



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Financial Overview

Measure N



Presented by Preston Thomas and Joanna Vazquez

Presented to Measure N Commission

October 3, 2017

www.ousd.org



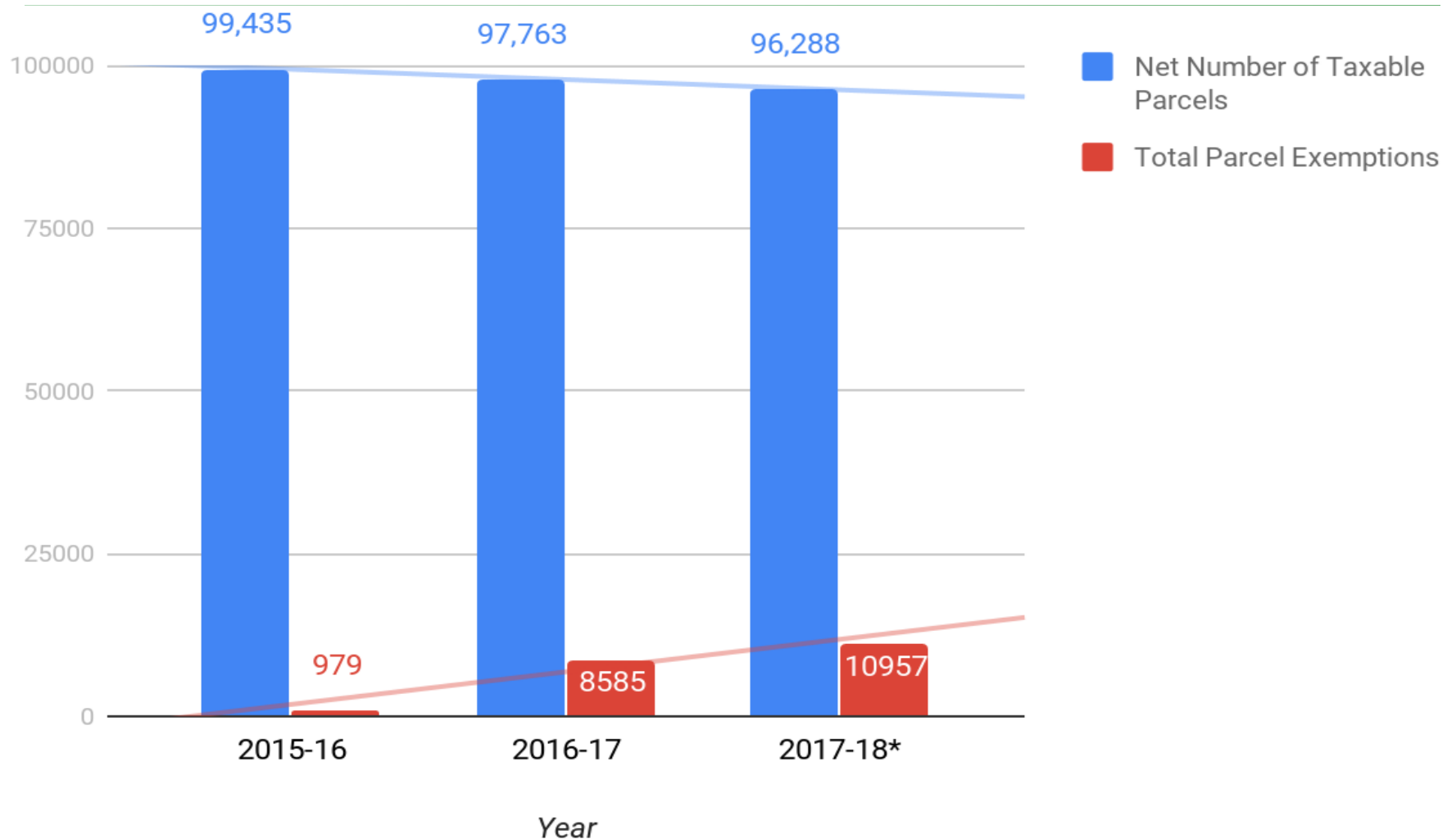
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Measure N Parcel Exemptions

	Low Income/Senior Exemptions	TOTAL PARCEL EXEMPTIONS	Net # Taxable Parcels	Revenue Collected	Revenue - Appx. \$300,000 County Collection Fees
2015-16	505	979	99,435	\$ 11,339,346	\$11,039,346
2016-17	7,991	8,585	97,763	\$ 11,791,178	\$11,491,178
2017-18 Projections	10,416	10,957	96,288	\$ 11,600,000	\$11,300,000

Parcel Tax Exemptions and Parcels in Oakland





How did we get \$850?

Formula	Per Pupil Rate
$\frac{\text{Measure N Revenue for Allocation to Schools}}{\text{Total Students in Oakland}}$	\$769
$\frac{\text{Measure N Revenue for Allocation to Schools}}{\text{Total Number of Students In Cohort 1 Funding}}$	\$921
Average for Base Allocation	\$845

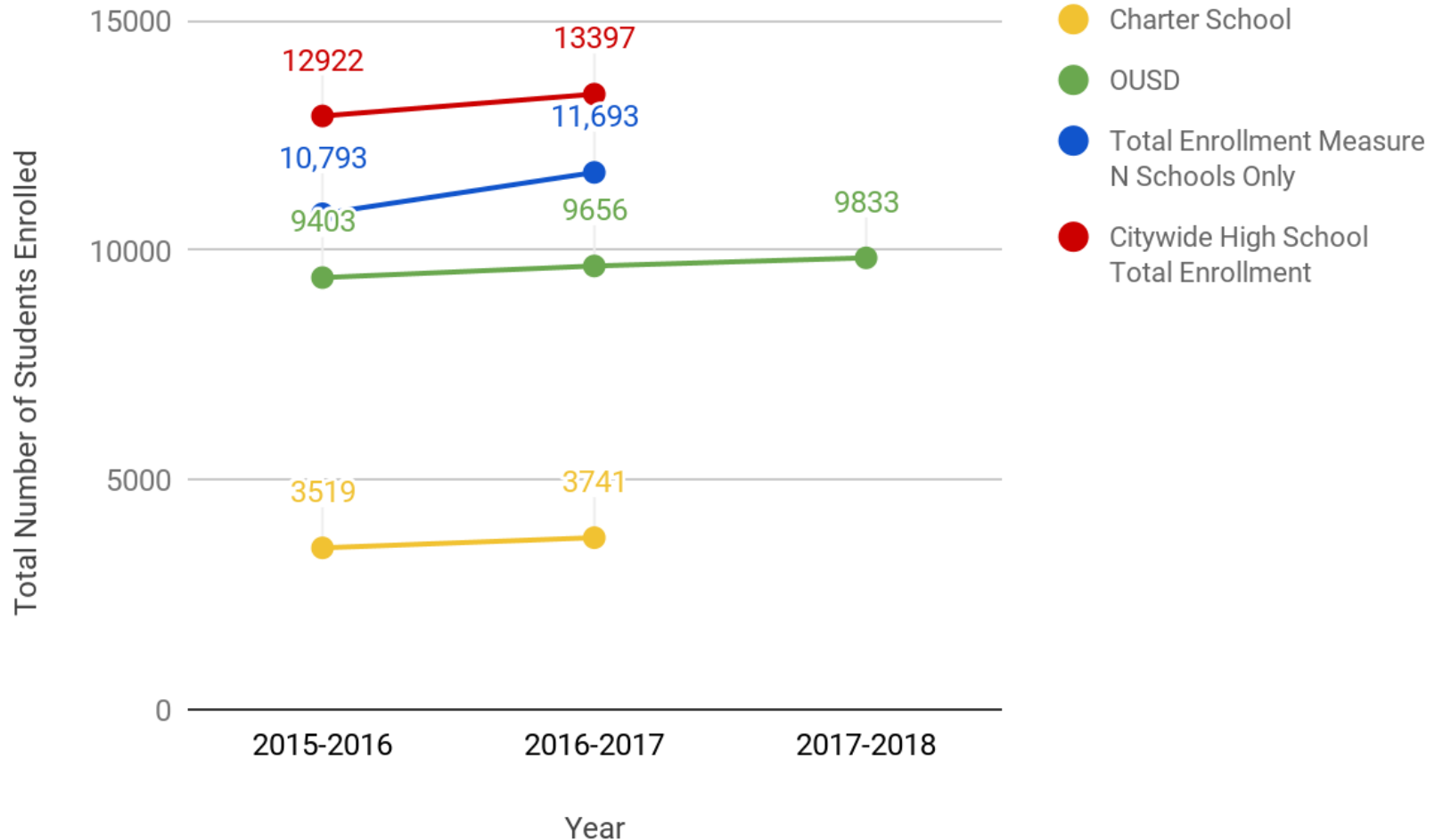


Measure N Per Pupil Allocation

	Revenue for Schools	Citywide Total Enrollment	Per Pupil Allocation (Revenue/Total Enrollment)	Total Enrollment of Measure N Schools Only	Per Pupil Allocation (Revenue/Total Enrollment)
2015-2016	\$9,935,411	12,922	\$769	10,793	\$921
2016-2017	\$ 10,342,060	13,397	\$772	11,693	\$885
2017-2018 *Projections	\$ 10,170,000	TBD	TBD	TBD	<\$850



Enrollment of 9th-12th Grade Students



Long Term Financial Modeling



Total Parcels Declining based on Increased Exemptions + **Total High School Enrollment Increasing** = **Declining per Pupil Allocation to Measure N Sites**



The Good News!



**Measure N Fund Balance:
\$6,997,457**



Oakland Residents and Nonresidents

2016-17



348 Nonresidents currently in Measure N Schools.

3.4% nonresidents in Measure N Schools

Total Non-Residents in Oakland High Schools:
900

Total Cost potential savings: \$765,000

Proposed Threshold

2016-17



Threshold to be considered at Title 1 school that allows you to spend funding on programs for students.



Measure N proposed 95% threshold to be considered a full Measure N school

- 1. Revenue from parcel tax goes to Oakland kids.*
- 2. Minimize accounting challenges.*
- 3. Protects funding in current Measure N Schools.*
- 4. Reduces number of students in the per pupil formula.*
- 5. Allows for students mobility*

Policy Recommendation

Measure N Enrollment Integrity and Fiscal Stabilization Policy

The Governing Board desires to ensure that the revenue from the Measure N parcel tax directly serves students in public high schools within the city of Oakland that qualify for Measure N. To support effective Linked Learning school and pathway design, the Governing Board desires stable allocations during the life of the measure to be \$850 per student.

In order to achieve this end, Measure N will be allocated to school sites based on their total student enrollment if the percentage of Oakland residents attending grades 9-12 is greater than 95%. If schools fall below the 95% threshold, the district will allocate \$850 for each student that is an Oakland resident in grades 9-12.





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EVERY STUDENT THRIVES!



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