

Legislative File ID No.: 16-0837
Introduction Date: 4/20/16
Presented to BOE: 1/10/18

Oakland Unified School District

Independent Citizens Oversight Committee Report Measure G Parcel Tax For the Year Ended on June 30, 2016

TABLE OF CONTENT

I. Introduction & Purpose of Report.....	3
II. Committee History, Purpose & Oversight	3
III. Active Committee Members	4
IV. Chairman's Notes and Committee Meeting Summaries for the Report Time Period.....	5
V. Financial Summary	8
VI. Employee Funding Summary	10
VII. Programmatic Summary	10
A. Attract & Retain Highly Qualified Teachers.....	10
Basic School Support	10
Elementary Education Intervention Program	12
Talent Division: Teacher Recruitment and Retention.....	13
B. Keep Class Sizes Small.....	14
C. Maintain School Libraries.....	16
D. Provide Art Programs.....	16
Oakland Fine Arts Summer School (OFASS).....	18
Oratorical Fest/Performances.....	19
E. Provide Music Programs.....	20
VIII. Non Programmatic Costs.....	21
A. County Administrative Fee.....	21
B. Exemption Processing Costs.....	21
IX. TrackG.org Updates	22
X. Audit Report.....	24

I. Introduction & Purpose of Report

The Measure G Independent Citizens Oversight Committee (Committee), pursuant to a requirement of the 2008 Education Parcel Tax, commonly known as Measure “G”, enacted by the voters of the District on February 5, 2008, presents to the Board of Education and to the public annual Measure G Report, adopted March 15, 2017, for the fiscal year ending June 30, 2016.

This report is aimed not only to fulfill our Measure G reporting requirements, but also to enhance our overall transparency on Measure G expenditures. The Committee Report covers the same fiscal year as the independent Audit Report, which was recently completed by Vavrinek, Trine, Day & Co (VTD).

The positive impact of Measure G is known and recognized throughout the District by staff and schools. We hope the same recognition will be realized following a review and discussion of this report with the Board and greater public.

II. Committee History, Purpose & Oversight

Legislative History & Authorized Purpose

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 on the election of February 29, 2008. The purpose and proceeds of the Measure G Parcel Tax are stipulated in the election Ballot language which is as follows:

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.*

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 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 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 the preceding fiscal year expenditures 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.

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

- o One member shall be the parent or guardian of a child enrolled in the District;
- o 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;
- o One member shall be a community member who does not currently have a child enrolled in the District;
- o One member shall be a representative of the business community;
- o At least two members shall have demonstrated financial expertise; and
- o 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 Committee must decide who represents these criteria.

III. Active Committee Members

The Board of Education, pursuant to a requirement of Measure G, adopted Resolution No. 0809-0043, on August 27, 2008, establishing 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 one vacancy at the time of this report. Please note that this report was approved after Ms. Walker's term ended. The Committee members are:

1. **John Baldo:** A community member who does not currently have a child enrolled in the District. February 1, 2015 – January 31, 2017 (1st term)
2. **Daniel Bellino:** (*Vice Chairperson*): A community member who does not currently have a child enrolled in the District. February 1, 2015 – January 31, 2017 (1st 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. **Bradley Mart** (*Chairperson*): 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)
5. **Sonji Walker** (*Secretary*): A community member who does not currently have a child enrolled in the District; A property owner in Oakland. February 1, 2014 – January 31, 2017 (2nd term).
6. **Amber Childress:** 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).

IV. Chairman's Notes & Meeting Summaries for the Report Time Period

Chairman Bradley Mart reports the following on behalf of the committee:

In 2015-2016, the Committee continued to make financial transparency and open data the theme of its work plan. With the support of OUSD Staff and Open Oakland (a community organization), the Committee released Measure G financial data to the public and continued to refine trackg.org to help stakeholders consume the information.

In addition, the Committee has worked with staff to better understand the programmatic impact of Measure G funding for Oakland's students and to explore new processes for allocating Measure G funding in order to maximize that impact with the goal of directing Measure G funds to underserved parts of the Measure G legislative mandate.

Specifically, the Committee has worked with OUSD staff and librarians to support the allocation of significant funding towards the re-establishment of school libraries which will commence in the coming year. A special thank you to Devon Dillon for her efforts and to the Friends of Oakland Public School Libraries (FOPSL). We also continue to support funding directed towards retaining and attracting highly qualified teachers, and an increased focus on Music, Arts and Oratorical programs.

Significantly, Measure G money funds 206 FTE (Full Time Equivalent) teaching positions! This is money well spent. Part of these positions were dedicated to the Elementary Education Intervention Program (EEIP) which creates funding for teachers to have "Prep Periods" for planning, assessment and collaboration. Measure G Funds this year have allowed every elementary school teacher 50 minutes of Prep Time per week. Many more valuable initiatives are detailed below.

Looking forward to 2016-2017, the Committee continues to believe that the use of funds for Class Size Reduction is better used on areas of the Measure G mandate that have more of an impact on student education. We will also continue to work to refine and clarify how best to use funds currently allocated for Basic School Support which currently draws more than 50% of the Measure G fund pool.

A big thank you goes to the Committee members who volunteer their time and energy to oversee the implementation and use of Measure G funds. In addition, thank you to the OUSD staff and to Sandra Anderson-Knox for their huge support of our oversight mandate. Their professional and constant effort to help us understand and manage our role is essential to our functionality.

The Measure G Committee has held 10 meetings during the time period covered in this Report (August 2015 – June 2016). Please see details below for each meeting.

- August 27, 2015:
 - Approved minutes Measure G Parcel Tax Independent Citizens Oversight Committee from June 17, 2015 special meeting.
 - Adoption by the Measure G Parcel Tax Independent Citizens Oversight Committee of its Work Plan for School Year 2015-2016.

- Presentation/Review/Discussion of Board of Education adopted Measure G 2015-2016 Fiscal Year Budget.
- October 21, 2015:
 - Approved minutes Measure G Parcel Tax Independent Citizens Oversight Committee of its regular meeting of August 27, 2015.
 - Report back to Measure G Parcel Tax Independent Citizens Oversight Committee on adjustments to Measure G – 2015-2016 budget Allocations.
 - Presentation by staff on class size reduction and providing preparatory time for elementary teachers to Measure G Committee.
 - Discussed with Measure G Committee on Visualization of Measure G data.
- November 19, 2015:
 - Approved minutes from October 21, 2015 meeting.
 - Discussed with Measure G Committee regarding Music, Arts, Oratorical and Library Programs.
 - Discussed and possible adoption by Measure G Committee the proposed future meeting dates and time.
- December 17, 2015:
 - Approved minutes from November 19, 2015 meeting.
 - Discussed/Report by staff to Measure G Committee regarding the effectiveness of Measure G Funds used for recruiting and retaining quality teachers.
 - Discussion and possible adoption by the Measure G Committee of a recommendation to the Board of Education, for the latter, to reallocate \$5.4 Million in Class Size Reduction Funding to Libraries.
 - Public Comment on All Non-Agenda items within the Subject Matter Jurisdiction of the Committee – Up to 30 minutes – December 17, 2015.
- January 20, 2016
 - Approved minutes from December 17, 2015 meeting.
 - Discussed by the Committee of the Measure G Parcel Tax Independent Citizens' Oversight Committee Audit Report Fiscal Year Ending June 30, 2015.
 - Adopted by the Measure G Committee of Annual Report for Fiscal Year Ending June 30, 2015 and authorization of the Chair and/or other representative of Committee to present same to the Board and the public.
 - Discussed by Committee the information District has provided public on Measure G Parcel Tax Exemption.
- February 17, 2016
 - Acceptance of Nomination(s) from the membership for the position of Chair, Measure G – Parcel Tax Independent Citizens Oversight Committee – 2016 Term.

- Acceptance of Nomination(s) from the membership for the position of Vice Chair, Measure G – Parcel Tax Independent Citizens Oversight Committee – 2016 Term.
- Acceptance of Nomination(s) from the membership for the position of Secretary, Measure G – Parcel Tax Independent Citizens Oversight Committee – 2016 Term.
- Approved minutes from December 17, 2015 meeting.
- Unfinished business discussed minutes from Audit Report Fiscal Year Ending June 30, 2015.

- March 16, 2016
 - Approved minutes from January 20, 2016 meeting.
 - Approved minutes from February 17, 2016 meeting.
 - Adopted by the Measure G Committee of Annual Report for Fiscal Year Ending June 30, 2015 and authorization of the Chair and/or other representative of Committee to present same to the Board and the public.
 - Presentation to the Measure G Committee by Carmelita Reyes, Co-Principal, Oakland International High School, of reflections on applying for Measure N Funds.
 - Discussed and possible adoption by the Measure G Committee of its Work Plan for the 2016 Term ending January 31, 2017.
 - Discussed by the Measure G Committee with Devin Dillon, Chief Academic Officer, or designee(s), on the status of and/ or plans for school libraries in the District.
 - Review and discussed by Measure G Committee of the Agreement between the County of Alameda and District regarding collection of taxes for District parcel and bond measures.

- April 20, 2016
 - Approved minutes from March 16, 2016 meeting.
 - Discussed and possible adoption by the Measure G Committee of its Work Plan for the 2016 Term ending January 21, 2017 including but not limited to:
 - Leadership classes or training for students
 - Strategic budgeting training for principals
 - Measure G incentive grants for arts and leadership
 - Funding at least one band for one high school
 - Libraries update
 - Other
 - Discussed and possible adoption by Measure G Committee on 2015-2016 Annual Report.
 - Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Measure G Committee – Up to 30 minutes – April 20, 2016.

- May 18, 2016
 - Approved minutes from April 20, 2016 meeting.
 - Discussed and possible adoption by Measure G Committee on the 2016-2017 Work Plan.

- Discussed and possible adoption by Measure G Committee on the 2015-2016 Annual Report.
 - Presentation of a Report by Chair or Vice Chair on the presentation of the 2014-2015 Report given to Oakland Unified School District Board of Education on May 11, 2016.
 - Presentation by staff, overview and discussed by Measure G Committee of the current draft of the 2016-2017 Measure G Budget and District Budget.
 - Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Measure G Committee – Up to 30 minutes – May 18, 2016.
- June 20, 2016
 - Approved minutes from May 18, 2016 meeting.
 - Discussion and possible adoption by the Measure G Committee on the 2016-2017 Work Plan.
 - Discussion by the Measure G Committee of its 2015-2016 annual report.
 - Presentation overview by staff and Measure G committee discussion of the draft of the 2016-2017 Measure G and District budget.

V. Financial Summary

Measure G expenditures for the fiscal year 2015-16 are reported in the next schedule. Expenses are reported and categorized by Programmatic and Non-Programmatic area as authorized in the Measure G ballot language (see previous section).

For this reporting period, Committee review focused on the following Programmatic areas:


- 1) Attract and Retain Highly Qualified Teachers
- 2) Keep Class Sizes Small
- 3) Maintain School Libraries, Music, and Art Programs.

The majority of the funds support efforts to attract and retain qualified teachers, with the largest expenses within Basic School Support. Measure G funds were also expended at a high rate to reduce class size. For detailed program descriptions and expense types, please refer to the financial schedules provided in this report. The ending deficit of -\$54k is due to an audit adjustment to the County Administrative Fee which is further explained on page 21 of this report.

Measure G Program Reconciliation		2015-16 Actuals
REVENUES:		
Beginning Balance	\$	10,829
Parcel Tax Revenues	\$	20,458,246
Total Revenues	\$	20,469,075
EXPENDITURES:		
TO ATTRACT AND RETAIN QUALIFIED TEACHERS		
Basic School Support	\$	11,411,273
Staffing to allow for Teacher Prep Time	\$	2,121,863
HR Recruitment	\$	1,006,656
Subtotal	\$	14,539,792
REDUCE CLASS SIZE		
Reduce class size in K-3	\$	4,781,526
Subtotal	\$	4,781,526
TO MAINTAIN LIBRARIES, MUSIC AND ART PROGRAMS		
Art	\$	510,156
School Libraries	\$	120,962
Oakland Fine Arts Summer School (OFASS)	\$	75,983
Oratorical Festival/Performances	\$	73,453
Music	\$	50,780
Subtotal	\$	831,334
NON-PROGRAMATIC COSTS		
County Administrative Fee	\$	346,934
Exemption Processing Costs	\$	23,834
Subtotal		370,768
Total Expenditures	\$	20,523,420
ENDING BALANCE Surplus/Deficit	\$	(54,345)

VI. Employee Funding Summary

There were 206.47 Full Time Equivalent (FTE) teaching positions funded by Measure G. An additional 7 positions were funded at the District's central office. The following table provides the breakdown of employees across the program areas:

						OAKLAND UNIFIED SCHOOL DISTRICT <i>Community Schools, Thriving Students</i>	
Oakland USD							
Measure G Oversight Committee							
2015-16 Measure G Spending							
Full Time Equivalent (FTE) Employee Distribution							
PROGRAM DESCRIPTION	POSITION DESCRIPTION	Central	Elem	High	K-8	Grand Total	Total Salary & Benefits
BASIC SCHOOL SUPPORT	TEACHERS		69.13	30.10	29.36	128.59	\$ 11,389,443
CLASS SIZE REDUCTION	TEACHERS		53.09		0.69	53.78	\$ 4,778,886
COVERED ELEM INTERVENT	TEACHERS		23.75		0.35	24.10	\$ 2,121,863
HR Recruitment	HR PROFESSIONALS	6.10				6.10	\$ 963,722
SCHOOL LIBRARIES	PROGRAM MANAGER	1.00				1.00	\$ 120,493
Grand Total		7.10	145.97	30.10	30.40	213.57	\$ 19,374,407
* (Many partially funded positions are included in FTE count)							

VII. PROGRAMMATIC SUMMARY

A. Attract & Retain Quality Teacher Programs

Basic School Support

Basic School Support funding is allocated directly to schools. It supports a few key Measure G ballot language initiatives.

The Audit Report noted the following in regards to Basic School Support

The largest category, Basic School Support, is essentially an allocation of parcel tax dollars to the individual school sites and the sites use that allocation to cover the cost of specific classroom teachers and their related employee benefits. While this is not a specific item mentioned in the ballot language, our conclusion is this program addresses the initiative to attract and retain qualified teachers by offering competitive salaries and benefits because the use of parcel tax monies in this manner saves other unrestricted resources. This, in turn, allows the District to offer a more competitive salary and benefits package. The same can be said for the other programs that directly deal with classroom services such as CSR and Covered Elementary Intervention (CEI). The point is if the District did not have the parcel tax resources to cover these otherwise unrestricted expenses, they would either have to use reserves to cover the cost, or they would have to make cuts in services. Saving or preserving reserves directly impacts the District's ability to offer competitive salaries and benefits.

The Measure G Committee recommended in 2015-16 that OUSD reduce the amount of Measure G funds assigned to the Basic School Support category so that the designation of Measure G funds better aligned with the ballot language. The Committee and OUSD staff will be working to better designate these funds in the 2016-17 school year.

Teachers

By funding the employment of 128.59 teachers at a cost of nearly \$11.4 million from Measure G funds, OUSD is able to offer competitive salaries and benefits and therefore attract and retain highly qualified teachers.

Maintain Up-To-Date Textbooks and Instructional Materials

In addition, the purchase of instructional materials that helped enhance and accelerate learning were enabled through this funding, at a cost of approximately \$57,000 across all Measure G Programmatic areas.

Maintain Courses that Help Students Qualify for College

There were no Measure G funds specifically designated in 2015-16 to maintain these courses. However, the purchase of textbooks and instructional materials, as well as professional development for teachers, could be associated with the maintenance of courses. The Committee does not have a recommendation at this time, but will continue to keep an eye on all of the initiatives promised to voters as outlined in the ballot language, while ensuring Measure G funds have the greatest impact for high quality education for every student in Oakland public schools.

Program 1191 - Basic Support	
Type of Expense	FY 2016
<i>Labor Expenses</i>	
Teacher Salaries & Benefits	\$ 11,389,443
<i>Non-Labor Expenses</i>	
Supplies, Books, Services & Other	\$ 21,830
Grand Total	\$ 11,411,273

Elementary Education Intervention Program (EEIP)

At the October 21, 2015 Measure G Committee meeting, Elementary Network Superintendent Sondra Aguilera presented to the Committee the impact of Measure G funds to her schools.

You may view a full copy of the presentation provided by Ms. Aguilera as a hyperlink in the minutes from the October 21, 2015 Committee meeting.

The Covered Elementary Intervention funding is allocated directly to school sites in order to give classroom teachers time to plan, assess student work, and collaborate with peer teachers and serves through the use of “Prep Periods”. In fiscal year 2015-16, Measure G funded approximately 24.10 full-time equivalents (FTE) Prep-teachers in elementary schools and one K-8 school at a cost of \$2.1 million in order to provide these prep periods.

Specifically, all elementary classroom teachers receive at least one 50 minute prep period per week. School sites receive an EEIP allocation based on the number of FTE teachers on staff. The EEIP allocation can result in a partial FTE, thus a school site can choose to supplement the funding for an EEIP teacher in order for him/her to be at the school site full time, or the EEIP teacher may work at multiple sites. EEIP teachers provide instruction in a range of subject matters, including physical education, science, math, reading, writing, and art.

Ms. Aguilera highlighted a few EEIPs across OUSD. For example, the West Oakland elementary schools (Hoover, Lafayette, MLK Jr., and Place) combined their EEIP resources to hire a teacher to implement a Science, Technology, Engineering, and Math (STEM) teacher to implement a curriculum called Project Lead the Way. Students from grades TK-5 experience a weekly science block to apply what they are learning from their classroom teachers. The EEIP teacher may also push into classrooms to support STEM instruction by classroom teachers.

Additionally, Garfield’s Elementary EEIP teacher focuses on supplementing reading and math instruction and students’ use technology during their instructional time with him. And at La Escuelita, staff received a Next Generation Learning Challenge grant to build out a Makerspace and then used their EEIP funds to hire a teacher to support instruction in the Makerspace.

Throughout the district, for new teachers, these resources afforded them time to meet with their coaches and receive instructional support. Additionally, many school site professional learning communities met during teacher prep time to collaborate, look at student work, and get advice from each other when challenges arose.

Program 1159 - EEIP Elementary Education Intervention Program	
Type of Expense	FY 2016
<i>Labor Expenses</i>	
Teacher Salaries & Benefits	\$ 2,121,863
<i>Non-Labor Expenses</i>	
Supplies, Books, Services & Other	\$ -
Grand Total	\$ 2,121,863

Talent Division: Teacher Recruitment and Retention

At the December 17, 2015 Committee meeting, then Chief Talent Officer Brigitte Marshall provided a robust presentation to Committee members to outline the work of OUSD's Talent Division. Measure G funds support approximately \$1 million of the approximately \$6 million Talent Division budget.

Specifically, Ms. Marshall informed the Committee that \$827,000 of Measure G revenue funded 8.2 FTE across 11 different positions in the Talent Division, which had a total of 49 FTE. The final 2015-16 amount for Talent Division staff from Measure G funds was \$964,000, though the final FTE was decreased to 6.10.

The Measure G funded Talent Division positions focused on recruitment and retention activities. Across the District, there are approximately 2,200 teachers and each year there is an 18% to 19% turnover rate, resulting in 400 to 500 vacancies that the Talent Division needs to fill each year.

As has been stated by many employee recruitment professionals, and re-iterated by Ms. Marshall, the best recruitment strategy is a great retention strategy. So, in addition to filling annual vacancies, Talent Division staff has conducted work on a number of strategies to improve retention rates of teachers. This includes improving onboarding and orientation of new hires and better ongoing supports for employees throughout their time at OUSD. The Teacher Growth and Development System (TGDS) and Leader Growth and Development System (LGDS) are key initiatives to support educator development and thereby improve employee retention rates.

2015-16 Measure G revenue funded \$43,000 in Talent Division non-labor expenses, including needs such as online job postings and recruitment tools, advertising, local hiring fairs, etc. in order to find the best teachers possible for OUSD schools and students.

Program 9060 - HR Recruitment	
Type of Expense	FY 2016
<i>Labor Expenses</i>	
Teacher Stipends, Benefits & Support Services	\$ 963,722
<i>Non-Labor Expenses</i>	
Supplies, Books, Services & Other	\$ 42,934
Grand Total	\$ 1,006,656

B. Keep Class Sizes Small (Class Size Reduction)

Class Size Reduction funding was allocated to school sites with Kindergarten – 3rd grade students so that the teacher:student ratios could be further reduced. The overall aim was improved learning environments, quality instruction and increased interaction between teacher and students. At her October 21, 2015 presentation to the Committee, Elementary Network Superintendent Sondra Aguilera discussed the value of smaller class sizes to allow for more differentiated instructional practices in the classroom.

These funds are additive to funds provided by the State for this purpose. For the fiscal year ending June 30, 2016, this funding covered the cost of 53.78 FTE elementary school teachers at a cost of nearly \$4.8 million. Furthermore, the Measure G funds for this program are only applied to instruction during the regular school day and year; not summer school or after-school programs.

The following table provides detail on the number of positions funded by site and the impact on class sizes. Column “A” (“Non-SDC Count”) represents the enrollment at the school site, exclusive of Special Day Classes. Working from left to right, the table calculates the reduction in the number of students per class, on average, as a result of Measure G, which is the final number in Column “G” (“Diff/Impact”).

With Measure G funds, average class size across all K-3 classrooms was 15.35 students in 2015-16. Without Measure G funds, the average class size would have risen just slightly, by only 0.68 students per class, to an average of 16.03 students. A nearly \$5 million investment of Measure G funds reduced class sizes by less than one (1) student in 2015-16. The Measure G Committee recommends better leveraging this \$5 million to have a greater impact on student learning.

Program 1112 - Class Size Reduction	
Type of Expense	FY 2016
<i>Labor Expenses</i>	
Teacher Salaries & Benefits	\$ 4,778,886
<i>Non-Labor Expenses</i>	
Supplies, Books, Services & Other	\$ 2,640
Grand Total	\$ 4,781,526

Oakland USD
Measure G Oversight Committee



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

**2015-2016 Measure G Spending
Class Size Reduction - Measure G Impact**

		A	B	A/B=C	D	B-D=E	A/E=F	C-F=G
School Site Number	School Site Name	Non-SDC Count	Total Teacher FTE*	Avg. Class Size (based on non-SDC) with Total FTE	Measure G CSR (1112) Teacher FTE	Teacher FTE w/out Measure G CSR Teacher FTE	Avg. Class Size (based on non-SDC) w/o Measure G CSR Teacher FTE	Diff/Impact
101	ALLEDALE	354	23.25	15.23	0.97	22.28	15.89	(0.66)
102	BELLA VISTA	315	25.37	12.42	1.06	24.31	12.96	(0.54)
103	BROOKFIELD	258	20.30	12.71	0.94	19.36	13.33	(0.62)
105	BURCKHALTER	220	12.67	17.37	0.51	12.16	18.10	(0.73)
106	CHABOT	570	32.30	17.65	1.46	30.84	18.48	(0.84)
107	EAST OAKLAND PRIDE	371	25.77	14.40	1.26	24.51	15.14	(0.74)
108	CLEVELAND	395	23.65	16.70	0.94	22.71	17.39	(0.69)
111	CROCKER HIGHLANDS	438	23.23	18.85	1.03	22.20	19.73	(0.87)
112	GREENLEAF ELEMENTARY	610	36.20	16.85	1.57	34.63	17.61	(0.76)
114	GLOBAL FAMILY SCHOOL	374	24.67	15.16	1.00	23.67	15.80	(0.64)
115	EMERSON	267	15.40	17.34	0.32	15.08	17.71	(0.37)
116	FRANKLIN	702	43.72	16.06	1.75	41.97	16.73	(0.67)
117	FRUITVALE	316	20.90	15.12	0.76	20.14	15.69	(0.57)
118	GARFIELD	549	33.61	16.33	1.60	32.01	17.15	(0.82)
119	GLENVIEW	424	26.27	16.14	1.15	25.12	16.88	(0.74)
121	LA ESCUELITA	373	22.97	16.24	0.75	22.22	16.79	(0.55)
122	GRASS VALLEY	186	16.20	11.48	0.42	15.78	11.79	(0.31)
123	FUTURES ELEMENTARY	317	17.65	17.96	1.00	16.65	19.04	(1.08)
125	NEW HIGHLAND ACADEMY	356	24.75	14.38	1.05	23.70	15.02	(0.64)
127	HILLCREST	360	20.40	17.65	0.56	19.84	18.15	(0.50)
129	LAFAYETTE	168	13.90	12.09	0.59	13.31	12.62	(0.54)
131	LAUREL	528	30.70	17.20	2.22	28.48	18.54	(1.34)
133	LINCOLN	744	45.07	16.51	1.64	43.43	17.13	(0.62)
136	HORACE MANN	394	24.40	16.15	1.15	23.25	16.95	(0.80)
138	MARKHAM	297	21.85	13.59	1.22	20.63	14.40	(0.80)
142	JOAQUIN MILLER	398	21.83	18.23	1.10	20.73	19.20	(0.97)
143	MONTCLAIR	607	33.07	18.36	1.54	31.53	19.25	(0.90)
144	PARKER	321	21.90	14.66	0.64	21.26	15.10	(0.44)
145	PERALTA	306	18.33	16.69	1.11	17.22	17.77	(1.08)
146	PIEDMONT AVENUE	326	18.83	17.31	1.03	17.80	18.31	(1.00)
148	REDWOOD HEIGHTS	293	17.50	16.74	0.80	16.70	17.54	(0.80)
149	COMMUNITY UNITED ELEMENTARY	412	24.87	16.57	1.24	23.63	17.44	(0.87)
151	SEQUOIA	406	22.93	17.70	1.26	21.67	18.73	(1.03)
154	SOBRANTE PARK	266	16.55	16.07	0.92	15.63	17.02	(0.95)
157	THORNHILL	378	21.07	17.94	1.22	19.85	19.05	(1.10)
165	ACORN WOODLAND K-5	272	19.00	14.32	0.84	18.16	14.98	(0.66)
166	HOWARD	164	12.70	12.91	0.32	12.38	13.25	(0.33)
168	CARL MUNCK	276	14.90	18.52	0.56	14.34	19.25	(0.72)
170	HOOVER	290	19.45	14.91	0.78	18.67	15.53	(0.62)
171	KAISER	276	13.37	20.65	0.57	12.80	21.57	(0.92)
172	FRED T KOREMATSU DISCOVERY AC	409	28.72	14.24	1.31	27.41	14.92	(0.68)
175	MANZANITA SEED	373	27.77	13.43	1.27	26.50	14.08	(0.64)
177	ESPERANZA ACADEMY	348	22.16	15.71	0.98	21.18	16.43	(0.73)
178	BRIDGES ACADEMY @ MELROSE	388	26.95	14.40	0.79	26.16	14.83	(0.43)
179	MANZANITA COMMUNITY SCHOOL	302	22.43	13.46	0.87	21.56	14.01	(0.54)
181	Encompass Small School	288	17.90	16.09	0.67	17.23	16.72	(0.63)
182	MARTIN LUTHER KING JR. K-3	227	19.30	11.76	0.81	18.49	12.28	(0.52)
183	PREP LITERARY ACAD/CULTURAL EX	234	58.66	3.99	0.74	57.92	4.04	(0.05)
186	INTERNATIONAL COMMUNITY SCHOOL	326	20.65	15.79	0.77	19.88	16.40	(0.61)
190	THINK COLLEGE NOW	285	18.10	15.75	0.79	17.31	16.46	(0.72)
191	SANKOFA ACADEMY	332	19.55	16.98	0.79	18.76	17.70	(0.72)
192	RISE	295	20.55	14.36	0.99	19.56	15.08	(0.73)
193	Reach Academy	398	20.60	19.32	1.46	19.14	20.79	(1.47)
235	MELROSE LEADERSHIP ACAD	472	28.90	16.33	0.69	28.21	16.73	(0.40)
		19,554	1,273.72	15.35	53.78	1219.94	16.03	(0.68)

Oakland USD
Measure G Oversight Committee

**2014-2015 vs 2015-2016 FTE Comparison
Class Size Reduction - Measure G Impact**

	A	B	A/B=C	D	B-D=E	A/E=F	C-F=G
Fiscal Year Totals	Non-SDC Count	Total Teacher FTE*	Avg. Class Size (based on non-SDC) with Total FTE	Measure G CSR (1112) Teacher FTE	Teacher FTE w/out Measure G CSR Teacher FTE	Avg. Class Size (based on non-SDC) w/o Measure G CSR Teacher FTE	Diff/Impact
2014 - 2015	20,443	929.75	22.0	51.34	878.41	23.27	-1.29
2015 - 2016	19,554	1,273.72	15.4	53.78	1,219.94	16.03	-0.68
Difference							-0.61

Please Note: The Measure G Committee will continue to seek an understanding of the disparity in the Class Size Reduction total FTE between fiscal years 2014-15 and 2015-16.

C. Maintain School Libraries

Funding for school libraries was allocated in 2015-2016 to support the salary and benefits for a District Library Manager. No funds were spent on school site libraries. The Committee heard from OUSD staff, OUSD librarians, Friends of Oakland Public School Libraries, and many concerned citizens. As a result of these hearings, the Committee, interacting with OUSD staff, recommended to change funding significantly for OUSD libraries in the 2016/2017 school year. This important issue is being resolved with a clear and decisive step forward towards resolving school library funding. This is the type of fund targeting the Committee will consider going forward.

Program 1552 - Libraries	
Type of Expense	FY 2016
<i>Labor Expenses</i>	
Teacher Salaries & Benefits	\$ 120,493
<i>Non-Labor Expenses</i>	
Supplies, Books, Services & Other	\$ 469
Grand Total	\$ 120,962

D. Provide Art Programs

Measure G funding for Art assisted the District in providing arts instruction to an increasing number of students, to build school cultures that support quality arts learning and to prepare teachers to teach in and through the arts. This funding is allocated directly to schools and has a direct impact on students learning.

Arts education is a powerful medium through which students develop social skills, engage with their community and enhance their creative capital and skills for expression often relied on for successful careers. Over the 2015-16 school year, Measure G funds for the arts were spent primarily on consultants. Community artists are sometimes hired as consultants to support arts education in the district. The majority of Measure G funding for Art however was allocated directly to school sites.

Program 1118 Art by School Allocation	
Site Description	FY 2016
107 - EAST OAKLAND PRIDE	13,125
112 - GREENLEAF ELEMENTARY	2,869
115 - EMERSON	3,637
121 - LA ESCUELITA	15,000
122 - GRASS VALLEY	15,000
125 - NEW HIGHLAND ACADEMY	15,000
145 - PERALTA	14,554
148 - REDWOOD HEIGHTS	18,513
149 - COMMUNITY UNITED ELEMENTARY	13,370
151 - SEQUOIA	12,712
168 - CARL MUNCK	11,554
171 - KAISER	8,277
175 - MANZANITA SEED	10,528
181 - Encompass Small School	10,602
183 - PREP LITERARY ACAD/CULTURAL EX	6,759
186 - INTERNATIONAL COMMUNITY SCHOOL	16,631
191 - SANKOFA ACADEMY	15,000
192 - RISE	35,508
203 - FRICK MIDDLE	8,506
204 - WEST OAKLAND MIDDLE	7,259
206 - BRET HARTE MIDDLE	15,600
210 - EDNA BREWER MIDDLE	14,848
213 - WESTLAKE MIDDLE	17,801
221 - ELMHURST COMMUNITY PREP	11,316
235 - MELROSE LEADERSHIP ACAD	22,657
236 - URBAN PROMISE ACADEMY	14,914
305 - OAKLAND TECH HIGH SCHOOL	10,880
309 - BUNCHE ACADEMY	11,082
998 - School Contingency Funds	136,654
Total	510,156

Program 1118 - Art	FY 2016
Consultants	406,277
Teacher Salaries Stipends	35,799
Supplies	26,457
External Work Orders Services	12,712
Employee Benefits	6,812
Equipment \$500-4,999	6,123
Audio Visual Equip \$500-4,999	6,069
Computer \$500-4,999	5,013
Conference Expense	3,125
Assemblies/Classroom Presentations	1,060
Meeting Refreshments	605
Other Classified Salaries	105
Grand Total	\$ 510,156

Oakland Fine Arts Summer School (OFASS)

OFASS is a collaborative program funded and operated through OUSD and community partners. Through Measure G's support, elementary school aged OUSD students can enroll in and attend this integrative arts summer program.

The summer program runs for full days for 4 weeks during the summer. Students are grouped by grade level and/or experience and are assigned classes in several areas of the arts. For example, class offerings include: art – set design, drama, music – voice, video production, and dance. The summer program culminates on a staged performance featuring all students' participants. Measure G funding covers the cost of stipends and salaries and benefits for teachers and consultants.

OFASS is an intensive program with strong emphasis on the performing arts. It is for beginners to advanced students who are open to exploration, willing to venture out and accept challenges, and be focused and disciplined.

Example of funds used at the various schools:

- Kaiser Elementary School: Measure G funds supported student appreciation for art, music, dance and theater.
- Garfield Elementary: Offers a full curriculum of the Arts including band, chorus, computer arts, dance, drawing and painting.

Program 1596 - OFASS	
Type of Expense	FY 2016
Labor Expenses	
Teacher Salaries & Benefits	\$ 52,247
Non-Labor Expenses	
Supplies, Books, Services & Other	\$ 23,736
Grand Total	\$ 75,983

Oratorical Fest/Performances

Funding is provided to support numerous community events. Funding is allocated in part for staff salary and benefits to support after-hours work. The District also funded some consultants to provide expertise and support to staff surrounding the major events.

A large portion of this funding covers the costs of supplies required to plan and host large community events such as: rentals, refreshments and other general supplies. Events include the Oratorical Fest and our annual spelling bee contest.

These community-based events encouraged academic contest and engaged students in a meaningful way to think about social change and progress. These experiences and acquired skills are critical for college, community and career readiness and fundamentally linked to OUSD's overall mission. The Oratorical Fest competition helps build students' confidence, articulation, pronunciation, and stage presence.

Example of funds used at the various schools:

- Sequoia Elementary: During the school assembly Sequoia celebrates the gift of oratory and honors the immense contribution of Dr. Martin Luther King, Jr., and other leaders. Groups and individuals are invited to recite a poem or speech during the school assembly.
- Chabot Elementary: Will hold their site MLK Oratorical Contest for Grades 3-5 on January 20, 2017.

Program 1564 - Oratorical Fest/Performances	
Type of Expense	FY 2016
Labor Expenses	
Teacher Salaries & Benefits	\$ 40,109
Non-Labor Expenses	
Supplies, Books, Services & Other	\$ 33,344
Grand Total	\$ 73,453

E. Provide Music Programs

Funding in music allows the District to provide access to quality music instruction, to build school cultures that support learning through music and to prepare teachers to teach in and through music. This funding supports teachers on special assignments or consultants to provide the District's students with benefit of having a creative expert. The Measure G Oversight Committee intends to review funding for music in its forthcoming fiscal year.

Program 1135 - Music	
Type of Expense	FY 2016
Labor Expenses	
Teacher Salaries & Benefits	\$ -
Non-Labor Expenses	
Supplies, Books, Services & Other	\$ 50,780
Grand Total	\$ 50,780

VIII. Non Programmatic Costs

A. County Administrative Fee

This funding reflects county-based fees incurred by OUSD to access, levy and collect the parcel tax. These fees are paid directly to the County of Alameda. The Committee understands the importance of maintaining a clear and strong relationship with the County of Alameda treasury office in the collection of the Measure G Education Parcel tax. Although the \$346K charged for the administrative collection fee seems to be considerable the Committee recognizes the requirement for oversight, management and the proper collection of the Measure G funds.

An Audit Report Finding was noted in regards to the County Administrative Fee (referred to as the County Collection Fee in the Audit Report). The error occurred when OUSD incorrectly charged the County Administrative Fee equally to Measure N and Measure G, when in fact Measure G should have been charged a larger Administrative Fee amount than Measure N. The Audit Report confirms that OUSD has corrected the County Administrative Fee charged to Measure N and Measure G.

Program 9000 - Other Programs/Local Goals	
Type of Expense	FY 2016
<i>Labor Expenses</i>	
Teacher Salaries & Benefits	\$ -
<i>Non-Labor Expenses</i>	
Supplies, Books, Services & Other	\$ 346,934
Grand Total	\$ 346,934

B. Exemption Processing Costs

The table below reflects the Administrative cost to process the Measure G applications and provide the City of Oakland exempt home owners with procedural assistance and recommendations.

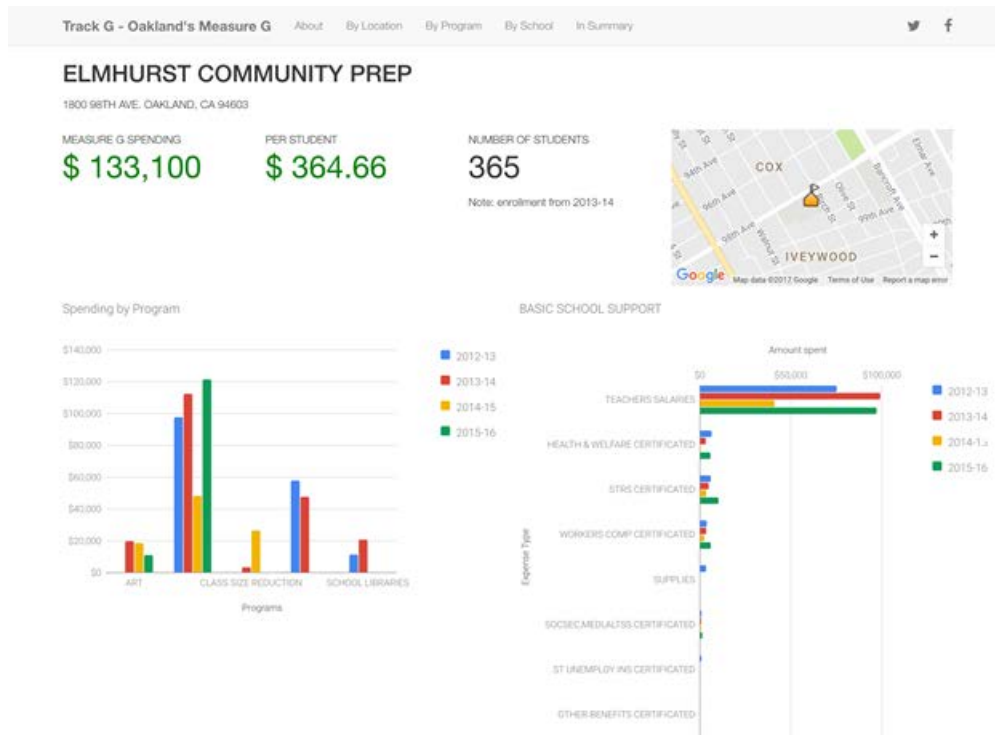
Program 9055 - Parcel Tax	
Type of Expense	FY 2016
<i>Labor Expenses</i>	
Application Administrative Costs	\$ 23,834
<i>Non-Labor Expenses</i>	
Supplies, Books, Services & Other	\$ -
Grand Total	\$ 23,834

IX. TrackG.org Updates

TrackG.org helps the Oakland community explore Measure G spending data. This project is done in cooperation with Open Oakland, a volunteer civic tech organization. TrackG.org is not an official OUSD project although the OUSD budget office is the source of all data. The raw data is published at data.openoakland.org.

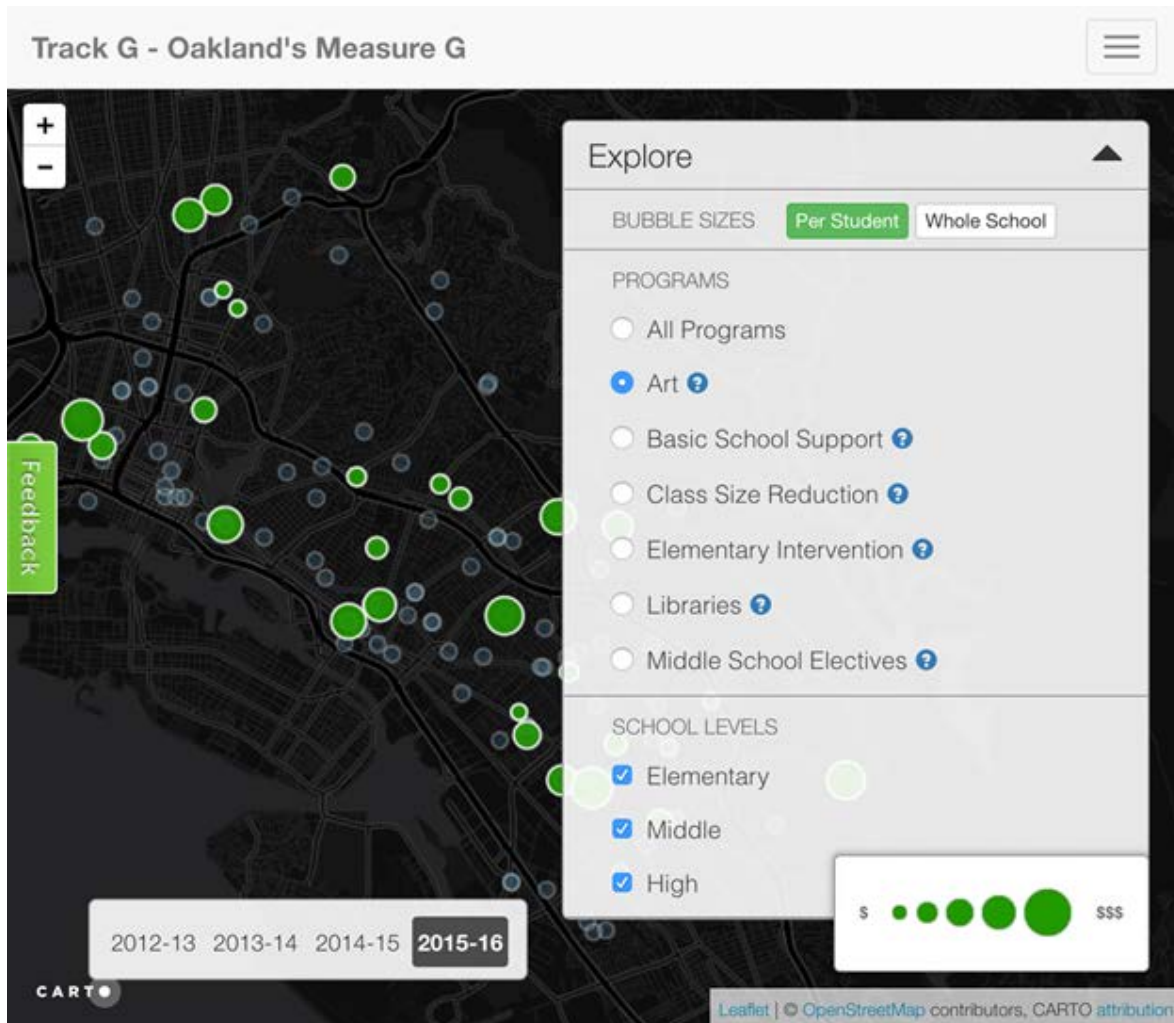
School Site Pages

A new page was launched which provides school site level detail. Users can see which programs consumed Measure G funds at each Oakland school site. They can also drill down to the “object level” and see how money was spent in each program.



2015-16 Spending Data Added

Spending from the previous school year (represented in this report) was added to the site and displayed by default. There are now 4 years of data on Measure G spending available to view.



X. Audit Report

Auditor's Opinion

The auditor's charge was to verify OUSD's assertion that:

- 1) The Measure G Parcel Tax proceeds of the Measure were accounted separately in the accounting records of the District.
- 2) Expenditures charged against such proceeds were made in accordance with intended uses spelled out in Measure G and approved by the voters.

The auditor determined that OUSD's assertions for the year ending June 30, 2016 were fairly stated in all material respects.

The auditor made this determination through, among other procedures, selecting specific programs for detailed expenditure testing and reviewing OUSD's method of allocation of parcel tax proceeds to each school site for reasonableness and conformity with the language of the ballot measure. Programs selected for testing included:

- 1) Keeping class sizes small
- 2) Attracting and Retaining Highly Qualified Teachers
 - a. Elementary Education Intervention Program (EEIP)
 - b. Basic School Support
- 3) County Administrative Fee

As with the prior year's Audit Report (2014-15), the auditor noted that, while Basic School Support is not a specific item mentioned in the ballot language, it aligns with the intent of the measure to attract and retain highly qualified teachers. The auditor claims that the Basic School Support expenditure, as well as the EEIP and Class Size Reduction expenditures, prevent OUSD from using other unrestricted resources or reserves to cover these costs, thus allowing OUSD to offer a more competitive salary and benefits package.

Finding

The Audit Report noted one Finding. It is explained under the County Administrative Fee section above.