

David Kakishiba , Chairperson kakishiba@gmail.com		Measure N - College & Career Readiness - Commission	Katy Nuñez-Adler , Secretary katynunez.adler@gmail.com
James. Harris , Member james@educateoakland.com		Marc Tafolla , Vice Chair marctafolla@gmail.com	Gary Yee , Member Yeega125@gmail.com

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Revision 2

Memo

To	Board of Education
From	Measures N and H – College and Career Readiness Commission
Board Meeting Date	
Subject	Services For: High School Linked Learning Office
Action Requested and Recommendation	Adoption by the Board of Education, upon recommendation by the Measures N and H Commission, of the proposed Measure N Contingency Plan as Recommended by Staff (Revision 2).

Background *(Why do we need these services?
Why have you selected this vendor?)*

Since 2014, OUSD has collected revenue from the Measure N parcel tax. In the first year of the parcel, while schools developed plans for implementation, no Measure N funds were allocated. This established a Measure N reserve, referred to as Contingency.

Competitively Bid Was this contract competitively bid? No
If no, exception: N/A

Fiscal Impact Funding resource(s): Measure N

Attachments 25-0215 - Adoption: Measure N Contingency Plan

Measure N Contingency Proposal

February 4, 2025 (Revision 2)



Background:

Since 2014, OUSD has collected revenue from the Measure N parcel tax. In the first year of the parcel, while schools developed plans for implementation, no Measure N funds were allocated. This established a Measure N reserve, referred to as Contingency, the history of which is here:

MEASURE N CONTINGENCY FUND OVERVIEW						
Measure N revenue that was not allocated to schools (a.k.a. 90%) and administration (a.k.a. 10%), shall be held in reserve and maintained as a "Contingency Fund" also known as the "Reserve Fund." The Measure N Commission will allocate money from this Contingency Fund to address any negative financial impact to high schools due to rising overall high school student enrollment count, Measure N revenue shortfalls, or due to the expiration of Measure N's ten-year term (2024-25). In addition, if approved by the Measure N Commission, these additional funds can be used to provide schools with additional funds to support site visits or innovative programs and pilots that may contribute to better student outcomes as outlined by Measure N.						
*The Contingency/Reserve Fund balance for year 1 of Measure N, Fiscal Year 2015-2016, is money that was not allocated to schools because it was the first year, "Planning Year."						
*The per pupil allocation was at \$200 for most schools and at \$400 for SSI schools (instead of \$850 per pupil).						
*SSI Schools that received the \$400 per Pupil allocation: Castlemont, Fremont, and McClymonds						
*Schools that were awarded extra funds via the "Measure N Innovation Grant" in fiscal year 2015-2016: CCPA, LIFE, Bunche, Dewey, Ruidsdale Continuation, Oakland International High School.						
Year of Measure N Term	Fiscal Year	Amount deposited in the Reserve Fund	Amount withdrawn from the Reserve Fund	Reserve Fund Balance	Notes	# of schools served
1	2015-2016	\$7,236,504.80		\$7,236,504.80	Initial Contingency (Reserve) Fund Total - Year 1 Planning Grant - Balance as of 6/30/16	23
2	2016-2017	\$412,480.63		\$7,648,985.43	Measure N Revenue collected was higher than funding needed - Balance as of 6/30/17	27
3	2017-2018		-\$397,390.16	\$7,251,595.27	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/18	30
4	2018-2019		-\$291,315.11	\$6,960,280.16	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/19	27
5	2019-2020		-\$37,010.81	\$6,923,269.34	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/20	27
6	2020-2021		-\$48,339.31	\$6,874,930.03	Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/21	27
7	2021-2022	\$52,000.00	-\$480,541.12	\$6,446,388.91	\$52k is from American Indian Public HS, refund of their Planning Grant allocation. Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/22	27
8	2022-2023	\$23,141.84	-\$602,968.30	\$5,866,562.46	\$23k is remaining Carryover amount from FY 2021-22, with the closing of site 333 CDS. Amount withdrawn to continue funding at \$850 Per Pupil - Balance as of 6/30/23	26
9	2023-2024		-\$4,577,708.01	\$1,288,854.45	Amount withdrawn to continue funding at \$850 Per Pupil and to meet the 50% split allocation for FY 2023-24 with Measure H. Balance as of 6/30/24	26
10	2024-2025					
ESCAPE Object Code: 9790		FINAL Available Balance in the Contingency (Reserve) Fund:			\$1,288,854.45	
		</				

Effective July 1, 2023, Measure H revenue replaced Measure N.

The Measures N and H Commission approved the General Counsel and Measures N and H team's proposal to allocate Measure N Contingency in the first half of 2023-24 in order to accelerate the spend-down and to build a Measure H Reserve. **Effective 2024-25, the balance in the Measure N Contingency is \$1,288,854.45.**

The **Measure H Contingency** balance as of 2024-25 is **\$5,297,962.15**.

Measure H Financial Overview and Allocations									
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The unused measure H funds in 2024 was used to create the measure H Contingency/Reserve Fund.									
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6									
7	Year of Measure H Term	Fiscal Year	Amount deposited in the Reserve Fund	Amount withdrawn from the Reserve Fund	Reserve Fund Balance	Notes			# of schools served
8	1	2023-2024	\$5,297,962.15		\$5,297,962.15	Initial Contingency (Reserve) Fund Total for Year 1. Balance as of 6/30/24			26
9	2	2024-2025				Consists of 2 deposits: \$4,900,621.86 + \$397,340.29			

Considerations:

OUSD must determine how best to allocate the Measure N Contingency. To support the decision, the High School Linked Learning and Measures N and H team drew up several scenarios for consideration:

1) Fully Expend Measure N Contingency in 2025-26

The Measure N Contingency could be fully expended in 2025-26 by allocating it to cover the site portion of pathway coach or a Measure N permissible position (WBL Liaison, College & Career Readiness Specialist, Career Transition Specialist) at a site without a pathway coach; for charters, the Measure N Contingency could fund the full contract of a charter-dedicated pathway coach. OUSD anticipates unspent Measure N Carryover in 2024-25, which will be swept at the close of the fiscal year. These funds will be allocated to sites either in 2025-26 or 2026-27, depending on the overall balance and how the funds are allocated (such as mini-grants to eligible sites). *This scenario would allow OUSD to submit a Measure N Contingency plan to the Measures N and H Commission on February 4, 2025. Funds would be added to schools' one-pagers to allocate during the budget development process.*

2) Allocate Measure N Contingency across 2025-26 and 2026-27

The Measure N Contingency could be spent across two academic years. OUSD anticipates an unspent Measure N Carryover in 2024-25, which will be swept at the close of the fiscal year. By prolonging the allocation of the Measure N Contingency, OUSD can effectively bundle any Measure N Carryover with half of the Measure N Contingency to fund Measure N permissible strategic priorities at schools.

3) Allocate all Measure N Contingency for 2026-27

The Measure N Contingency could be held in 2025-26. This fund could be combined with any unspent Measure N Carryover and allocated with more input than is possible with Scenario One in 206-27.

Staff gathered input from High School Principals, High School Principal Supervisors, the Measures N and H Commission Chair and Vice Chair, and the Measures N and H team as follows:

- All allocations to schools must be made on a per-pupil basis
- Allocate to deepen the impact of Measure N on student outcomes, not to address overall budget needs
- Spend the remaining Measure N fund expeditiously to reduce the administrative burden
- Increasing the per-pupil allocation to schools over time is a priority
- OUSD high school principals prefer a two-year allocation
- Focus on an increase overall in the per pupil allocation of Measure H to reflect inflation and collective bargaining agreements

Measures N and H Team Recommendation:

As a result of the input gathered, the Measures N and H Team recommends the Commission approve a two-year allocation of the contingency fund. The two-year allocation proposal reflects a per-pupil allocation increase for the 2025-26 and 2026-27 years, a defined period of time to strategically spend down the Measure N Fund, and aligns with the preference of OUSD high school principals. The recommendation also addresses the increase, over time, of the per-pupil allocation.

If an allocation for 2025-26 is approved on February 4, 2025, the recommendation will go to the OUSD Board of Education for approval on March 12, 2025. If approved, funds will be made available in Education Improvement Plan budgets for 2025-26 and via modifications to site budgets for OUSD schools.

Calculations

These calculations illustrate a per-pupil allocation of Measure N Contingency and illustrate both a one-year and a two-year scenario.

Site #	School Name	24-25 Total Oakland Residents Only	One-Year Allocation	Across Two Years *
215	MPA	401	\$45,031.86	\$22,515.93
232	CCPA	452	\$50,759.10	\$25,379.55
301	Castlemont	704	\$79,058.42	\$39,529.21
302	Fremont	1154	\$129,592.93	\$64,796.46
303	McClymonds	244	\$27,400.93	\$13,700.47
304	Oakland High	1565	\$175,747.78	\$87,873.89
305	Oakland Tech	1725	\$193,715.60	\$96,857.80
306	Skyline	1230	\$138,127.64	\$69,063.82
308	Young Adult Program	125	\$14,037.36	\$7,018.68
335	Life	246	\$27,625.53	\$13,812.76
338	MetWest	197	\$22,122.88	\$11,061.44
309	Bunche	69	\$7,748.62	\$3,874.31
310	Dewey	87	\$9,770.00	\$4,885.00
313	Street Academy	65	\$7,299.43	\$3,649.71
330	Sojourner Truth	285	\$32,005.19	\$16,002.59
352	Rudsdale	239	\$26,839.44	\$13,419.72
353	Oakland Intl	278	\$31,219.09	\$15,609.55
9121	ARISE	376	\$42,224.39	\$21,112.19
9122	Aspire Golden State Prep	223	\$25,042.65	\$12,521.33
9123	Aspire Lionel Wilson	215	\$24,144.26	\$12,072.13
9124	EBIA	208	\$23,358.17	\$11,679.09
9125	Envision Academy	130	\$14,598.86	\$7,299.43
9126	LPS - R&D	166	\$18,641.62	\$9,320.81
9127	Lighthouse Community	262	\$29,422.31	\$14,711.16
9128	Oakland School for the Arts	338	\$37,957.03	\$18,978.51
9129	Oakland Unity HS	284	\$31,892.89	\$15,946.44
9130	Lodestar	209	\$23,470.47	\$11,735.23

TOTAL OAKLAND RESIDENT ENROLLMENT for '25-26 Allocations	11,477
TOTAL PER PUPIL, MN Contingency Balance	\$112.30
TOTAL PER PUPIL, MN Contingency + Measure H at \$850/pupil	\$962.30
<i>* '25-26 allocations are correct; '26-27 per pupil allocations will be updated with '25-26 enrollment numbers and swept unspent Measure N funds as of June 30, 2025 once available</i>	
Total MN Contingency Total	\$1,288,854.45

The High School Linked Learning leadership and Measures N and H staff will develop a funding model to propose to the Commission at a later date that leverages the cost-of-living adjustment afforded by Measure H and potentially a portion of the Measure H Contingency.

Measure H legislation states, “Beginning with the 2024-25 tax year (the second year of assessment of the special tax), and each year thereafter, as long as the Measure is in effect, the Rate may be adjusted from the Rate levied in the prior tax year by a cost-of-living adjustment equal to the annual average percentage change (currently, the “All Items” category, not seasonally adjusted) of the Bay Area Consumer Price Index – All Urban Consumers for the San Francisco-Oakland- Hayward area over the prior twelve months, as of December of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. If, in any given year, that index is not available, then the Rate may be adjusted based on the next comparable Consumer Price Index published by the U.S. Bureau of Labor Statistics that is available as of December of the prior fiscal year in the following priority: Bay Area, California, the United States. The cost-of-living adjustment shall be limited to an increase of five (5) percent per year and the new Rate shall be rounded annually to the nearest cent. The determination of the Rate and which index to use shall be determined by the District in its sole discretion.”

Discussion Questions:

- What clarifying questions do you have?
- What additional considerations might you offer?
- Will you approve the High School Linked Learning leadership and Measures N and H staff recommendation?

Final Measures N and H Team Recommendation:

As a result of the input gathered from the Measures N and H Commission and the Public on February 4, 2025, the Measures N and H Team recommends the Commission approve the following: The Measure N Contingency, \$1,288,854.45, be allocated to schools and the District in 2025-26 to be spent by June 30, 2027. Allocations shall be made in alignment with the Measures N legislation: on a per-pupil basis to Measure N-funded schools and an administrative 10% to the District.

Calculations

These calculations represent the total Measure N Contingency *minus* 10% Administration divided by the number of Oakland residents in Measure N-funded schools in 2024-25.

Site #	School Name	24-25 Total Oakland Residents Only	One-Year Allocation (to be spent by June 30, 2027)
215	MPA	401	\$40,528.67
232	CCPA	452	\$45,683.19
301	Castlemont	704	\$71,152.58
302	Fremont	1154	\$116,633.64
303	McClymonds	244	\$24,660.84
304	Oakland High	1565	\$158,173.00
305	Oakland Tech	1725	\$174,344.04
306	Skyline	1230	\$124,314.88
308	Young Adult Program*	125	\$12,633.63
335	Life	246	\$24,862.98
338	MetWest	197	\$19,910.59
309	Bunche	69	\$6,973.76
310	Dewey	87	\$8,793.00
313	Street Academy	65	\$6,569.49
330	Sojourner Truth	285	\$28,804.67
352	Rudsdale	239	\$24,155.49
353	Oakland Intl	278	\$28,097.18
9121	ARISE	376	\$38,001.95
9122	Aspire Golden State Prep	223	\$22,538.39
9123	Aspire Lionel Wilson	215	\$21,729.84
9124	EBIA	208	\$21,022.35
9125	Envision Academy	130	\$13,138.97

9126	LPS - R&D	166	\$16,777.46
9127	Lighthouse Community	262	\$26,480.08
9128	Oakland School for the Arts	338	\$34,161.32
9129	Oakland Unity HS	284	\$28,703.60
9130	Lodestar	209	\$21,123.42
912	Measure N Administrative 10%	n/a	\$128,885.44
TOTAL OAKLAND RESIDENT ENROLLMENT for '25-26 Allocations:			11,477
TOTAL PER PUPIL, MN Contingency Balance			\$101.07
TOTAL PER PUPIL, MN Contingency + Measure H at \$850/pupil			\$951.07
Total MN Contingency Total			\$1,288,854.45
School Site Allocations			\$1,159,969.01
Measure N Administrative 10%			\$128,885.44

**Pending approval for full funding for the 2025-2026 school year.*

To support an increase in the per-pupil allocation to schools and Measure H Administrative 10% for the duration of the College and Career for All Measure H period, the High School Linked Learning Office leadership and Measures N and H staff will develop a funding model to propose to the Commission that leverages the cost-of-living adjustment afforded by Measure H and potentially a portion of the Measure H Contingency.