

Measure N Draft Guidance on Administrative Funds

(for discussion and action at June 16, 2015 Measure N Commission Meeting)

Introduction.

Pursuant to the *Accountability Provisions* section of Measure N's full text, which assigns the Commission responsibility for "oversight of proper allocation and use of all parcel tax monies," the Commission must be accountable for all proceeds of the measure: both those spent at school sites and those held centrally to administer the program.

To ensure the permissible use of all tax monies, the Commission requests a clear and detailed budget for the intended uses of the ten percent of tax revenues used to support the program's central administration. We value and appreciate the hard work of the measure's staff, and assume that this planning is already being thoughtfully executed by its leaders; this intentionality around planned activities, outcomes, and resources should be made available to the commission, and to the public.

Measure Text on Administrative Funds.

"No more than ten percent (10%) of the measure proceeds each year shall be used by the Oakland Unified School District to administer the College & Career Readiness for All Fund, including, but not limited to project staffing, school quality reviews, independent audit services, and an evaluation of the Fund's progress toward achieving its stated purpose, goals, and allowable uses."

Proposed Template.

The Commission has already approved a school site planning grant application tool, which provides a useful template for this purpose. We propose a similar structure for the use of administrative funds.

Budget	2015-16 Activities	Anticipated Outcome

Allowable Uses.

Providing meaningful fiscal oversight of the fund as a whole requires the Commission to be clear about allowable uses of administrative resources that align with the intent of the Measure. The Measure specifies examples of such uses that are consistent with the commonly held notion of administrative costs--staff to administer the fund, evaluation expense, and auditing costs. The Commission must determine whether proposed administrative expenses fall into these three categories of administrative function. Proposed expenses which do not fall into these categories, particularly direct programmatic support provided by central services, are not consistent with the intent of the Measure. These services can be funded by schools at their discretion.

Unspent Funds.

The Measure specifies that the ten percent administrative budget is a cap on administrative expense, and that unspent funds may be redistributed to support the overall goals of the Measure. We propose that all administrative funds which are not spent are made available to schools in order to support their plans or are allowed to roll over for future use. Our intent is to cultivate a culture around Measure N resources that ensures all funds are spent wisely.