

MEASURE G PARCEL TAX INDEPENDENT CITIZENS OVERSIGHT COMMITTEE

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Memo

To Measure G Parcel Tax Independent Citizens Oversight Committee

From OUSD Staff

Board Meeting Date April 21, 2025

Subject Draft Measure G Annual Report, 2023-24

Presentation Discussion of the Draft Measure G Annual Report, 2023-24

Attachments: Draft Measure G Annual Report, 2023-24

Measure G Annual Report for 2023-24

May X, 2025

Prepared by
Measure G Parcel Tax Independent Citizens Oversight
Committee of the Board of Education,
Oakland Unified School District

Presented to the Public
and the Board of Directors

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I. Introduction

On February 5, 2008, 79.4% of Oakland voters approved the Measure G Parcel Tax (also known as the “Oakland Unified School District 2008 Education Parcel Tax Measure”), meeting the required 2/3 approval threshold and thus authorizing Alameda County to levy a qualified special tax on each parcel of taxable real property in the Oakland Unified School District, in the annual amount of \$195 per parcel. Measure G raises approximately \$20 million each year for the District’s budget.

This Parcel Tax commenced on July 1, 2009 and remains in effect permanently. Exemptions from this tax are available to low-income residents. According the text of the legislation, “An exemption from this tax shall be made for owners of single family residential units in which they reside whose combined family income from all sources for the previous calendar year is at or below the income level qualifying as "very low income" for a family of such size under Section 8 of the United States Housing Act of 1937, 42 U.S.C.A. Sections 1437 et seq. for each year. Eligible owners must apply for this exemption each year.

The purpose of Measure G is to support public schools in the Oakland Unified School District in the following ways:

- to 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 dollars may not be spent on the salaries of central office administrators, and expenditures are monitored by an Independent Citizens’ Oversight Committee to ensure that proceeds of the tax are spent only for the purposes named in the measure.

This report covers the 2023-2024 fiscal year of the Parcel Tax, details the Committee’s assessment of how the funds were allocated by and within the Oakland Unified School District, determines whether they were used appropriately during this fiscal year, and offers recommendations for the future use of funds.

The Oakland Unified School District tracks Measure G revenue and expenses separately within its accounting records. An independent auditor, EideBailly LLP, has separately assessed the compliance of the accounting of Measure G funding for the 2023-24 fiscal year, and found that “the District complied, in all material respects, with the compliance requirements” applicable to the parcel tax; the auditor’s report on parcel tax funding to the District may be found here: _____

II. Committee Details

As part of Measure G, an Independent Citizens' Oversight Committee ("Committee") exists to create a report on the previous year's spending.

Pursuant to OUSD Board Bylaw 9131, the purpose of the Measure G Committee is "to inform the public concerning the expenditure of parcel tax revenues and to review and report on the proper expenditure of taxpayers' money generated by the 2009 Measure G parcel tax. Specifically, the Committee is responsible for composing "an annual report on the preceding fiscal year expenditures for public distribution and distribution to the Board...that communicates the Committee's finding as to whether tax proceeds are being spent for the purposes permitted by the Measure and recommendations, if any."

The Committee is composed of seven (7) members from the community. Of those seven members:

- One should be the parent or guardian of a child enrolled in the District;
- One should be both a parent or guardian of a child enrolled in the District and active in a PTA or School Site Council;
- One should be a community member who does not currently have a child enrolled in the District;
- One should be a representative of the business community;
- At least two should have demonstrated financial expertise;
- At least four shall be property owners in the City of Oakland.

The Committee meets once a month (except for special meetings), and in adherence to the guidelines of the Brown Act. Meetings are generally held on the third Monday of the month at 6:00 p.m. at MetWest High School (314 E 10th St, Oakland, CA 94606), on the second floor.

Members appointed for 2024-25 by the Board of Directors:

- Philip Patrick, Chair
- Amy Spade, Vice Chair
- Susie Wise, Secretary
- Pavan Gupta
- Reggie Lee
- Joseph Manekin
- Apri Medina

III. Fiscal Year 2023-24 Measure G Revenue and Allocations

Parcel taxes collected for Measure G purposes totaled \$20,682,392.43. Approximately 1.7% was subtracted by the county for a collection fee (\$358,407.40), leaving \$20,323,985.03 for Oakland Unified School District allocations. Measure G total expenditures for 2023-24 were \$18,855,422.83.

Measure G Parcel Tax Collection	\$20,682,392.43
County Collection Fee	<u>-358,407.40</u>
Amount Available for District Allocations	\$20,323,985.03

The Measure G budget expenditures for the 2023-24 school year, by program, were as follows:

Program Category	Expenditures
Educational Enhancement/Intervention	\$5,044,030.72
Libraries	\$4,599,718.46
Oakland Athletic League	\$2,868,967.29
Summer School	\$69,344.72
Teacher Recruitment & Retention	\$846,084.92
Visual & Performing Arts	\$5,427,276.72
Total Expenditures	\$18,855,422.83

[pie chart with program chunk breakdown]

[pie chart with summer programs (209,704.44) vs. school year (rest)]

[Pie chart with FTE vs. other uses] and short discussion of the District's use for FTE

The District's funding picture is incredibly complex. The District may have special, designated funding for specific programs and pieces of work that could be covered by Measure G but are not—and Measure G funding, while applicable, is not needed and may be more flexibly used than other sources of funding. Examples are federal Title I funding, expanded state afterschool program funding, special philanthropic grants, etc. A large chunk of the District's high school budget is provided by Measure H, another parcel tax, for Linked Learning, which combines college and career readiness—and is being implemented across the District's high schools; Measure G, which came before Measure H or its predecessor Measure N, therefore may not be as needed for its second stated purpose of “maintain[ing] courses that help students qualify for college.”

Other areas of Measure G purpose may not be readily noticeable in any by-purpose breakdown. For example, the purpose of “maintain[ing] up-to-date textbooks and instructional materials” may be covered, in part, under library if instructional materials for classroom projects are bought by and kept in school libraries.

The Committee does find, however, that a breakdown by *types of* Measure G purpose might be a useful tool for understanding how Measure G funds are spent by the District.

[pie chart w/ in 3 buckets, with academic supports (incl. EEIP, libraries, summer school), teacher support, and student enrichment/engagement (inc. OAL and arts)]

The Committee has observed and acknowledges that in 2023-24 a whopping 44% of Measure G funds were spent on the last of the possible usages, “programs . . . that enhance student achievement” without clear enough linkages to the improvement of academic outcomes. And while 56% of Measure G funds went toward academic and teacher supports, the taxpayers in fact approved seven possible usages. Though progress has been made towards more third graders reading at grade level and upticks in graduation and A-G rates, the District still has significant challenges to surmount, and interventions funded by Measure G could more directly impact student academic outcomes.

It is worth noting that there are a significant amount of funds unspent from the 2022-23 school year’s Measure G revenue, \$5,293,049.59, and \$1,468,562.20 unspent from 2023-24. These unspent funds were not utilized by the District in the 2024-25 school year. This Committee does not know if there are more unspent funds from other Measure G years, but the unspent funds are properly set aside in the District’s accounting and may not be used for purposes other than those approved by Oakland taxpayers. The Committee’s report includes reference to these unspent funds both in our discussion of detailed expenditures (next section) and in our recommendations. At a time when the District is facing serious budgetary difficulties, such a sizable pot (\$6,761,611.79) of unspent funds may not be used to sustain but only as a stop-gap measure (within legal purpose) or as one-time funding for special projects, needs, experimental pilots, etc. They are, without question, valuable funds.

Measure G funds are currently used only for District-run schools, not charter schools under its oversight.

IV. Fiscal Year 2023-24 Measure G Expenditure Details by Program

A. EDUCATIONAL ENHANCEMENT/INTERVENTION PROGRAM

The District's Educational Enhancement/Intervention Program (EEIP) provides elementary classroom teachers with valuable "prep periods" during the school day while their students attend art, music, physical education, and other enrichment instruction. An advantage to this funding is that while students are at the enrichment activities that make for a richer elementary experience, their teachers have valuable time for planning, preparation, grading and recordkeeping, mentoring, professional development, and collaboration—so its myriad effects are rich for students. Measure G provided \$5,044,030.72 for teacher release time across 49 elementary school sites in the District, plus funding for two teachers on special assignment working out of the District's central office.

EEIP Program Budget and Spending, By Site, 2023-24

Investment	Expenditure
Teacher Release Time	\$4,758,168.11
Central Office Staffing	\$285,862.61
Total Expenditures	\$5,044,030.72

[Pie chart: teachers vs. central office staff]

B. LIBRARIES

Measure G funding has allowed, over the past decade, for the reopening and restaffing of school libraries across OUSD. Measure G is, in fact, the main funding source for the District's libraries.

The District's library program received \$4,599,718.46 in Measure G funding for the 2023-24 school year. Over 96% of this money was used to pay for library staffing across the District, which translated to 92% of OUSD students having access to Library services.

In terms of funding allocations to schools, all Title I qualifying schools were allocated the cost of either 1 FTE for a Library Tech position or 0.7 FTE for a Teacher Librarian position. Non-Title I schools were allocated the cost of 0.5 FTE for a Library Tech or 0.35 FTE for a Teacher Librarian. School sites had the option of receiving a \$30,000 cash allocation in lieu of library staff, generally because they staff the library in a different way. This cash allocation could only be spent on direct library costs such as books and library supplies. Only two schools chose this option. Schools with a City of Oakland Library on their campus do not receive any allocation.

In elementary schools, school libraries are key to providing "print rich environments" and supporting foundational literacy and proficiency. In middle schools, libraries are key to teaching burgeoning skills like writing using secondary sources and digital literacy. In high school, libraries provide space, equipment, and expertise for vital research skills. All libraries provide students with opportunities to pursue their own interests within their collections.

Library Program Spending, 2023-24

Investments	Expenditures
Books	\$44,719.31
Book & Supply School Allocations	\$58,819.75
Central Office Staffing	\$197,304.05
Conference Expense	\$295.00
Elementary Staffing	\$2,604,284.31
Licenses	\$39,000.18
Materials and Supplies	\$29,520.59
Secondary Staffing	\$1,625,775.27
Total Expenditures	\$4,599,718.46

[PIE CHARTS w/ level and type breakdowns]

Central office library investments totaled \$310,839.13 in 2023-24. The majority of these dollars were used to pay for the salary of the District-wide teacher librarian, who provides support and training for library staff across the district. The remainder of the central Measure G funds were used for library professional development, including supporting library staff who are pursuing a Library Technician certificate at Diablo Valley College, and for books, supplies, and licensing agreements with Sora, an online lending library used throughout the District.

The initial budget for books was much higher for books than what was actually expended. The committee found that actual expenditures could not be high enough to substantially supplement the constant upkeep and updating a book collection at each site entails. Librarians report that their shelves, especially at the secondary level, are still too empty. One-time funding could be employed with great effect towards the thoughtful filling of shelves. (Even in 2024-25, the District's library budget is only 3% books.)

With several studies indicating the role that access to library services plays in boosting student performance, 100% of all students should have access to a school library.

The Committee would like to point out that while there is parity across schools and some equity-based distribution, funding by schools is not currently related to an equity mindset whereby more dollars might be allocated to schools with the lowest reading proficiency levels, especially at the elementary level. Also, schools with much higher enrollments should perhaps support more than one library staff member. Raising the level of Measure G library support would be an excellent use of funds, especially if used to bolster A-G level coursework or afterschool library availability.

C. OAKLAND ATHLETIC LEAGUE

In recent years, a portion of Measure G funding has been allocated to the Oakland Athletic League (OAL), which is OUSD's sports program. Although the Measure G mission statement does not make direct reference to athletics, Measure G funding to OAL has been allowable under the provision of the legislation that states the purpose of the Measure is to "provide programs, including art and music programs, that enhance student achievement." Because the list is illustrative, not exhaustive, funding to OAL has been allowable under Measure G.

The District's 2023-24 budget allocated \$2,532,056.10 in Measure G funds to the OAL for sports programming for the District's secondary students in 2023-24. The OAL spent \$2,868,967.29.

Funds were spent on coaching staff, uniforms, equipment, supplies, and transportation. Additional funds were paid to consultants for refereeing.

[Pie charts across levels and types of spending]

Middle School

In the 2023-24 school year, OAL's middle school program received an allocation of \$609,079.05 and spent \$664,859.80. According to the OAL, overage in spending was due to growth in student participation, which required more coaches than anticipated.

OAL Middle School Program Budget and Spending, 2023-24

Investment	Budgeted Amount	Expenditure
OAL Staffing	\$278,755.19	\$311,853.40
Teacher Stipends	\$22,514.00	\$36,092.00
Support Staff Stipends	\$39,706.94	\$40,974.94
Support Staff Overtime	\$130,895.89	\$139,432.43
Central Office Supplies	\$3,740.49	\$3,740.49
Uniforms	\$24,881.80	\$24,881.80
Equipment < \$5,000	\$11,826.56	\$11,826.56
Consultants (Referees)	\$96,758.18	\$96,058.18
Middle School Totals	\$609,079.05	\$664,859.80

High School

In the 2023-24 school year, OAL's high school program received an allocation of \$1,922,977.05 and spent \$2,204,107.49. The overage in spending was due to a large growth in student participation, which required more coaches than anticipated, as well as increased security needs at games, which required more staffing and more staff time than anticipated.

OAL High School Program Budget and Spending, 2023-24

Investment	Budgeted Amount	Expenditure
OAL Staffing	\$339,856.62	\$406,382.55
Teacher Stipends	125,000.00	190,976.23
Support Staff Stipends	200,009.00	287,359.53
Support Staff Overtime	201,976.72	218,548.77
Materials and Supplies	\$53,441.39	\$67,370.49
Central Office Supplies	\$108,973.29	\$108,923.50
Uniforms	\$97,595.00	\$97,202.83
Computer < \$5,000	\$15,127.80	\$15,127.80
Dues & Memberships	\$13,063.32	\$13,063.32
Rentals - Equipment	\$13,929.36	\$13,776.17
Consultants (Referees)	\$145,283.70	\$145,283.70
Transportation	\$601,000.00	\$632,371.75
Printing	\$7,720.85	\$7,720.85
High School Totals	\$1,922,977.05	\$2,204,107.49

The Committee recognizes that participation in athletics likely keeps many middle and high school students engaged in schoolwork, especially as there are minimum academic performance requirements that must be met in order to participate in sports. However, there has not been enough data from the District to prove that the sizable Measure G investment has a positive effect on attendance or academic outcomes—or, in the words of the legislated purpose, “enhance[s] student achievement.”

Furthermore, the Committee finds OAL’s spending 13% more than its budgeted allocation in 2023-24 troubling. No other program had this issue. Measure G funds are not meant to provide a blank check.

D. SUMMER SCHOOL

In 2023-24, Measure G provided a budget of \$317,661.82 to OUSD's traditional summer school program. Of that allocation, \$69,344.72 was expended. The majority of the funding was spent on staff stipends, with an additional \$16,315.80 spent on consultants who were most likely education (teacher) contractors.

Summer school, like afterschool programming, is a place for students to continue learning. However, summer school is even more important as it provides a way for high school students who are under-credited and off-track for graduation to make up coursework in a supportive environment. It is vital that the District continues to provide summer school.

Investment	Expenditure
Staff Stipends	\$53,028.92
Consultants	\$16,315.80
Total Expenditures	\$69,344.72

E. TEACHER RECRUITMENT AND RETENTION

One of the purposes of Measure G is “to attract and retain highly qualified teachers.” In 2023-24, the Talent Division of OUSD spent \$568,776.74 for recruitment work and \$277,308.18 for retention work from the Measure G parcel tax funding, totaling \$846,084.92.

Regarding the \$568,776.74 spent on recruitment, the money was used to pay for teacher coaching and related support staff. The \$277,308.18 spent on retention was used to pay for the salaries of two teacher coaches in the Peer Assistance Review program, which is a program specifically designed to support struggling teachers.

Investment	Expenditure
Recruitment Staffing	\$568,776.74
Retention Staffing	\$277,308.18
Total Expenditures	\$846,084.92

It is well documented that teachers new to the profession need much support. As enrollment in the OUSD decreases, teacher shortages ease, but attracting people to the teaching profession who reflect District students and who will learn the craft and remain committed to the hard work of teaching remains a challenge for the District. Aside from the typical annual turnover rate of 8%, it’s estimated that nearly half of all teachers quit by the end of their fifth year. The District has implemented a number of programs that offer new teachers both increased oversight and supervision *and* ongoing peer support and mentoring.

The Measure G investment in recruitment and retention in 2023-24 was only 5% of overall Measure G expenditures, comparatively small both to other expenditures and to what is arguably a pressing need for new teacher support and one that could have direct positive effects on student outcomes.

One investment/intervention that could be very promising is some kind of additional release time for new teachers—especially probationary teachers who are working on earning their credentials as it can be overwhelming to juggle all the responsibilities. The Committee wonders whether a pilot might be tried using one-time, leftover Measure G funds. In any case, the Committee would welcome more investment in this area.

F. VISUAL AND PERFORMING ARTS

Measure G's purpose and funding to "provide programs, including art and music programs, that enhance student achievement" has allowed for a sizable expansion of the arts within OUSD, especially at the elementary level and especially in music.

The 2023-24 Measure G investment in the District's visual and performing arts totaled \$5,427,276.72. The elementary music program was 81% of the overall arts budget.

The Oakland Fine Arts Summer School (OFASS) is a five-week summer arts program for students who have completed kindergarten and older, run by OUSD and the City of Oakland's Parks and Recreation & Youth Development. Participating students take classes in a variety of artistic disciplines from visual arts (such as drawing, painting, sculpture, set design) to theater, vocal and instrumental music, dance, and circus arts. In 2023-24, OFASS spent \$140,359.72 of Measure G funding, all of it on staff salaries.

The District also provided \$25,000 mini grants to 22 elementary and secondary schools to help the schools develop partnerships with arts-based community organizations. Sites partnered with community-based arts organizations to utilize \$477,828.00 in funds. Another grant went to OUSD's Office of Equity for \$40,000, which was used primarily at Skyline High School.

Measure G also funded one departmental staff member in the central office.

Investment	Expenditure
Art Instruction	\$258,100.65
Central Office Staffing	\$136,488.37
Elementary Music Program	\$4,374,500.07
Grants	\$517,827.91
Summer Fine Arts Programming	\$140,359.72
Total Expenditures	\$5,427,276.72

Elementary Music Program

Measure G funds the Elementary Music program in OUSD. Each elementary school site received a partial music teacher allocation, but the content those teachers focused on varied from school to school. Some elementary schools have longstanding instrument music programs for grades three to five, while other schools used the allocation for universal music classes (all grades) at their site.

Investment	Expenditure
Staff Salaries	\$2,752,822.42
Benefits	\$1,189,522.78
Books-other Than Textbooks	\$928.20
Materials and Supplies	\$91,029.71

Equipment < \$5,000	\$69,987.07
Conference Expense	\$7,406.65
Instrument Repairs	\$50,454.25
Consultants	\$175,999.99
Licensing Agreements	\$36,349.00
Total Expenditures	\$4,374,500.07

While the Committee understands that music instruction especially has been linked scientifically to improvement in math skills and understanding, this Committee would like to see better long-term data linkages within the District's own student outcome data, especially proficiency data.

V. Recommendations

The Committee's summary recommendations for future Measure G spending priorities are based on discussion and consensus.

Unspent funds from previous years should not be used for sustaining support of any program, but used creatively to pilot solutions to ongoing challenges like how to better support teachers actively in certification programs or utilized to afford large one-time additions and updates to the District's school library collections.

While Measure G's list of appropriate uses is relatively broad, taxpayers did approve specific areas where the funds may be directed, and in 2023-24 OUSD did not allocate evenly across those areas. In particular, the Committee finds that Measure G funds were perhaps only disproportionately used for one of the Measure's seven stated purposes, arts and athletic programs in the 2023-2024 school year—programs meant to “enhance student achievement” but which have not been linked at all to any uptick in the District's student outcomes. **Linkages to math and reading proficiencies, graduation rates, A-G completion rates, attendance, and academic performance should all be measurable, made transparently available, and form the basis of any decision making regarding Measure G usage.**

The District's allocation of Measure G funding must be clearly aligned with each of the Measure's specified purposes in order for the Committee, and the public, to better ascertain appropriate uses.

While Measure G funds may not be needed by the District to “maintain coursework to help students qualify for college” or to “maintain up-to-date textbooks and instructional materials,” only the 2023-24 use of supporting summer school *may be construed* as fitting the first of those Measure G purposes. The Measure G purpose to “continue after school academic programs” is also one that is richly supported by other funding, but there may be something to **the District's potentially providing more out-of-school time, or extended learning time, via afterschool or summer programs that are more academically rigorous and engaging.**

Libraries were substantially supported in 2023-24 with Measure G funds, and **even deeper investment in libraries—especially book collections—would be welcome** as libraries are a primary way to support reading and multiple forms of literacy. Every student—100% of students, not 92%—deserves access to an open, staffed school library. The Committee urges the District to **consider more deeply how to equitably rectify the lowest of the District's elementary school reading levels via library funding.**

Teacher recruitment and retention is an area ripe for deeper Measure G investment—and especially well linked to the possible improvement of student outcomes.

VI. Respectfully Submitted

Philip Patrick, Commission Chair

Amy Spade, Commission Vice-Chair

Apri Medina, Commission Member

Reggie Lee, Commission Member

Pavan Gupta, Commission Member

Joseph Manekin, Commission Member