestricted in the General Fund.
- This decision has been made to decrease the amount of administration time required for district finance staff although tight control is maintained.

Accountability / Public Reporting

- The School Board convenes a budget advisory committee (parents, teachers, students, interest groups included) and there is a subcommittee for parcel taxes.
- Town halls and other meetings are sometimes called for special issues. This happened recently to discuss standardizing elementary school schedules (especially around arts and music programming).

Charter Allocation

⁵ <http://www.acgov.org/rov/documents/2013-03-05MeasureA.pdf>

- Not applicable - there are no charter schools in Piedmont.