

Board Office Use: <b>Legislative File Info.</b>	
File ID Number	24-2529
Introduction Date	10/8/2024
Enactment Number	
Enactment Date	



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

### Board Cover Memorandum

**To** Measure G1 Districtwide Teacher Retention and Middle School Improvement Act Oversight Commission

**From** Middle School Network

**Meeting Date** November 12, 2024

**Subject** Measure G1 Annual Report

**Ask of the Commission** Review DRAFT Measure G1 Annual Report

**Discussion** Middle School Network is open to questions from the commission regarding the Measure G1 Annual Report.

**Fiscal Impact** Funding Resource: Measure G1, FY 2023-2024

**Attachment(s)** DRAFT Annual Report Attached.



Measure G1 Annual Report for 2023-24

November 2024

Prepared by  
Measure G1 Citizens' Oversight Commission  
for the  
Board of Directors  
Oakland Unified School District

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## I. Executive Summary

In 2016, Oakland voters approved the Measure G1 Parcel Tax (a.k.a. Districtwide Teacher Retention and Middle School Improvement Act), authorizing the Oakland Unified School District (OUSD) to levy a qualified special tax on each parcel of taxable real property in the District, in the annual amount of \$120 per parcel.

The purpose of Measure G1 is to provide a salary increase to school-site educators district-wide, including charter schools in the City of Oakland, and to provide middle school grants which shall be allocated pursuant to an education improvement plan submitted by each middle school which shall be spent in furtherance of the following goals:

- Attract and retain school-site educators.
- Increase access to courses in arts, music, and world languages in grades 6-8.
- Improve student retention during the transition from elementary to middle school.
- Create a more positive and safe middle-school learning environment.

Measure G1 revenue for FY2023-2024 totaled \$11,757,749.

- 65% of the funds, or \$7,429,922 was spent on staff salaries, as required statutorily.
- 35% of the funds, or \$4,000,727 was spent on middle school grants, as follows:

Safe and Positive School Culture	\$2,207,817.61
Enrollment and Retention	\$41,335.24
Art	\$1,747,713.73
Music	\$658,349.13
World Language	\$219,741.84

Auditors Eide Bailly confirmed that funds were spent as intended.

## II. Introduction

On Tuesday, November 8, 2016, 82.24% of Oakland voters approved the Measure G1 Parcel Tax (a.k.a. Districtwide Teacher Retention and Middle School Improvement Act), meeting the required 2/3 approval threshold and thus authorizing the Oakland Unified School District (OUSD) to levy a qualified special tax on each parcel of taxable real property in the District, in the annual amount of \$120 per parcel.

The purpose of Measure G1 is to provide a salary increase to school-site educators district-wide, including charter schools in the City of Oakland, and to provide middle school grants which shall be allocated pursuant to an education improvement plan submitted by each middle school which shall be spent in furtherance of the following goals:

- Attract and retain school-site educators.
- Increase access to courses in arts, music, and world languages in grades 6-8.
- Improve student retention during the transition from elementary to middle school.
- Create a more positive and safe middle-school learning environment.

Measure G1 thus ensured that Oakland schools would continue to receive a stable, reliable, local source of funding for middle schools for twelve years. This would serve the approximately 6,677 middle school students in OUSD and 459 middle school students in Oakland charter schools.

This Parcel Tax commenced on July 1, 2017 and remains in effect for twelve fiscal years, with exemptions from the Parcel Tax for citizens over the age of 65 if such citizens applied for an exemption. An exemption from this tax is also 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. Owners must apply for this exemption annually by petition to the Office of the Chief Financial Officer of the District in the manner and at the time set forth in procedures established by the District.

This report covers the seventh fiscal year (FY2023-2024) of the Parcel Tax and details the commission's assessment of how the funds were dispersed and used in this fiscal year.

### **III. Commission Details**

As part of Measure G1, a Citizens' Oversight Commission ("Commission") is convened annually to ensure that proceeds of the tax are spent wisely and only for the purposes named in Measure G1.

The Board of Education will establish a Commission comprised of five (5) persons giving preference to persons who demonstrate extensive knowledge and expertise in middle school education, with a focus on arts, music, and world languages, school safety, and in compensation for K-12 educational professionals. The Commission shall advise and report to the Board of Education and shall be responsible for oversight, which includes (a) oversight of proper allocation and use of all parcel tax monies, (b) reviewing annual independent audit reports, and (c) submitting recommendations to the Board of Education for any new or modified policies and administrative regulations to ensure the Oakland Unified School District's compliance with the requirements and intent of this Measure.

The Commission meets once a month (except for special meetings), and in adherence to the guidelines of the Brown Act.

#### IV. FY2023-24 Measure G1 Revenue and Allocations

Parcel taxes are collected for Measure G1 purposes, at \$120 per parcel, less exemptions for qualifying seniors and low-income families. Approximately 1.8% is subtracted for a county collection fee, and an additional 1% as an administration fee for OUSD.

Based on enrollment, the net funds are divided between OUSD and charters. Further, 65% of the funds are allocated for staff retention salaries, while 35% are allocated for middle school grants.

Funds are then distributed to schools based on their percentage of students enrolled (students who are OUSD residents only).

Finally, a portion of any unspent funds from previous years is reallocated to each school based on their percentage of students enrolled (students who are OUSD residents only).

NET REVENUE	
Measure G1 Revenue	\$11,757,749
County Collection Fee (1.8%)	\$211,639
Admin Fee Cost (1%)	\$115,461
Net Revenue	\$11,430,649

AMOUNT TO OUSD VS. CHARTERS	
Net Revenue	\$11,430,649
Amount to Charters (est 36%)	\$4,115,926
Amount to OUSD (est 64%)	\$7,314,723

AMOUNT FOR STAFF SALARIES VS. MIDDLE SCHOOL GRANTS (just regular grant)			
OUSD		CHARTERS	
35% for middle school grants	\$2,560,153	35% for middle school grants	\$1,440,573.95
35% for staff salaries	\$5,131,551	65% for staff salaries	\$2,298,370.92

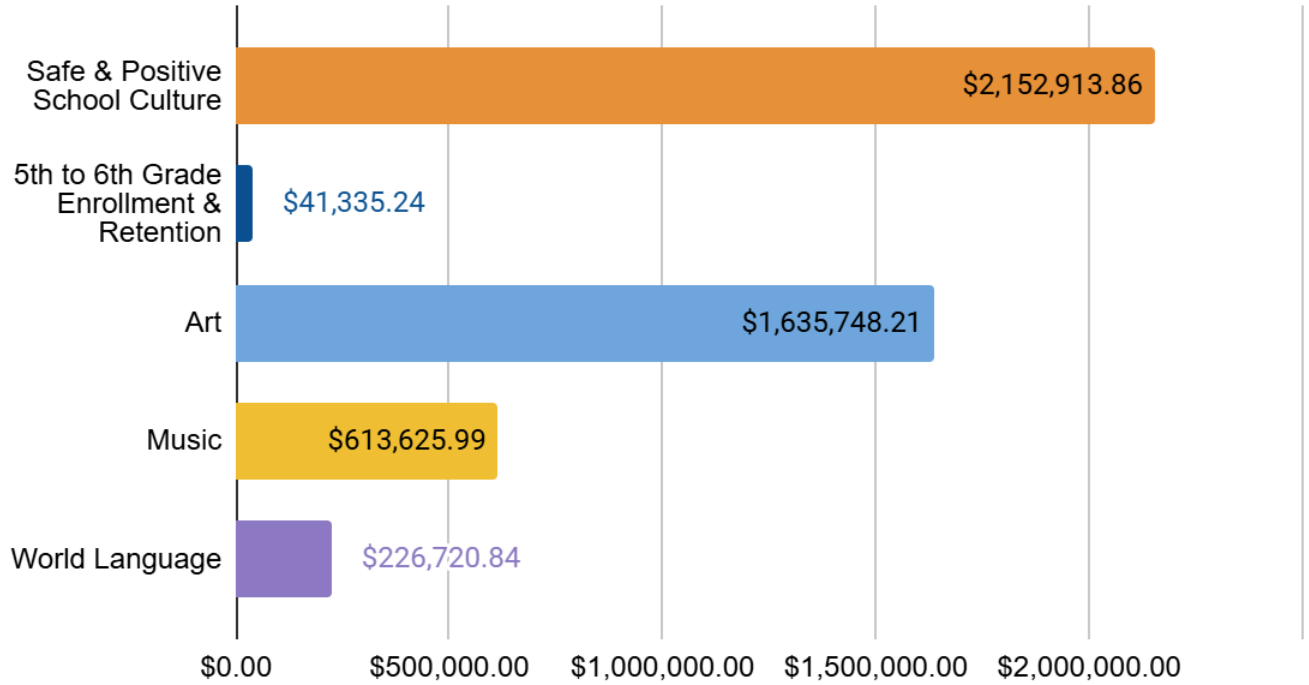
AMOUNT TO SITES FOR MIDDLE SCHOOL GRANTS (including regular grant and surplus grant)	
Site Name	TOTAL MIDDLE SCHOOL GRANT
AIPCSII	\$102,183.58
American Indian Public Charter School	\$100,560.96
Ascend Academy	\$92,724.72
Aspire Berkley Maynard Academy	\$72,872.50
Aspire Golden State College Preparatory Academy	\$129,373.75
Aspire Wilson (Lionel) College Preparatory Academy	\$108,176.92
Bay Area Technology School (Baytech)	\$68,697.87
Downtown Charter Academy	\$130,646.13
East Bay Innovation Academy	\$64,414.29
KIPP Bridge Charter Academy	\$99,233.91
Lighthouse Community Charter	\$120,846.79
Lodestar Charter	\$116,299.34
Oakland Charter Academy	\$140,012.61
Oakland School for the Arts	\$34,947.87
Community School for Creative Education	\$35,384.94
Envision Academy	\$44,010.85
Lazear Charter	\$91,029.49



Oakland Unity Middle School	\$59,552.22
Urban Montessori	\$18,398.54
Bret Harte Middle	\$249,983.83
Claremont Middle	\$123,340.00
Coliseum College Prep Academy	\$179,500.00
Edna Brewer Middle	\$234,076.62
Elmhurst United	\$440,580.91
Francophone (No plan submitted)	\$0.00
Frick United	\$174,028.92
Greenleaf TK-8	\$128,422.51
Hillcrest K-8 (No plan submitted for 2023-24)	\$6,979.00
Life Academy	\$102,565.99
Madison Park Academy	\$168,507.31
Melrose Leadership Academy	\$59,772.98
Montera Middle	\$203,755.22
Roosevelt Middle	\$186,719.38
Sojourner Truth (No plan submitted for 2023-24)	\$0.00
United for Success Academy	\$230,634.51
Urban Promise Academy	\$221,458.14
West Oakland Middle	\$110,035.77
Westlake Middle	\$157,091.21
TOTAL	\$4,606,819.58

## V. FY2023-24 Measure G1 Expenditures

What is the 2023-24 overall distribution of approved funds across the five Measure G1 programs?



Site Name	Program Type	Safe and Positive School Culture	Enrollment & Retention	Art	Music	World Language	TOTAL
<a href="#">AIPCSII</a>	Charter	\$14,225.00	\$0.00	\$46,750.00	\$36,750.00	\$4,458.58	\$102,183.58
<a href="#">AIMS College Preparatory Middle School</a>	Charter	\$12,060.96	\$0.00	\$47,250.00	\$38,250.00	\$3,000.00	\$100,560.96
<a href="#">Ascend Elementary (K-8)</a>	Charter	\$92,724.72	\$0.00	\$0.00	\$0.00	\$0.00	\$92,724.72
<a href="#">Aspire Berkley Maynard Academy</a>	Charter	\$72,872.50	\$0.00	\$0.00	\$0.00	\$0.00	\$72,872.50
<a href="#">Aspire Golden State College Preparatory Academy</a>	Charter	\$120,000.00	\$0.00	\$3,000.00	\$6,373.75	\$0.00	\$129,373.75
<a href="#">Aspire Wilson (Lionel) College Preparatory Academy</a>	Charter	\$25,160.66	\$0.00	\$83,016.26	\$0.00	\$0.00	\$108,176.92
<a href="#">Aurum Preparatory Academy</a>	Charter	\$30,750.00	\$174.56	\$29,300.00	\$4,250.00	\$24,050.00	\$88,524.56
<a href="#">Bay Area Technology School (Baytech)</a>	Charter	\$5,000.00	\$5,000.00	\$58,697.87	\$0.00	\$0.00	\$68,697.87
<a href="#">Community School for Creative Education</a>	Charter	\$10,732.94	\$0.00	\$20,300.00	\$0.00	\$4,352.00	\$35,384.94
<a href="#">Downtown Charter Academy</a>	Charter	\$32,951.55	\$0.00	\$72,994.58	\$6,400.00	\$18,300.00	\$130,646.13

<a href="#">East Bay Innovation Academy (EBIA)</a>	Charter	\$58,414.29	\$0.00	\$6,000.00	\$0.00	\$0.00	\$64,414.29
<a href="#">Envision Academy</a>	Charter	\$0.00	\$0.00	\$44,010.85	\$0.00	\$0.00	\$44,010.85
<a href="#">Francophone Charter School</a>	Charter	\$0.00	\$0.00	\$8,374.29	\$0.00	\$0.00	\$8,374.29
<a href="#">KIPP Bridge Charter Academy</a>	Charter	\$99,233.91	\$0.00	\$0.00	\$0.00	\$0.00	\$99,233.91
<a href="#">Lazear Charter</a>	Charter	\$91,029.49	\$0.00	\$0.00	\$0.00	\$0.00	\$91,029.49
<a href="#">Lighthouse Community Charter</a>	Charter	\$101,346.79	\$0.00	\$19,500.00	\$0.00	\$0.00	\$120,846.79
<a href="#">Lodestar Charter</a>	Charter	\$107,699.34	\$3,600.00	\$2,000.00	\$2,000.00	\$1,000.00	\$116,299.34
<a href="#">Oakland Charter Academy</a>	Charter	\$4,803.61	\$0.00	\$93,349.00	\$41,860.00	\$0.00	\$140,012.61
<a href="#">Oakland Military Institute</a>	Charter	\$54,903.75	\$0.00	\$0.00	\$44,723.14	\$0.00	\$99,626.89
<a href="#">Oakland School for the Arts</a>	Charter	\$23,305.18	\$0.00	\$0.00	\$11,642.69	\$0.00	\$34,947.87
<a href="#">Oakland Unity Middle School</a>	Charter	\$59,552.22	\$0.00	\$0.00	\$0.00	\$0.00	\$59,552.22
<a href="#">Urban Montessori Charter</a>	Charter	\$18,398.54	\$0.00	\$0.00	\$0.00	\$0.00	\$18,398.54
<a href="#">Yu Ming (no plan submitted for 2023-24)</a>	Charter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<a href="#">Bret Harte Middle</a>	OUSD	\$140,145.48	\$32,560.68	\$77,277.67	\$0.00	\$0.00	\$249,983.83
<a href="#">Claremont Middle</a>	OUSD	\$111,830.00	\$0.00	\$11,510.00	\$0.00	\$0.00	\$123,340.00
<a href="#">Coliseum College Prep Academy</a>	OUSD	\$0.00	\$0.00	\$179,500.00	\$0.00	\$0.00	\$179,500.00
<a href="#">Edna Brewer Middle</a>	OUSD	\$42,120.22	\$0.00	\$120,970.72	\$70,985.68	\$0.00	\$234,076.62
<a href="#">Elmhurst United</a>	OUSD	\$315,494.06	\$0.00	\$61,000.00	\$9,401.51	\$54,685.34	\$440,580.91
<a href="#">Frick United</a>	OUSD	\$27,037.00	\$0.00	\$0.00	\$37,096.00	\$109,895.92	\$174,028.92
<a href="#">Greenleaf TK-8</a>	OUSD	\$12,000.00	\$0.00	\$91,422.51	\$0.00	\$0.00	\$103,422.51
<a href="#">Hillcrest K-8</a>	OUSD	\$0.00	\$0.00	\$6,979.00	\$0.00	\$0.00	\$6,979.00
<a href="#">Life Academy</a>	OUSD	\$81,347.69	\$0.00	\$21,218.30	\$0.00	\$0.00	\$102,565.99
<a href="#">Madison Park Academy</a>	OUSD	\$27,499.15	\$0.00	\$141,008.16	\$0.00	\$0.00	\$168,507.31
<a href="#">Melrose Leadership Academy</a>	OUSD	\$59,772.98	\$0.00	\$0.00	\$0.00	\$0.00	\$59,772.98
<a href="#">Montera Middle</a>	OUSD	\$0.00	\$0.00	\$0.00	\$203,755.22	\$0.00	\$203,755.22
<a href="#">Roosevelt Middle</a>	OUSD	\$158,148.58	\$0.00	\$16,785.40	\$11,785.40	\$0.00	\$186,719.38
<a href="#">Sojourner Truth</a>	OUSD	\$0.00	\$0.00	\$96,612.23	\$0.00	\$0.00	\$96,612.23
<a href="#">United for Success Academy</a>	OUSD	\$61,692.00	\$0.00	\$152,658.34	\$16,284.17	\$0.00	\$230,634.51
<a href="#">Urban Promise Academy</a>	OUSD	\$103,530.00	\$0.00	\$1,136.57	\$116,791.57	\$0.00	\$221,458.14
<a href="#">West Oakland Middle</a>	OUSD	\$32,035.00	\$0.00	\$78,000.77	\$0.00	\$0.00	\$110,035.77
<a href="#">Westlake Middle</a>	OUSD	\$0.00	\$0.00	\$157,091.21	\$0.00	\$0.00	\$157,091.21
<b>TOTAL</b>		\$2,207,817.61	\$41,335.24	\$1,747,713.73	\$658,349.13	\$219,741.84	\$4,874,957.55

**VII. Respectfully Submitted**

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Edmund Chun, Commission Chair

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Christian Martinez, Commission Vice-Chair

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Terry Riley, Commission Member

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Frederick Mesa, Commission Member

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Tiffany Chan, Commission Member