
OAKLAND UNIFIED SCHOOL DISTRICT

***Annual and Five-Year Developer Fee
Report for the 2024/2025 Fiscal Year***

December 24, 2025

INTRODUCTION

In compliance with the reporting requirements of Sections 66001(d)(1) and 66006(b) of the Government Code, Oakland Unified School District hereby presents the following information for the 2024/2025 fiscal year.

Sections 66001(d)(1) and 66006(b) requires that a local agency that imposes and collects fees in connection with the approval of a development project should within 180 days after the last day of each fiscal year, make available to the public information on the fees for the fiscal year. For the fifth year following the first deposit into the developer fee fund, and every five years thereafter, the local agency shall furnish a report with respect to that portion on the fund remaining unexpended, whether committed or uncommitted.

The school district is required to provide under the Government code the following information on reportable fees for the prior fiscal year.

- a) Amounts collected
- b) Amount of Interest
- c) Amounts spent on projects to accommodate additional enrollment from new residential and commercial/industrial development.

I. ANNUAL ACCOUNTING FOR THE FISCAL YEAR ENDED JUNE 30, 2025

A. Description of the Type of Fees

The developer fees represent school impact fees, known as Level 1 fees, collected on behalf of the District by the City of Oakland, Planning & Building Department – Bureau of Building for construction development activity.

B. The Amount of Fees

Following the adoption of the District Board Resolution No. 2021-0253 on August 11, 2021, the level 1 fee imposed on new residential and commercial development projects was increased as follows:

- a. \$4.08 per square foot of assessable space for new residential construction, including new residential projects, manufactured homes and mobile homes as authorized under Education Code Section 17625, and including residential construction or reconstruction other than new construction where such construction or reconstruction results in an increase of assessable

space, as defined in Government Code Section 65995, in excess of five hundred (500) square feet.

- b. \$0.66 per square foot of assessable space, for new residential construction used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision (k) of Section 1596.2 of the Health and Safety Code or a multi-level facility as described in paragraph 9 of subdivision (d) of Government Code Section 15432, or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments Act of 1988.

C. Financial Summary

Beginning Fund Balance as of July 1, 2024.	\$ 21,768,241
Developer Fees	\$ 1,678,593
Interest Earned	\$ 804,169
Expenditures	(\$ 1,085,573)
Adjustments	
Ending Fund Balance as of June 30, 2025.	<u>\$ 23,165,430</u>

D. Public Improvements on which fees were expended:

Public Improvement Project	Developer Fees Expenses	Other Funds Expenses	Total Fiscal Year Expenses	Percentage Funded with Developer Fees
Various Fire & Intrusion Alarm	\$ 685,573	\$ 1,523,720	\$ 2,209,293	31 %
Madison High School Grade Expansion	\$ 400,000	\$ 300,000	\$ 700,000	57 %

E. Approximate Date by Which Incomplete Projects Will Commence

At the close of fiscal year 2024/2025, the district has determined that it will have sufficient funds to supplement the financing of the following projects in fiscal year 2025/2026.

Project	Estimated Commencement Date
Various Fire & Intrusion Alarm	Ongoing
Madison High School Grade Expansion	Ongoing

E. Description of Inter-fund Transfers or Loans made from the Account.

There were no loans made during this period.

F. Refunds

Pursuant to subdivision (e) of Section 66001, there were no refunds issued during this period.

II. FIFTH YEAR ACCOUNTING FOR THE FISCAL YEAR ENDED - JUNE 30, 2025.

Government Code 66001 requires that for the fifth fiscal year and following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted.

A. Purpose for fee

The fees were collected to provide adequate school facilities for the students generated because of residential and commercial/industrial development in the district. The fees are to be used to finance the construction and reconstruction of school facilities, or to purchase or lease interim school facilities pending the construction of permanent facilities or to purchase or lease land for school facilities.

B. Relationship between the Fee and the Purpose for which it is Charged

There is a reasonable relationship between the projects upon which the fees are charged and the need for the construction or reconstruction of school facilities. Future residential development will cause new families to move into the District and consequently will increase the student population in the District and consequently the District’s need to house them. Commercial/industrial development will also attract additional workers to the District. Because some of those workers will have school-age children, commercial development will generate additional students in the District. As explained in the 2021 School Facility Fee Justification Report, adequate school facilities do not exist for these students. In order to provide facilities for students from future developments, the District plans to direct sustainable and efficient use of resources in support of full service community schools, facility modernizations and seismic safety upgrades throughout the District.

C. Sources and Amounts of Funding Anticipated to Complete Financing of Incomplete Improvements

Project	Reportable Fees	Bond Funds
Glenview Elementary School Replacement	0	\$ 128,577
Fremont High School Replacement	\$ 70,313	\$ 4,143,383
Fire and Intrusion Alarm Projects	\$ 4,089,490	\$ 112,271

D. Approximate Dates on Which the Funding Referred to in Section II(C) is Expected to be Available

Project	Reportable Fees	Bond Funds
Glenview Elementary School Replacement	Funds Available	Funds Available
Fremont High School Replacement	Funds Available	Funds Available
Fire and Intrusion Alarm Projects	Funds Available	Funds Available

OAKLAND UNIFIED SCHOOL DISTRICT CAPITAL IMPROVEMENT PROGRAM
FUND 25 - DEVELOPER FEES & RE-DEVELOPMENT FEES. 6/30/2025

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/2025
Beginning Fund Balance	\$ 5,464,801	\$ 10,740,713	\$ 17,486,329	\$ 20,233,439	\$ 21,768,241
Total Revenue	\$ 5,919,350	\$ 6,743,263	\$ 3,546,695	\$ 3,277,411	\$ 2,482,762
Total Expense	\$ (643,439)	\$ (76,526)	\$ (320,644)	\$ (1,742,609)	\$ (1,085,573)
Adjustments	\$ -	\$ 78,879	\$ (478,942)	\$ -	\$ -
Ending Fund Balance	\$ 10,740,713	\$ 17,486,329	\$ 20,233,439	\$ 21,768,241	\$ 23,165,430

Project	Project Number	FY 2020/2021 Expenditure	FY 2021/2022 Expenditure	FY 2022/2023 Expenditure	FY 2023/2024 Expenditure	FY 2024/2025 Expenditure	Total
Bella Vista CDC Fire & Intrusion Alarm	21104	\$ 2,475	\$ 16,335		\$ 50,066	\$ 3,910	\$ 82,785
Community School for Creative Education Fire Alarm	21101				\$ 43,648	\$ 10,310	\$ 53,958
Community School for Creative Education Intrusion Alarm	23131				\$ 20,200	\$ 31,076	\$ 51,276
East Oakland Pride Fire Alarm	15110			\$ 1,444	\$ 165,355	\$ 103,907	\$ 269,262
City of Oakland - Developer Fee Refund	N/A				\$ 794,365		\$ 795,810
Fire & Intrusion Alarm Meeting	19129					\$ 13,838	\$ 13,838
Facilities & shops @955 High St. Fire & intrusion alarm	21106				\$ 98,601	\$ 53,897	\$ 152,498
Facilities & shops @955 High St. Sprinkler	21108					\$ 15,889	\$ 15,889
Freemont HS Replacement	13158		\$ 14,351	\$ 40,180			\$ 54,531
Hintii Kuu CDC Fire & Intrusion Alarm	21105				\$ 1,124	\$ 432,733	\$ 433,857
Madison Expansion	13124	\$ 639,074		\$ 750	\$ 540,700	\$ 400,000	\$ 1,580,524
MLK Fire & Intrusion Alarm	15111				\$ 18,550	\$ 15,447	\$ 33,997
Oakland Int'l Intrusion Alarm	21103		\$ 14,098	\$ 140,792		\$ 4,567	\$ 159,457
Westlake MS Intrusion Alarm	21102	\$ 1,890	\$ 31,116	\$ 137,478			\$ 170,484
Facilities Operation Expense	N/A		\$ 625				\$ 625
Total		\$ 643,439	\$ 76,526	\$ 320,644	\$ 1,742,609	\$ 1,085,573	\$ 3,868,790