



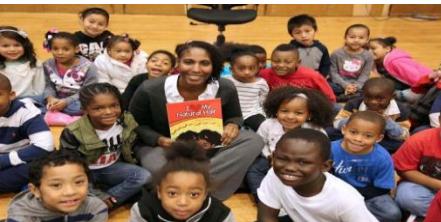
**College &
Career for
All Fund**

Established by Measure N



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

Deputy Chief of Postsecondary Readiness Report: 2026-2027 Measure H Budget and Measures N and H Contingency Funds



Presented by Vanessa Sifuentes,
To the Measures N and H Commission
January 13, 2026



Objective

Provide Measures N and H Commissioners with requested information regarding:

- Projected Measure H revenue and allocation amounts for the 2026–2027 fiscal year.
- Historical context on the use of the Measure N and Measure H Contingency Funds, including rationale for accessing the funding.



Measure H Allocation Parameters

Per Measure H, all Measure proceeds shall be deposited into the “College and Career Account” and be allocated each fiscal year as follows:

- At least **90%** of funds shall be allocated to eligible schools
- No more than **10%** of funds may be used by OUSD to administer the College and Career Account.



Measure H Projected Budget 2026-2027

MEASURE H REVENUE AVAILABLE - PROJECTED (Revenue collected minus County Collection Fees)

<i>Total Measure H Parcel Taxes Revenue Collected</i>	<i>Total Alameda County Office of Education Collection Fees (1.8%)</i>	<i>Final Measure H Revenue Available (Collected Revenue minus ACOE Collection Fees)</i>
\$11,802,720.00	\$212,448.96	\$11,590,271.04

MEASURE H DISBURSEMENT - PROJECTED

<i>Final Measure H Revenue Available</i>	<i>90% School Allocations (90% of Final Measure H Revenue Available)</i>	<i>Administrative 10% (10% of Final Measure H Revenue Available)</i>
\$11,590,271.04	\$10,431,243.94	\$1,159,027.10



2026-2027 Projected Measure H Allocations

OUSD
Schools

Fiscal Year 2026-2027 MEASURE H ALLOCATIONS OUSD HIGH SCHOOLS							Rev. 12/16/25 - NG	
Site #	School Name	2025-26 Total Student Enrollment Count (Grades 9th-12th)	2025-26 Non-Oakland Residents (Grades 9th-12th)	2025-26 Total Oakland Residents only (Grades 9th-12th)	Measure H Per Pupil Amount	2026-2027 Measure H Total Allocation		
215	Madison Park Academy	383	7	376	\$850.00	\$319,600.00		
232	Coliseum College Preparatory Academy	515	8	507	\$850.00	\$430,950.00		
301	Castlemont High School	699	22	677	\$850.00	\$575,450.00		
302	Fremont High School	1206	14	1192	\$850.00	\$1,013,200.00		
303	McClymonds High School	307	26	281	\$850.00	\$238,850.00		
304	Oakland High School	1625	17	1608	\$850.00	\$1,366,800.00		
305	Oakland Technical High School	1817	75	1742	\$850.00	\$1,480,700.00		
306	Skyline High School	1217	27	1190	\$850.00	\$1,011,500.00		
308	Young Adult Program	137	5	132	\$850.00	\$112,200.00		
335	Life Academy of Health & Bioscience	250	3	247	\$850.00	\$209,950.00		
338	MetWest High School	194	6	188	\$850.00	\$159,800.00		
Total Student Count:		8350	210	8140				
Total Student Count / Allocations:					8140	\$6,919,000.00		
Site #	School Name (Alternative Eds)	2025-26 Total Student Enrollment Count (Grades 9th-12th)	2025-26 Non-Oakland Residents (Grades 9th-12th)	2025-26 Total Oakland Residents only (Grades 9th-12th)	Percentage of Oakland Residents**	2024-25 Highest Attendance Reported*	Measure H Per Pupil Amount	2026-2027 Measure H Total Allocation
309	Ralph J. Bunche Academy	53	4	49	92.5%	59	\$850	\$46,365.09
310	Dewey Academy	127	3	124	97.6%	101	\$850	\$83,822.05
313	Oakland Emiliano Zapata Street Academy	83	1	82	98.8%	74	\$850	\$62,142.17
330	Sojourner Truth Independent Studies	281	21	260	92.5%	255	\$850	\$200,551.60
352	Rudsdale Continuation	269	11	258	95.9%	210	\$850	\$171,200.74
353	Oakland International High School	263	27	236	89.7%	260	\$850	\$198,311.79
Total Student Count:		1076	67	1009		959		\$762,393.44
Total Student Count / Alt Ed Allocations:								
2026-2027 Total Measure H Allocation for OUSD High Schools:							\$7,681,393.44	

*Due to the unique attendance patterns in Alternative Education, schools are funded based on their highest attendance reported from the previous year, multiplied by the percentage of Oakland Residents only, multiplied by the per pupil amount.

**The percentage rate in column G is rounded to the tenth. The allocation in column J is based on the non-rounded percentage rate.



2026-2027 Preliminary Measure H Allocations

Charter Schools

Fiscal Year 2026-2027 MEASURE H ALLOCATIONS CHARTER SCHOOLS						
Program Code	School Name	2025-26 Total Student Enrollment Count (Grades 9th-12th)	2025-26 Non-Oakland Residents (Grades 9th-12th)	2025-26 Total Oakland Residents only (Grades 9th-12th)	Measure H Per Pupil Amount	2026-2027 Measure H Total Allocation
9121	ARISE High School	410	15	395	\$850	\$335,750.00
9122	Aspire Golden State College Preparatory Academy	206	9	197	\$850	\$167,450.00
9123	Aspire Lionel Wilson College Preparatory Academy	227	12	215	\$850	\$182,750.00
9124	East Bay Innovation Academy	210	21	189	\$850	\$160,650.00
9125	Envision Academy of Arts and Technology*	150	20	130	\$850	\$110,500.00
9126	Leadership Public School Oakland R&D*	171	5	166	\$850	\$141,100.00
9127	Lighthouse Community Charter High School	277	13	264	\$850	\$224,400.00
9128	Oakland School for the Arts	453	115	338	\$850	\$287,300.00
9129	Oakland Unity High School	304	10	294	\$850	\$249,900.00
9130	Lodestar: A Lighthouse Community Charter Public School	265	17	248	\$850	\$210,800.00
Total Student Count:		2673	237	2436		
Total Student Count / Allocations:					2436	\$2,070,600.00
2026-2027 Total Measure H Allocations for Charter High Schools: \$2,070,600.00						

*Enrollment counts for Envision and LPS R&D for the 2025–26 school year were not available at the time this presentation was finalized. As a result, enrollment counts and projected school allocations are based on 2024–25 enrollment data and are subject to revision.



2026-2027 Measure H Allocation Snapshot

For 2026–2027, total projected Measure H available revenue is \$11.5 million:

- 10% (\$1.1 million) allocated to administrative costs
- 90% (\$10.4 million) designated for school allocations.

Based on enrolled Oakland residents at a rate of \$850 per pupil, \$10.9 million is allocated to OUSD and charter schools, leaving a projected remaining balance of \$679,250.50.

2026-2027 Measure H Revenue Total (Projected)	\$11,590,271.04
10% of Measure H Revenue (Projected)	\$1,159,027.10
2026-2027 Allocation	
Administrative 10%	\$1,159,027.10
Total:	\$1,159,027.10
90% of Measure H Revenue (Projected)	\$10,431,243.94
2026-2027 School Allocations	
OUSD Schools:	\$7,681,393.44
Charter Schools:	\$2,070,600.00
Total:	\$9,751,993.44
Total Measure H Funds Allocated	\$10,911,020.54
Remaining Balance:	\$679,250.50

Access to Measures N and H Contingency Funds



Use of Measure N Contingency Funds Over Time

MEASURE N CONTINGENCY / RESERVE FUND CONTRIBUTIONS TO ANNUAL ALLOCATIONS	
Fiscal Year	Amount withdrawn from the Reserve Fund
2017-2018*	-\$397,390.16
2018-2019*	-\$291,315.11
2019-2020*	-\$37,010.81
2020-2021*	-\$48,339.31
2021-2022*	-\$480,541.12
2022-2023*	-\$602,968.30
2023-2024**	-\$4,577,708.01
2024-2025***	-\$219,694.73
2024-2025****	-\$808,838.27
TOTAL	-\$7,463,805.82

*The amount withdrawn was necessary to maintain the \$850 per-pupil funding rate.

**The amount withdrawn was necessary to maintain the \$850 per-pupil funding rate and to meet the required 50% split allocation for FY 2023–24 under Measure H.

***The amount withdrawn reflects the recovery of unintentional Charter School overpayments from FY 2017–18. ARISE High School (9121) received an overpayment of \$217,524.52, and Envision High School (9125) received an overpayment of \$2,170.21, both issued through reimbursements.

****The amount withdrawn addresses overpayments made from Measure N in FY 2023–24 that resulted in a negative balance. These negative balances were associated with Charter School allocations and the Administrative 10% budget. The shortfall was covered by the Measure N Contingency Reserve Fund and offset by a corresponding deposit to the Measure H Contingency Reserve Fund. This adjustment reduced Measure H carryover allocations for affected sites in FY 2024–25 and resulted in a deposit to the Measure H Contingency Reserve Fund.

Over time, a total of \$7.4 million has been drawn from the **Measure N Contingency Fund** to:

- Sustain the \$850 per-pupil funding rate
- Address payment discrepancies related to charter school reimbursements and allocations to the Administrative 10%.



Use of Measure H Contingency Funds Over Time

A total of \$113K has been drawn from the **Measure H Contingency Fund** to provide a site-based one-time allocation to OUSD's Young Adult Program.

MEASURE H CONTINGENCY / RESERVE FUND CONTRIBUTIONS TO ANNUAL ALLOCATIONS	
Fiscal Year	Amount withdrawn from the Reserve Fund
2024-2025*	-\$113,050.00
TOTAL	-\$113,050.00

**Reflects a Commission-approved one-time allocation to the Young Adult Program (Site 308).*



Current Status of Measures N and H Contingency Funds

	Measure N Contingency (Reserve) Fund <i>Balance as of November 5, 2025</i>	Measure H Contingency (Reserve) Fund <i>Balance as of June 30, 2025</i>
	\$1,471,292.46	\$6,174,745.20
Contribution to District Reserve Fund	\$1,462,868.46	\$5,537,131.54
Remaining Balance	\$8,424 <i>Remaining for 2024-2025 Measure N Audit costs</i>	\$637,613.66 <i>Unallocated</i>

*From December 16, 2025 Measures N and H Commission Meeting (File ID #25-2920).



Impact of a Reduced Contingency Fund

Measure H Contingency Fund – Key Considerations

- **Current Status:** Positive balance; 2026-27 allocations within expected revenue.
- **Future Use:** May be needed for unexpected costs, maintaining per-student funding, or meeting Measure H requirements.

Risks if Fund is Low:

- **90% Funding Mandate at Risk:** Shortfall in revenue (e.g., more exemptions) could prevent \$850 per-student allocation.
- **Per-Student Funding Could Drop:** Higher enrollment or revenue shortfalls may require reducing allocations.

Discussion