

DRAFT

Oakland Unified School District

**Independent Citizens Oversight Committee Report**  
**Measure G Parcel Tax**

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For the Year Ended on June 30, 2020



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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 31<sup>st</sup> 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 28<sup>th</sup> 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, 2021.
2. **Daniel Bellino**: A community member who does not currently have a child enrolled in the District. February 1, 2015 – January 31, 2019.
3. **Sandy Carpenter-Stevenson** (*Secretary*): 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, 2020.
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 24,

2016 – January 28, 2020.

5. Will Masterson: A community member who does not have a child enrolled in the District; and a representative of the business community. January 20, 2020- January 31, 2022.
6. **Amy Golden:** A parent or guardian of a child enrolled in the District. February 1, 2018- January 31, 2021.
7. **Bradley Mart:** Both a parent or guardian of a 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, 2020.
8. **Reginald Mosley:** Both a parent or guardian of child enrolled in the District and active in a parent teacher organization. May 23, 2019 - January 31, 2022.

### III. Staff Liaisons To The Committee

#### Programmatic

Dr. Sondra Aguilera	2018 - Present
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#### Finance / Budget

Leslie Tavernier	Oct 2017 - April 2018
<i>Gap</i>	May 2018 - Sept. 2020
Chief Budget Officer Lisa Grant-Dawson	Sept 2020 - present

### IV. Summary Of Findings

Area	Finding	Trending
Appropriate Expenditures	[pending]	[pending]

Reporting and Record Keeping	Satisfactory	Improving
Action On Committee Recommendations	<b>PENDING</b>	Staying the Same

## V. Appropriate Expenditures

<b>Overall Finding:</b> Unsatisfactory	<b>Overall Trend:</b>
<b>Category</b>	<b>Class Size Reduction</b>
<b>Background</b>	<b>District withdrew its 2018 report to recalculate impact on class size reduction, the report was never resubmitted to the Committee. No report was provided in 2019. Chief Grant-Dawson provided a report in October 2020.</b>
<p><b>Progress:</b></p> <p>Increased specificity and transparency regarding the use of Measure G funds.</p>	<p><b>Improvement Needed:</b></p> <p><b>Class Size Reduction:</b> The district continues to list “class size reduction” as an allocated category in 2019-20. <b>Chief Grant-Dawson acknowledged at the October 21, 2020, meeting that spending in this area could not be specifically tied to class size reduction.</b> She concluded that amounts allocated to Class Size Reduction in 2019-20 should be allocated to “Basic School Support” in 2020-21.</p> <p>Based on Chief Grant-Dawson’s assessment, the Measure G Committee recommends that Class Size Reduction funds spent in 2019-20 also be considered as part of the Basic School Support Allocation, which means that 56% of the funds were spent in this category.</p>

<b>Category</b>	<b>Basic School Support</b>
<b>Background</b>	<b>Basic School Support is not one of the categories specified in the language of Measure G. The Committee has recommended decreasing the use of Measure G funds for this purpose.</b>
	<p>Spending on Basic School support is the largest category, and is contrary to the Measure G Committee’s recommendations in its last two reports.</p> <p>As stated in the 2017-18 report, and the 2018-19 report, the District has not shown a direct connection between “Basic School Support” and Measure G’s list of intended uses. In 2017-18, 23% of funds were spent in this category, in 2018-19 that rose to 37.7%. In 2019-2020, including in the total of basic school support the funds spent on “class size reduction,” and “EEIP” -- also teacher salaries, the total is \$16,730,939 or 80.7% of the Measure G funds.</p> <p>Measure G continues to be used to fund teacher salaries and not as a strategic supplement as it was intended. The District maintains that while “Basic School Support” is not named in Measure G’s language, it accomplishes the goals of “attracting and retaining qualified teachers” because the funds are used to pay teacher salaries. <b>The Committee does not agree with the district that paying salaries for general ed teachers is justified by the language that</b> Measure G Funding was to “attract and retain” qualified teachers. The Committee contends basic salaries cannot be paid out of the District’s primary funding rather than</p>



	<p>this parcel tax which was meant as supplemental funding to guarantee that students in Oakland could have library, music, and arts programs just like students in wealthier neighboring districts.</p>
<p><b>Category</b></p>	<p><b>Libraries</b></p>
<p><b>Background</b></p>	<p><b>The Committee received an update in the Spring of 2019 from OUSD and the District Librarian when the district adopted its new funding structure, shifting from a district librarian directing library funding to a model where all schools with a certain % of non-duplicated students receive a certain amount of funding for libraries. The District provided the Committee with an update on the efficacy of that model in December 2020.</b></p>
<p><b>Progress:</b> Increased specificity and transparency regarding the use of Measure G funds</p>	<p>The District changed the method for funding libraries in the spring of 2019. Instead of the funds being directed to schools sites by a district librarian, the district provided schools with a certain number of non-duplicated students with a set amount of money even if no library or librarian was located at a school site. The district acknowledged that the money provided from Measure G funds would on its own be insufficient to fund a library at a school site.</p> <p>After library funding rose in 2018-19, it fell by 35% in 2019-20 by a total of \$576,034. <b>Of that reduced amount, only 70% was spent by school sites that received the allocation.</b> The Committee finds that these figures show that the district altered funding allocation is resulting in a less efficient allocation of resources.</p> <p>The district recognized the underspending was a problem, but did not offer a specific solution to solve the under use of funds.</p>

	<i><b>The Committee finds that 30% of the funds going unspent demonstrates that this current funding method is failing students.]</b></i>
<b>Category</b>	<b>Music and Arts</b>
<b>Background</b>	<b>The Committee received an update at the March 2019 meeting from OUSD and the director of the Music and Arts program. The Committee received no updates in 2020, but received an update in January 2021.</b>
	<p>In 2019, it was reported that the district has 18.5 elementary music teachers that work at multiple school sites, and 16 music teachers that are site based secondary teachers.</p> <p>In 2021, OUSD reported the same staffing.</p> <p>In 2019, OUSD reported that 35 schools applied for and 15 received \$25,000 per year three year grants.</p> <p>In 2021, OUSD reported that ___ schools applied for and 15 received \$25,000 per year three year grants.</p> <p>Mr. Rydeen expressed a desire to fund all schools that apply for these grants. He stated that the goal of these funds was to build programs that would be self-sustainable. No specific information regarding how schools would develop self-sustaining programs after needing outside support was presented. He also identified a goal of music programming reaching every K-5 elementary student by 2025.</p> <p>[Conclusions - waiting for follow up from Dr. Aguilera]</p>

	<p>In 2017-18 the District added a new spending category "HR Operations." The District did not inform the Committee why this category was created. The Committee would note that human resources in general is not mentioned in Measure G, but acknowledges that money spent to "attract and retain" could include recruitment, but "operations" does not logically fall into that category.</p> <p>"Other programs/local goals" -- the Committee received no information about how this money was spent or the efficacy of the programs. ]</p> <p>TO BE UPDATED</p>

<b>Spending By Program</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>
Basic School Support	\$6,956,285	\$7,794,007	\$4,634,056
Class Size Reduction	\$4,660,470	\$4,543,742	\$6,399,636
Elementary Education Intervention Program (EPIP)	\$5,114,184	\$4,053,143	\$4,872,862
School Libraries	\$1,061,770	\$1,637,804	\$1,592,704
Music	\$1,145,309	\$1,010,101	\$1,049,806
HR Operations	\$418,747	\$542,192	0
Art	\$640,834	\$414,352	\$475,229
Other Programs / Local Goals	\$353,136	\$346,074	\$337,762
HR Recruitment	\$358,181	\$270,990	\$936,634
Oakland Fine Arts Summer School	\$18,501	\$61,121	\$76,118
Effective Educator Systems Initiative	0	0	\$48,258
<b>Grand Total</b>	<b>\$20,727,416</b>	<b>\$20,673,526</b>	

## **Explore further at [trackg.org](https://trackg.org)**

Visit [trackg.org](https://trackg.org) for more detailed information like spending by school and historical spending across the last 7 fiscal year

## ROOSEVELT MIDDLE

1926 19TH AVE. OAKLAND, CA 94606

MEASURE G SPENDING

**\$ 119,568**

PER STUDENT

**\$ 227.32**

NUMBER OF STUDENTS

**526**

Note: enrollment from 2014-15



S.

## VI. Reporting and Record Keeping

<b>Finding:</b> Satisfactory	<b>Trend:</b> Improving
<b>Progress:</b> Waiting on Audit	<b>Improvement Needed:</b>

## VII. Action On Committee Recommendations

Read the full report at: [report.trackg.org](http://report.trackg.org)

<b>Finding:</b> Unsatisfactory	<b>Trend:</b> Staying the same
<p><b>Progress:</b> Chief Grant Dawson has been transparent about the current state of Measure G, but the numbers she has presented demonstrate that there has been no movement forward on the Committee’s recommendations.</p> <p>As was the case in 2017-18, and 2018-19:</p> <ul style="list-style-type: none"> <li>• Most of the funds are spent as part of school site base allocations (general ed teacher salaries and benefits).</li> <li>• Chief Grant-Dawson has been even more transparent and acknowledged that none of these funds can be shown to be tied to class size</li> </ul>	<p><b>Improvement Needed:</b> Despite acknowledgement that Measure G funds are currently used to supplement the District’s base allocations rather than supplanting the budget, none of the Committee’s recommendations have been acted on in the last year. It has been over 4 years since the recommendations were made in Feb 2017.</p> <p><b>The Committee again requests that the Board and OUSD to work to develop a plan so that each year less is spent on general education and more is used to support supplemental programing so that every school can have full service Music, Arts, and Library programs.</b></p>

<p>reduction, as was previously claimed.</p> <ul style="list-style-type: none"> <li>• Because of this, the district does not have the flexibility to spend more funds on programs like Arts, Libraries, and Music. The district continues to roll over the budget allocations from the previous year rather than making strategic decisions or adjustments. (Zero-based budgeting isn't possible)</li> </ul> <p>We appreciate Chief Grant-Dawson's specificity and transparency. It creates trust and serves as a strong foundation for collaboration.</p>	<p>These prioritized requests were made in a letter to Dr. Aguilera in November 2019 :</p> <ol style="list-style-type: none"> <li>1. Present a multi-year plan with 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)</li> <li>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.</li> </ol> <p>The full letter was attached to the Committee's 2018-19 report.</p>
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*Summary on on the next page*

Read the full report at: [report.trackg.org](http://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.	✓



