

Oakland Unified School District

Independent Citizens Oversight Committee Report
Measure G Parcel Tax

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For the Year Ended on June 30, 2019

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I. Introduction & Committee Purpose

A. Legislative History

The voters of the city of Oakland passed the Measure G Parcel Tax on February 5, 2008. The Registrar of Voters for the County of Alameda, State of California certified the results of the election on February 29, 2008. The purpose and proceeds of the Measure G Parcel Tax are stipulated in the election Ballot language:

Measure G: *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, and provide programs, including arts and music, that enhance student achievement, shall Oakland Unified School District, without increasing the current rate, continue to levy its education special tax of \$195 per parcel, commencing July 1, 2009, exempting low-income taxpayers, and with all money benefiting Oakland schools.*

B. Oversight Committee

The Measure G Oversight Committee (“Committee”) was created on August 27, 2008 with Resolution No. 0809-0043. The purpose of the Committee is to review and annually report to the public on the expenditure of taxpayers’ money generated by the Measure G parcel tax.

Specifically, the Committee shall:

- (1) Receive and review a report from the Superintendent no later than December 31st of each year that details: (1) the amount of Education Parcel Tax revenues received and expended in the prior year, including District reports and independent annual audit reports pertaining hereto; and (2) the status of any projects or descriptions of any program funded from proceeds of the tax.
- (2) Produce an annual report on expenditures during the preceding fiscal year for public distribution and distribution to the Board of Education not later than February 28th annually 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 shall have the option to tour sites where Parcel Tax revenues are being expended.

In accordance with Oakland Unified School District Board Bylaw 9131:

Advisory and Oversight Committees Section 2: The Committee shall consist of seven (7) members, and shall possess expertise in or represent the following:

- One member shall be the parent or guardian of a child enrolled in the District;
- One member shall be both a parent or guardian of a child enrolled in the District and active in a parent-teacher organization, such as the School Site Council or Parent Teacher Association;
- One member shall be a community member who does not currently have a child enrolled in the District;
- One member shall be a representative of the business community;
- At least two members shall have demonstrated financial expertise; and
- At least four members of the Committee shall be property owners in the City of Oakland.

A single individual may be appointed as a representative of more than one of the above categories, if applicable. The District shall seek to ensure the Committee is representative of the diversity of the District. The Board decides who represents these criteria.

II. Active Committee Members

The Board of Education, pursuant to a requirement of Measure G, adopted Resolution No. 0809-0043, on August 27, 2008, established the seven (7) members Measure G Independent Citizens Oversight Committee. The Committee operates pursuant to said Resolution and adopted Board Bylaw 9131.

The Measure G Committee had two vacancies for the time period of this report. The Committee members were:

1. **John Baldo** (*Chairperson*): A community member who does not currently have a child enrolled in the District. February 1, 2015 – January 31, 2017 (2nd term)
2. **Daniel Bellino**: A community member who does not currently have a child enrolled in the District. February 1, 2015 – January 31, 2017 (2nd term).
3. **Sandy Carpenter-Stevenson**: A community member who does not currently have a child enrolled in the District; a property owner in the District. February 1, 2014 - January 31, 2018 (2nd term).
4. **Amber Childress** (*Vice Chairperson*): A community member who does not have a child enrolled in the District; and a representative of the business community. February 1,

2016 – January 31, 2018. (1st term)

5. **Amy Golden:** A parent or guardian of child enrolled in the District. March 1, 2018- January 31, 2020 (1st term).
6. **Bradley Mart:** Both a parent or guardian of child enrolled in the District and active in a parent teacher organization; a representative of the business community; a property owner in Oakland; demonstrated financial expertise. February 1, 2014 – January 31, 2018 (2nd term)
7. **Reginald Mosley:** Both a parent or guardian of child enrolled in the District and active in a parent teacher organization. February 1, 2014 – January 31, 2018

III. Staff Liaisons To The Committee

Programmatic

Dr. Sondra Aguilera	2018 - Present
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Finance / Budget

Leslie Tavernier	Oct 2017 - Apr 2018
<i>Gap</i>	

Note: *It's been approximately one year since the Measure G Committee had a staff liaison in the budget / finance offices.*

IV. Summary Of Findings

Area	Finding	Trending
Appropriate Expenditures	Satisfactory/ Unsatisfactory	Improving / Staying the Same / Getting Worse
Reporting and Record Keeping		

Action On Committee Recommendations	Unsatisfactory	
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V. Appropriate Expenditures

Finding:	Trend:
Progress:	Improvement Needed:

Spending By Program	2018-19	2017-18
Basic School Support	\$7,794,007	\$4,634,056
Class Size Reduction	\$4,543,742	\$6,399,636
Elementary Education Intervention Program (EEIP)	\$4,053,143	\$4,872,862
School Libraries	\$1,637,804	\$1,592,704
Music	\$1,010,101	\$1,049,806
HR Operations	\$542,192	0
Art	\$414,352	\$475,229
Other Programs / Local Goals	\$346,074	\$337,762
HR Recruitment	\$270,990	\$936,634
Oakland Fine Arts Summer School	\$61,121	\$76,118
Effective Educator Systems Initiative	0	\$48,258
Grand Total	\$20,673,526	

Explore further at trackg.org

Visit trackg.org for more detailed information like spending by school and historical spending across the last 7 fiscal years.

Track G - Oakland's Measure G [About](#) [By Location](#) [By Program](#) [By School](#) [Twitter](#) [Facebook](#)

ROOSEVELT MIDDLE
1926 19TH AVE. OAKLAND, CA 94606

<p>MEASURE G SPENDING</p> <p>\$ 119,568</p>	<p>PER STUDENT</p> <p>\$ 227.32</p>	<p>NUMBER OF STUDENTS</p> <p>526</p> <p><small>Note: enrollment from 2014-15</small></p>
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VI. Reporting and Record Keeping

Finding:	Trend:
Progress:	Improvement Needed:

VII. Action On Committee Recommendations

Read the full report at: report.trackg.org

Finding: Unsatisfactory	Trend: Staying the same
<p>Progress: Dr. Aguilera has been refreshingly clear and transparent about the current state of Measure G:</p> <ul style="list-style-type: none"> • Most of the funds are spent as part of school site base allocations (general ed teacher salaries and benefits). • Because of this, the district does not have the flexibility to spend more funds on programs like Arts, Libraries, and Music. We simply roll over the budget allocations from the previous year rather than making strategic decisions or adjustments. (Zero-based budgeting isn't possible) <p>We appreciate Dr. Aguilera's transparency. It creates trust and serves as a strong foundation for collaboration.</p>	<p>Improvement Needed: Despite acknowledgement of the current state of things, none of the committee's recommendations have been acted on in the last year. It has been over 3 years since the recommendations were made in Feb 2017.</p> <p>We're asking for the Board to formally support our recommendations and direct the District to act on them or respond with its own plan.</p> <p>Specifically, we ask the Board to take a stance on whether it sees Measure G as a restricted, supplemental resource to ensure programs like Arts, Libraries, and Music are sustainably funded or simply an extension of the general fund to be spent on base allocations. Unfortunately, the law is ambiguous on this point.</p> <p>These prioritized requests were made in a letter to Dr. Aguilera on Nov 18, 2019:</p> <ol style="list-style-type: none"> 1. Present a multi-year timeline with

	<p>milestones for getting Measure G to a state where allocations can be strategically determined and set on a regular interval (currently: annually) and not just roll over from one cycle to the next. (A 4 year timeline was suggested in our letter)</p> <p>2. In preparation for this allocation flexibility, present a new, transparent process for allocating Measure G funds each budget cycle. The Committee has recommended several options.</p> <p>The full letter is attached.</p>
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Summary on on the next page

Read the full report at: report.trackg.org

	Recommendations	Action ?
	<i>Transparency Needed: Allocation Process Is Not Clear</i>	
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.	✗
	<i>Impact Strategy Is Not Clear</i>	
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.	✗
	<i>Better Collaboration Is Needed Between Sites and Central</i>	
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.	✗
	<i>Allocations Are Not Consistent Or Predictable</i>	
9	When acting on the findings and recommendations in this report, make consistency and predictability a top priority.	✗
	<i>Measure G Is Not Considered A Restricted Resource</i>	
10	Reclassify Measure G as a restricted resource as part of the transition to the new Escape financial management system.	✓

11/18/2019

Dr. Aguilera,

Thank you for the presentation and discussion at our last two meetings. We really appreciate your time and your candor.

I want to clarify our #1 ask as a Committee. Most of our outstanding recommendations require flexibility in how Measure G funds can be allocated, and that flexibility doesn't exist today.

So we would like to work backwards from this goal:

- Measure G allocations can be strategically determined and set on a regular interval (currently: annually) and not just roll over from one cycle to the next.

We're requesting a plan, including a timeline with milestones, for reaching this goal flexible and strategic Measure G allocations.

Here is our suggestion for a 4 year gradual plan. "Flexible Allocation" means money not spent on base allocation obligations to school sites through programs like Class Size Reduction, Basic School School Support, or Elementary Intervention since these are contract obligations and not strategic, supplemental spending.

Budget Year	Flexible Allocation
2020-21	25% (~\$5 million)
2021-22	50% (~\$10 million)
2022-23	75% (~\$15 million)
2023-24	100% (~\$20 million)

Please include any action items that your team, finance staff, or even the Committee may need to take in order to reach the first milestone.

These are hard for us to predict, but perhaps:

- Communicating the plan to cabinet leadership, the Board, and our finance department
- Asking the Board to adopt this plan a Board policy
- Instructional and financial leadership submitting a list of items which will no longer receive Measure G allocation in 2020-21 in order to reach the 25% milestone next year.
- Allocating at least 25% of Measure G to instructional programs outside of a base site allocations in the 2020-21 budget development process

Our #2 request: when we presented to the Board's budget and finance subcommittee, we suggested a new process for Measure G allocation. Can you respond with one of the following?

- Timeline for implementing this process
- Alternate process, reasons for choosing that process, and a timeline for implementing it

We will need a new, transparent process for allocating these flexible dollars since we will no longer be rolling over allocations from year to year. More details are in our original report, but this process should be transparent, strategic, and allow for consistent and predictable allocations.

Thank you, again.

John Baldo