



# Facilities Capital Funds

Leveraging All Funds to  
Support Thriving Schools

OUSD Facilities Planning & Management

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**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*



# OUSD Vision and Mission



## VISION

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.



## MISSION

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



## Intended Outcomes

- 1. Build Understanding of Supplemental Capital Funding Sources**
  - a. Review the purpose, restrictions, and allowable uses of Funds 25, 35, and 40.
- 2. Strengthen Confidence in Capital Fund Stewardship**
  - a. Highlight oversight practices, compliance requirements, and lessons learned from prior findings.
- 3. Increase Transparency Around Current Investments**
  - a. Review how supplemental capital funds are being allocated to support facility priorities across the District.
- 4. Demonstrate OUSD's Strategy for Leveraging Outside Resources**
  - a. Highlight how grants, reimbursements, incentives, and partnerships maximize facility investments for students.



# Progress Since the Grand Jury Report



## Grand Jury Report (2018-19)

"OUSD has relied on bond funds, reserves, self-insurance funds, and developer fees to compensate for poor budgeting practices."

— Alameda County Civil Grand Jury, *OUSD: Broken Culture, Broken Finances* (2018-19)

### Strengthened Oversight

- Expanded Board, Facilities Committee, and CBOC oversight.
- Increased transparency through regular capital program reporting.
- Continued independent audits of bond and capital expenditures.

### Improved Financial Stewardship

- Clarified funding source restrictions and allowable uses.
- Strengthened review of restricted fund expenditures.
- Increased coordination among Facilities, GC and Legal.

### Strategic Capital Planning

- Implemented long-range facilities planning.
- Expanded use of grants, reimbursements, and external funding.
- Aligned investments with Board priorities and facility needs.

*The most effective way to protect capital resources is to ensure that every dollar is tied to a documented allowable use, a Board-approved need, and a transparent reporting process.*



# Overview of Supplemental Capital Funds

Fund	Primary Revenue Source	Allowable Uses	Key Restrictions
Fund 25 – Developer Fees	School impact fees paid by developers under Government Code 66000 et seq.	New construction, reconstruction, site acquisition, modernization tied to <b>student growth, portable replacement, infrastructure supporting enrollment growth</b>	Cannot be used for general maintenance, deferred maintenance, routine operations, or projects unrelated to housing growth
Fund 35 – School Facility Program Reimbursements (OPSC)	State reimbursements from the California School Facility Program	Reinvestment into eligible capital projects, matching funds, modernization, new construction, project costs associated with approved state-funded projects	Must maintain documentation supporting eligible expenditures and reimbursement claims
Fund 40 – Special Reserve for Capital Outlay	Transfers, reserves, <b>one-time revenues</b> , asset proceeds, other local sources	Broad capital investments, facility improvements, major equipment, project contingencies, strategic capital <b>reserves</b>	Cannot be used for ongoing operational expenses if designated for capital purposes



# Fund 25-Developer Fees

Fund Balance as of 5-26-2026						Balance	\$ 23,994,217
Project Name	Project #	Original Approved Budget - January 2021	Spending Plan as of May 2026	Changes	Total Budget	Cumulative Expenditure as of 5/26/2026	Committed Balance 5/26/2026
Fremont HS Replacement	13158	\$ 12,400,000			\$ 12,400,000	\$ 12,329,687	\$ 70,313
Glenview ES Renovation	13134	\$ 10,000,000		\$ (3,705)	\$ 9,996,295	\$ 9,996,295	\$ -
Madison Expansion	13124	\$ 16,700,000		\$ (4,771)	\$ 16,695,229	\$ 16,695,229	\$ -
CCPA @ Havenscourt Site Expansion	21113		\$ 13,000,000	\$ 13,000,000	\$ 13,000,000	\$ 142,863	\$ 12,857,137
Melrose Leadership Expansion	22126		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000		\$ 3,000,000
Facilities Operations Expense	NA			\$ 15,500	\$ 15,500	\$ 15,500	\$ -
Garfield Grade Level Expansion	22102		\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 5,000,000
Garfield Site Expansion	22102		\$ 750,000	\$ 750,000	\$ 750,000		\$ 750,000
TK Play Expansion 4-Year Old Playgrounds	New		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000		\$ 2,000,000
<b>Total</b>		<b>\$ 39,100,000</b>	<b>\$ 23,750,000</b>	<b>\$ 23,757,024</b>	<b>\$ 62,857,024</b>	<b>\$ 39,179,574</b>	<b>\$ 23,677,450</b>
						<b>Fund 25 Contingency</b>	<b>\$ 316,767</b>

## Potential Risks

- Must have a nexus between housing development and growth in student population or grades served
- If developers challenge the fees legally, the District may have to refund those

## Increasing Developer Fees

- Typically happens in the even years 2020, 2022, 2024, 2026, 2028
- Last updated in October 2025
- Requires a fee study
- Next slated in 2026 Fall



# Fund 35-School Facilities Fees Reimbursements

Fund Balance as of 5/26/2026							\$ 25,711,742
Project Name	Project No	Approved Budget - January 2021	Spending Plan as of May 2026	Budget Changes	Current Budget	Cumulative Expenditure as of 5/25/2026	Project Remaining Balance
Cole Administrative Center	19119	\$ 2,880,000	\$ 2,880,000		\$ 2,880,000	\$ 2,707,651	\$ 172,349
DSA Legacy	N/A	\$ 150,000		\$ 450,000	\$ 600,000	\$ 332,349	\$ 267,651
Mobile Modular Legacy	N/A	\$ 204,000			\$ 204,000		\$ 204,000
Castlemont HS & McClymonds HS Turf Field Replacement	25009	\$ 2,600,000	\$ 2,600,000		\$ 2,600,000		\$ 2,600,000
Facility Master Plan	24119	\$ 500,000	\$ 1,352,835	\$ 852,835	\$ 1,352,835	\$ 1,337,772	\$ 15,063
East Oakland Pride Site Improv.	22144			\$ 200,000	\$ 200,000	\$ 199,770	\$ 230
Fremont CTE Furniture	21100			\$ 1,500,000	\$ 1,500,000	\$ 657,974	\$ 842,026
Fremont HS Roof Project	N/A		\$ 4,500,000	\$ 4,500,000	\$ 4,500,000		\$ 4,500,000
Garfield Expansion	22102		\$ 9,800,000	\$ 9,800,000	\$ 9,800,000		\$ 9,800,000
UPA Portable Relocation	22151			\$ 1,605,000	\$ 1,605,000	\$ 1,601,439	\$ 3,561
Various Solar Audits	24110			\$ 150,000	\$ 150,000	\$ 143,050	\$ 6,950
Asset Mgmt. & Real Property	24156			\$ 100,000	\$ 100,000	\$ 87,951	\$ 12,049
Various Gym Improvements	24175			\$ 96,886	\$ 96,886	\$ 45,000	\$ 51,886
Energy Management Dashboard	N/A		\$ 250,000	\$ 250,000	\$ 250,000		\$ 250,000
Existing Fire Alarm Projects	N/A		\$ 4,100,000	\$ 4,100,000	\$ 4,100,000		\$ 4,100,000
Construction Management (8%)	N/A	\$ 396,000	\$ 2,000,000		\$ 2,396,000		\$ 2,396,000
<b>Total</b>		<b>\$ 10,140,000</b>	<b>\$ 27,482,835</b>	<b>\$ 23,210,378</b>	<b>\$ 35,350,378</b>	<b>\$ 10,128,613</b>	<b>\$ 25,221,765</b>
<b>Fund 35 Contingency</b>							<b>\$ 489,977</b>

## Requires Consistent Monitoring for Special Programs and Reimbursement from Proposition 2

- We have submitted three project applications totalling in \$24 Million dollars; four more are in progress.
- Monitor special programs for Lead Abatement, etc.



# Fund 40-School Facilities Fees Reimbursements

Fund Balance as of 5/28/2026						\$	2,150,208
Project Name or Comment	Resource	Resource Name	Project No	Current Budget	FY2025-2026 Expenditure	Project Remaining Balance	
Prescott Site Improvement	9940	Reserve for Capital Projects	26010	\$ 710,000	\$ -	\$ 710,000	
Prescott ES CCS	9940	Reserve for Capital Projects	25077	\$ 241,922	\$ 204,887	\$ 37,035	
Prescott Security and PA Upgrades	9940	Reserve for Capital Projects	25064	\$ 631,249	\$ 419,249	\$ 212,000	
Document Control Facilities	9940	Reserve for Capital Projects	22128	\$ 10,000	\$ 1,008	\$ 8,992	
Santa Fe Medical Unit	9940	Reserve for Capital Projects	21115	\$ 126,829	\$ 48,803	\$ 78,026	
CALSHAPE Ventilation	9028	CALSHAPE-State Grant	23140	\$ 3,305,670	\$ 3,301,110	\$ 4,560	
Staff Development / Conferences	9011	Donations	N/A	\$ 12,905	\$ 6,758	\$ 6,147	
City of Oakland-Grant Balance	9036	City of Oakland	N/A	\$ 138,420	\$ -	\$ 138,420	
McClymonds Youth Grant-Balance	9216	McClymonds Youth	N/A	\$ 12,325	\$ -	\$ 12,325	
East Bay Asian Youth Center-Balance	9251	East Bay Asian Youth Center	N/A	\$ 6,151	\$ -	\$ 6,151	
Prescott Planned Abatement DTSC	9940	Reserve for Capital Projects	26010			\$ 900,000	
<b>Total</b>				<b>\$ 5,195,471</b>	<b>\$ 3,981,815</b>	<b>\$ 2,113,656</b>	
<b>Fund 40 Contingency</b>						<b>\$</b>	<b>36,552</b>

## Board Directed Resources for Legally Required Services

This money was dedicated in Fund 40 to address the Medical Therapy Unit at Santa Fe Campus that has been reallocated to support the integration of the Medical Therapy Unit at Prescott Elementary with the balance being used to support site improvements for Prescott Elementary



# Other Funding Opportunities

Resource	Purpose	OUSD Examples	Benefit to the District
<b>State, County and City Funds to Support Facilities</b>	Support facility modernization, health and safety improvements, and expansion projects	OCI Grant (Washington Early Childhood Education Center), CalSHAPE Water Quality Program, ELOP,, KIT Funds, AMIM	Expands project capacity and reduces reliance on local funding sources
<b>E-Rate Reimbursements</b>	Offset eligible technology infrastructure costs through federal reimbursement	Network modernization, wireless access points, switches, fiber infrastructure, campus connectivity upgrades	Preserves local capital funds while supporting modern learning environments
<b>Utility Incentives, Rebates and Tax Credits</b>	Reduce the cost of sustainability and energy projects	Solar installations, battery storage projects, energy efficiency improvements	Lowers project costs and supports long-term operational savings
<b>Philanthropic Partnerships</b>	Enhance facilities and student experiences through external investment	Eat.Learn.Play, Playing for Keeps, Underarmour, etc, playground improvements, recreation spaces, student wellness investments	Accelerates projects that may not be fully funded through traditional capital sources
<b>Local Capital Matching Funds</b>	Combine local resources with external funding opportunities	Measure Y, Fund 25, Fund 40, and Fund 14 investments used to leverage grants and reimbursements	Maximizes the impact of every local capital dollar invested



# State Funding in 2026-27 Budget Trailer Bills



Subcommittee No. 1

May 28, 2026

Senate Budget and Fiscal Review—John Laird, Chair

## SUBCOMMITTEE NO. 1

## Agenda

Senator Sasha Renée Pérez, Chair  
Senator Bob Archuleta  
Senator Rosilicie Ochoa Bogh



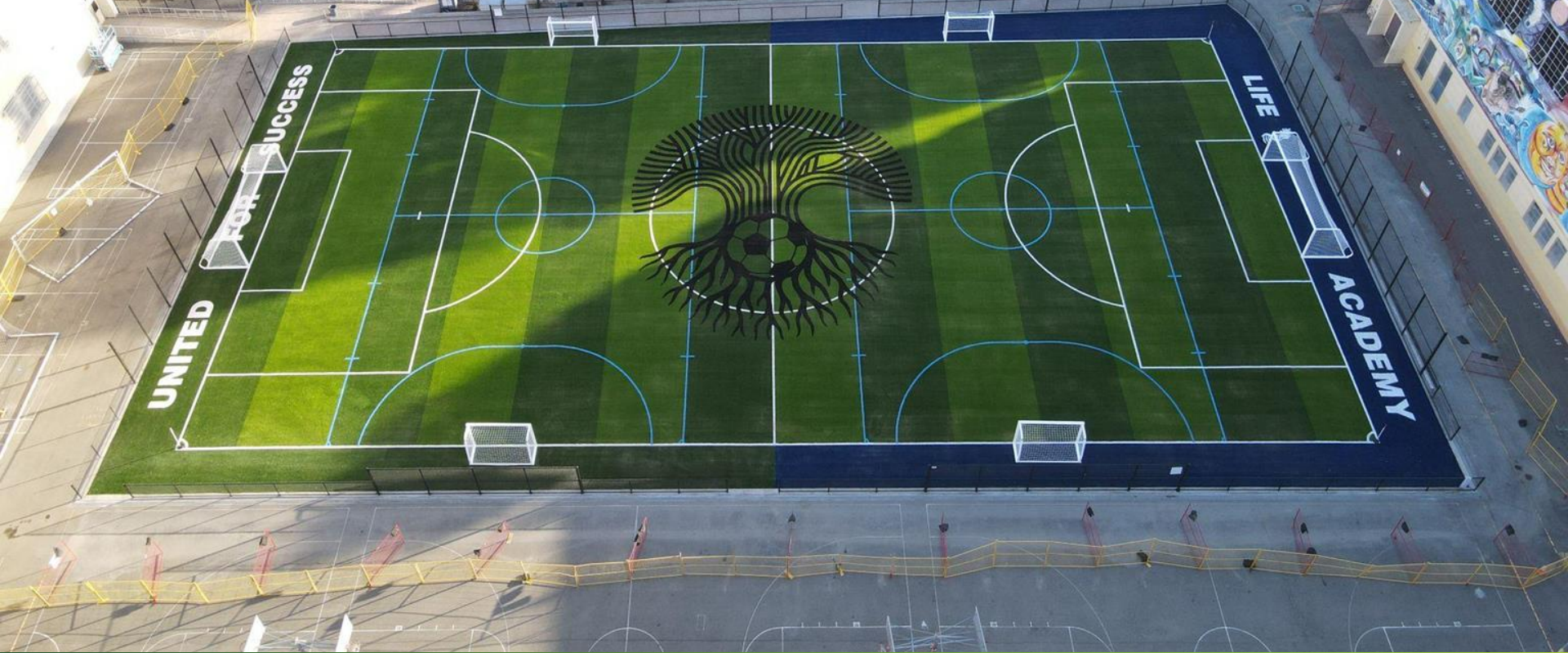
Thursday, May 28, 2026  
Upon Adjournment of Session  
1021 O Street, Room 2100

Consultant: Yong Salas  
PART A

6100	Department of Education	1
0985	California School Finance Authority	22
6255	California State Summer School for the Arts	22
6350	School Facility Aid Program	22
6360	Commission on Teacher Credentialing	23

Proposed trailer bill language identifies deferred maintenance as a funding priority. If adopted, future funding opportunities may help support deferred maintenance projects that are typically funded through Fund 14.

13	<p><b>Student Support and Professional Development Discretionary Block Grant</b></p> <p>6100-602-0001/6100-488, Sec. 81, Ch. 8, Stats. 2025 and and Uncodified</p> <p>(Governor's Budget and May Revise)</p>	The budget proposes one-time \$5 billion Proposition 98 General Fund for a discretionary block grant, to be allocated based on enrollment.	Approve \$6.5 billion one-time Proposition 98 General Fund, to be allocated on an enrollment basis, and adopt placeholder trailer bill language including deferred maintenance as a priority.	BBL/TBL	Adopt staff recommendations, 3-0
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# THANK YOU

For More Information Contact  
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