



April 2, 2024

Dear Board of Education Designate:

The Oakland Schools Board of Education and I invite you to review the enclosed proposed Oakland Schools budget for FY 2024-25. Per the Michigan School Code, Section 380.624(2), the proposed FY 2024-25 **General Fund budget** is to be submitted to its constituent district Board of Education for review. For transparency purposes, Oakland Schools has included the budgets for all of our funds in the enclosed document; however, it is only the General Fund budget upon which constituent districts vote. More details regarding the timing of the Designates meeting and your board resolution appear near the end of this transmittal letter.

As you know, Oakland Schools is primarily funded by property tax dollars, and we are projecting a growth factor in Oakland Schools' property tax revenues of 5.8%. Tax revenue projections are conservative compared to Oakland County taxable value increase projections as actual taxable value figures are not available during the preparation of this budget.

Some of the major features of this new budget being proposed are:

Social-Emotional Wellbeing and Mental Health Support

Oakland Schools has always provided resources in the areas of social-emotional wellbeing and mental health support. The pandemic increased the need for these services substantially. To meet these needs, we have shifted resources toward mental health support by adding two mental health consultants in recent years. We have used these positions to support districts in strengthening tier 1 support for well-being (Youth Mental Health First Aid, Positive Behavioral Intervention Supports, Social Emotional Learning, etc.), boosting work around school safety including physical and psychological safety (PREPaRE), and developing a model for school-based mental health systems. Additionally, these positions have supported the expansion of state categorical funding for mental health, 31n, which broadens tier 2 and 3 supports with qualified, licensed school-based mental health supports in districts and 31P, which brings 3-tiered social emotional learning curriculum to our districts.

Oakland Schools Technical Campus Renovations

Oakland Schools is undergoing significant projects to strengthen safety, renovate and refresh our four technical campuses. A high-level summary of the projects follows:

- Phase I – work has begun on an upgrade to the secured entrances for all four Oakland Schools Technical Campus (OSTC) buildings. The renovation will improve safety/security infrastructure and enhance the student and guest experience. Included in the secured entrance plan is a Welcome Center for visitors waiting to be screened for entry into the building. The Welcome Center will highlight OSTC academic programs, events and awards. The secured entrance/welcome center projects are scheduled to be completed in Fall 2024.
- Phase II – a second phase of OSTC renovations is currently in the planning phase. The project is called OSTC Corridor Refresh. Oakland Schools has partnered with an architectural firm to update corridor lighting, flooring, wayfinding, and program identification for all four campuses. The project also includes upgrades to student collaboration spaces in common areas of the

building. The OSTC Corridor Refresh project, if approved by the Board of Education, would be completed during Summer 2025.

Business Office Residency Program

Oakland Schools Administration has developed, with input from local district stakeholders, a Business Office Residency Program which will begin in June 2024. The program is in response to the significant turnover and retirement of local district business office staff without an adequate pipeline to fill the vacancies. This is a two-year program in which a cohort of three to four individuals will receive training, leadership development, a Michigan School Business Officials certification, and internships with local districts. The intended outcome is that these individuals will be prepared to take leadership roles within our local district business offices upon completion.

HR Residency Program

Similarly, our Human Resources department is creating a Human Resources Residency Program which will begin in 2024-25. As part of the program, a cohort of individuals will be taken through training and relevant work experience to best equip them for the human resources functions in a public school setting. The intent of the program is to prepare individuals to step into a district human resources leadership role after the completion of the program. We are working with district human resources leadership to vet a program that encompasses a variety of perspectives as well as industry professionals to speak to/provide necessary training.

Both the Business Office Residency and HR Residency Programs will be fully funded by the General Education Fund.

Shared Services

Oakland Schools provides various services to Oakland County districts that go above and beyond our normal service model. These services include technology, business office, instruction, and truancy services provided on a cost-recovery basis. Technology services are currently being provided to fifteen constituent districts and business office services are currently being provided on a limited basis to four districts through an intergovernmental agreement (IGA) with Oakland Schools.

Literacy Essentials Oakland (LEO) 2.1

The Literacy Essentials Oakland (LEO) project, which was initially kicked off in 2019-20, is a research-based literacy initiative tailored to meet the needs of local districts, build capacity and is focused on job-embedded professional learning. During the 2023-24 school year, the Oakland Schools LEO 2.1 Team continued working with our county-wide coaching network and district Literacy Leadership Teams as we build capacity for early literacy success. This work will continue in 2024-25 as we support the use of student outcome data and implementation data to inform practice and support improved coherence and operation of literacy vision in our districts. Oakland Schools is providing up to \$5 million for Literacy Essentials Oakland.

Numeracy Initiative

The Numeracy initiative has been developed in response to declining performance from 3rd-6th grade on the Mathematics M-STEP. This project is designed to increase an organization's capacity to support effective mathematics practices leading to increased student outcomes in mathematics around three areas for continuous improvement:

- Increased district system coherence in addressing mathematics achievement,
- Increased confidence and efficacy of instructional leaders (both administrative and non-administrative), and
- Enhanced, equitable instructional practices grounded in research (focus grades 4-6 with emphasis on 6th grade).

Nanotechnology, Artificial Intelligence and Synthetic Biology (NAIS) Lab

Our Nanotechnology, Artificial Intelligence, and Synthetic Biology lab will serve our local districts and public school academies as a resource they can visit during the school year. Within this lab, to be located at the Southeast Technical Campus, students and educators will explore cutting-edge technologies firsthand. Nanotechnology involves manipulating materials at the molecular level to create new substances and devices with unique properties. Artificial Intelligence encompasses developing intelligent systems capable of tasks typically requiring human intelligence, such as problem-solving and decision-making. Synthetic Biology integrates principles from biology and engineering to design and construct novel biological components and systems. Through visits to the lab, students will gain exposure to these exciting scientific fields, preparing them for future opportunities and technological advancements. In the 2024-25 budget, 2.0 FTE for Nanotechnology Consultants has been added for this new service's design, development, and deployment. Districts will be able to fully access this service during the 2026-27 school year.

Robotics Competition Labs and Fields

Our Robotics Competition Lab and Field is another exciting new resource that our local districts and public school academies will be able to visit during the school year. This dynamic and inclusive competition field will foster innovation, collaboration, and STEM education. By investing in state-of-the-art equipment, venue facilities, and logistical support, we envision an electrifying competition experience that inspires and empowers the next generation of roboticists. The 2024-25 budget contains 2.0 FTE's for this new service's design, development, and deployment. Districts will be able to fully access this service during the 2026-2027 school year.

Subsidies

Oakland Schools provides over \$1.3 million in subsidies for software and other instructional tools in the areas of Career and Technical Education and curriculum and assessment. The subsidies provided in the 2024-25 budget are detailed within this document and are exclusive of pass-through grant funds, other district allocations and the cost of dedicated staff who support student and finance/HR software and applications.

Personnel Costs

Step increases for those employees who are eligible are included in the 2024-25 budget along with a 2.0% salary increase for all staff. All union salary changes, including step adjustments, are subject to collective bargaining.

PA-18 Special Education Funding

Oakland Schools receives property tax revenue for support of Special Education programs. The base distribution of PA-18 funding to local school districts is budgeted to increase approximately \$14.2 million or 8.9%. Additionally, \$2.5 million is budgeted for other LEA distributions for group home expenditures, reimbursements to districts for educating incarcerated youth, special education program startup and extraordinary expenditures and capital. In FY 2023-24, Oakland Schools distributed additional PA-18 funds totaling \$3.8 million above the base distribution.

Planning for the Future

Oakland Schools is dedicated to sound financial planning and preparing for the economic uncertainties in the future. In that regard, we utilize a five-year forecast that is updated with each budget amendment and incorporates projections from Oakland County Equalization for taxable values. We also maintain a five-year capital plan that is updated annually to prepare for necessary improvements and upgrades to facilities and equipment.

Please be assured that we will continue to work hard to ensure that the budget reflects our continued commitment to increasing student achievement, using economies of scale to decrease operating costs for local districts, customizing and regionalizing programs and services to meet the diverse needs of our constituent school districts, and assisting schools and districts in meeting state and federal mandates.

Per the Michigan School Code, Section 380.624(2), the proposed FY 2024-25 **General Fund budget** is to be submitted to its constituent districts' Boards of Education for review by May 1. Not later than June 1, the board of each constituent district shall adopt a resolution of support or non-support of the **General Fund budget**. A presentation of the budget to our 28 local school district business managers is scheduled to occur at their meeting of the Oakland County School Business Officials on April 12, 2024. The Oakland Schools Board of Education will then hold a Designates Meeting on May 1 at 6:00 PM, providing local board designates and district administration an opportunity to review the General Fund budget prior to submitting their board's resolution to Oakland Schools on or before June 1, 2024. Please note that while Oakland Schools provides all our fund budgets to our constituent districts for review, LEA Designates are only voting on the General Fund budget.

The Oakland Schools Board of Education will hold a Truth in Budgeting hearing on June 3, and will consider the FY 2024-25 proposed budget documents for approval during its regular meeting that night. Should you have any questions regarding the budget, please contact my office at 248.209.2424. All questions will receive prompt replies.

Sincerely,

A handwritten signature in cursive script that reads "Wanda Cook-Robinson".

Dr. Wanda Cook-Robinson
Superintendent of Oakland Schools

cc: District Superintendent
District Business Manager



Enterprise-Wide Executive Summary & Budget Assumptions Original Budget

April 2024
Fiscal Year 2024-25

Oakland Schools Enterprise-Wide Overview

Oakland Schools is one of 56 Intermediate Schools Districts (ISDs) established in Michigan in 1962. ISDs are regional service agencies that provide support services to constituent district school personnel that are best delivered regionally, as measured by cost, size and quality advantages. Oakland Schools is an autonomous, tax-supported public school district governed by Michigan General School Law.

Our mission

Oakland Schools: Learning today. Transforming tomorrow.

Our beliefs

We believe:

- It's about service.
- Students form the lens through which our best educational decisions are made.
- All students can and will learn.
- Collaboration builds understanding.
- Education is a shared responsibility.
- Our success depends upon our employees.
- Change is opportunity.
- Lifelong learning is a key to lifelong success.
- Effective relationships are powerful.
- Differences expand our thinking.
- Visionary leadership creates a dynamic environment.
- We must develop leaders for tomorrow.
- Ethical behavior is everyone's responsibility.

Our Direction

Service, expertise, and excellence form the foundation of Oakland Schools. We prepare students to be meaningful contributors in a diverse society. Continuous learning drives our efforts to support local districts and the community while fostering a global perspective. Organizational strength and effectiveness come from inclusion, advocacy, innovation, and leadership. We share responsibility for leading the Oakland County educational community.

We believe our first responsibility is to the educators of Oakland County, their students and families. We believe that all students can learn, and will, given the right resources and time. Our services, products, tools, and knowledge are focused to support high levels of student achievement, maximize resources and meet compliance obligations. Through visionary leadership and inclusive relationships, we develop regional capacity for the continuous improvement of student learning.

We believe every employee can be highly productive. We support ongoing learning by providing necessary tools and resources. We hold one another to a high standard of professionalism, respect, integrity, and fairness. Together, we embrace a culture that promotes ideas and innovation as it encourages creativity and fun. We deliver high quality service as we advocate for every child.

We collaborate with the Oakland County community and develop strong partnerships with all levels of government, business, social agencies, and education to enhance the quality of life in this region. These collaborations strengthen teaching and learning and increase opportunities for Oakland County students as they graduate to a global economy. For all those with whom we work and whom we serve, we pledge to partner in practices that honor collaboration, responsible stewardship of public resources, transparent business practices and ethical behavior.

What we do

Oakland Schools provides regional services to school personnel that contribute to:

- Increasing student achievement
- Serving the diverse needs of schools
- Decreasing costs and increasing efficiencies.

How we are funded

Our proposed total funding for fiscal year 2024-25 is \$470.0 million:

- Property taxes - \$249.5 million
- Other local revenue and investment revenue - \$44.5 million
- State source revenue - \$23.2 million
- Other financing sources & indirect revenue - \$20.7 million
- Estimated grant award funding - \$132.1 million

Note: Funding as presented is net of eligible inter-company eliminated Risk Related Activity Fund revenues.

How we use our resources

Our proposed total expenditures for fiscal year 2024-25 are \$480.9 million:

- Salary, wage, and benefits - \$86.2 million
- Purchased Services, Supplies, Dues/Fees - \$23.0 million
- Electric & natural gas utilities - \$1.3 million
- Capital outlay - \$21.0 million
- Transfers to LEAs and other funds - \$213.9 million
- Grant related expenditures - \$132.1 million
- Payment on existing debt - \$3.4 million

Note: Expenditures as presented are net of eligible inter-company eliminated Risk Related Activity Fund expenses.

What's New or of Special Significance in the 2024-25 Oakland Schools Budget?

Revenues

Property tax revenue is budgeted to increase by 5.8%, or \$13.7 million. Taxable values have been increasing incrementally over the last eleven years and have finally reached pre-recession levels. While taxable values in Oakland County are expected to increase more than 6.0%, the District is using a conservative estimate in the 2024-25 budget until actual taxable values are made available. Tax abatements have leveled off significantly after peaking in fiscal years 2012 and 2013, however the full economic impact of the COVID-19 pandemic has yet to be determined and the environment is ripe for an increase in tax tribunal challenges. The District holds reserves for anticipated losses due to these abatements.

Oakland Schools Technical Campus Renovations

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- Phase II – a second phase of OSTC renovations is currently in the planning phase. The project is called OSTC Corridor Refresh. Oakland Schools has partnered with an architectural firm to update corridor lighting, flooring, wayfinding, and program identification for all four campuses. The project also includes upgrades to student collaboration spaces in common areas of the building. The OSTC Corridor Refresh project, if approved by the Board of Education, would be completed during Summer 2025.

Social-Emotional Wellbeing and Mental Health Support

Oakland Schools has always provided resources in the areas of social-emotional wellbeing and mental health support. The pandemic increased the need for these services substantially. To meet these needs, we have shifted resources toward mental health support by adding two mental health consultants in 2021-22. We have used these positions to support districts in strengthening tier 1 support for well-being (Youth Mental Health First Aid, Positive Behavioral Intervention Supports, Social Emotional Learning, etc.), boosting work around school safety including physical and psychological safety (PREPaRE), and developing a model for school-based mental health systems. Additionally, these positions have supported the expansion of state categorical funding for mental health, 31n, which broadens tier 2 and 3 supports with qualified, licensed school-based mental health supports in districts and 31P, which brings 3-tiered social emotional learning curriculum to our districts.

Oakland Schools continues to provide consultation to the Oxford School District administrative and crisis response teams. In addition to Oxford, our mental health team has offered and provided many of the same supports to other districts that have experienced a traumatic event over the course of the 2023-24 school year. These districts include but are not limited to: Oak Park, Holly, Clawson, and all districts for large-scale events. Resources are included in our annual budgets to provide support as they arise.

Oakland Schools partnered with the National Association of School Psychologists to provide PREPaRE (Prevent Reaffirm Evaluate Provide and Respond Examine) training to our constituent districts. In addition, seven of our staff members are now certified PREPaRE trainers. The team of PREPaRE trainers review and improve comprehensive school safety planning with our districts and prepare staff for the skills of intervention and recovery and are training at the district and county level in Workshops 1& 2. All individuals who received PREPaRE training gained a better understanding of the organization and function of a comprehensive safety and crisis team (Workshop 1) and/or the knowledge and skills necessary to meet the mental health needs of students and staff in the aftermath of a crisis (Workshop 2).

Oakland Schools has also partnered with Michigan State Police, Oakland Community Health Network, and national threat assessment experts to provide professional learning on the Behavior and Threat Assessment Management (BTAM) model. Oakland Schools now has two BTAM in-house trainers to further build the capacity of our local districts through county-level training, and to continue fostering the relationship with our community partners.

Our mental health team is responsible for the oversight and provision of intensive mental health and complex behavior support through the provision of our Aspire program, a mental health collaborative partnership with New Oakland Family Services; psychiatric solution-focused meetings, collaborating with a licensed psychiatrist; and student problem-solving services, a multidisciplinary team approach to building district capacity to address complex cases.

Production, Printing & Graphics

Production, Printing & Graphics (PP&G) was established in 2007/2008 to support the printing needs of Oakland Schools, local districts, and non-profit and municipal organizations. The program has consistently delivered high-quality print materials, encompassing brochures, bulletins, business cards, calendars, newsletters, posters, 3D printing, and various other items, at rates below market standards since

its inception. Despite facing escalating costs and subsequent deficits within the program fund, we have maintained steady pricing. However, with the gradual depletion of the fund balance, adjustments to pricing have become imperative to sustain operations. Over the forthcoming years, we will implement incremental price adjustments while subsidizing a portion of the costs, with the ultimate goal of restoring the program to self-sustainability.

Special Collaborative Projects

Business Office Residency Program

Oakland Schools Administration has developed, with input from local district stakeholders, a Business Office Residency Program which will begin in June 2024. The program is in response to the significant turnover and retirement of local district business office staff without an adequate pipeline to fill the vacancies. This is a two-year program in which a cohort of three to four individuals will receive training, leadership development, a Michigan School Business Officials certification, and internships with local districts. The intended outcome is that these individuals will be prepared to take leadership roles within our local district business offices upon completion.

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We are working with district human resource leadership to vet a program that encompasses a variety of perspective as well as industry professionals to speak to/provide necessary training.

In addition to the training and on the job experiences, residents will leave this program having established a working relationship with Oakland Schools as well as the 28 general power school districts in Oakland County.

Both the Business Office Residency and HR Residency Programs will be fully funded by the General Education Fund.

Literacy Essentials Oakland (LEO 2.1)

The Literacy Essentials Oakland (LEO 2.1) Project is centered on ensuring early literacy success for children in Oakland County. This multi-year project was launched during the 2019-20 school year, and was developed with the following criteria in mind:

- Deeply rooted in research
- Builds capacity in districts
- Tailored to needs of districts
- Focus on job-embedded professional learning

During the 2023-24 school year, the Oakland Schools LEO 2.1 Team continued working with our county-wide coaching network and district Literacy Leadership Teams as we build capacity for early literacy success. This work will continue in 2024-25 as we support the use of student outcome data and implementation data to inform practice and support improved coherence and operation of literacy vision in our districts. Oakland Schools is providing up to \$5 million for Literacy Essentials Oakland.

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- Increased district system coherence in addressing mathematics achievement,
- Increased confidence and efficacy of instructional leaders (both administrative and non-administrative), and
- Enhanced, equitable instructional practices grounded in research (focus grades 4-6 with emphasis on 6th grade).

HR/Finance Consortium

The HR/Finance Consortium Fund was established in FY 2012-13 as a result of a collaborative effort between twenty-two (22) Oakland County school districts to select a countywide Enterprise Resource Planning system for HR and financial applications. The 22 school districts formed a consortium called the Michigan Partnership for Essential Education Resources (MiPEER) and selected SunGard Public Sector as the software vendor, which was purchased by PowerSchool in 2017. The consortium members have converted to the PowerSchool BusinessPlus software in phases between 2015-16 and 2021-22 and Oakland Schools MiPEER and Technology Services staff continue to support the collaborative on an ongoing basis. In 2021-22, one additional district joined the collaborative and implementation activities were completed in 2023-24.

MiServiceDesk

The Oakland Schools Services Desk manages MiServiceDesk, which supports integral statewide solutions. This support ensures that local districts and stakeholders across the state have tier 1 support, ensuring their accessibility. MiServiceDesk is a support arm of Michigan Collaboration Hub which is an initiative lead by ISDs. Current solutions supported include:

- MiStrategyBank
- MICIP (Michigan Integrated Continuous Improvement Process)
- MiRead
- EduPaths
- MiEarly Childhood Connect
- Michigan Data Hub

Nanotechnology, Artificial Intelligence and Synthetic Biology (NAIS) Lab

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Mobile STEM Classroom (STEMi)

Oakland Schools Administration and Student Services have deployed a mobile Science, Technology, Engineering & Math (STEM) classroom called "the STEMi." The STEMi is a leased vehicle which was fully equipped and operational in the spring of 2021. FY 2024-25 Capital Projects Fund budgets include estimated costs for capital needs and the Career Focused Education Fund budget includes estimated costs of operating the STEMi. The mobile classroom is utilized by Oakland Schools' constituent districts to supplement and extend their existing career readiness curriculum, instruction and assessments. The STEMi is fully booked at all 28 school districts and public school academies for the 2023-24 school year. The Board of Education will continue to receive quarterly Access and Impact updates from Student Services.

Focus on Cybersecurity

Oakland Schools has made substantial investments in cybersecurity including but not limited to the following:

- Identifying security weaknesses and strengthening security posture across all applications and devices supported and provided by Oakland Schools,
- Full implementation of multi-factor authentication on all critical systems to ensure application security,
- Full implementation of an automated security information event system to detect and thwart security threats and expanded the service to include local districts,
- Full implementation of an EDR (endpoint detection and response platform),
- Continuing to stop DDOS attacks,
- Conducting cybersecurity awareness and phishing simulation exercises, and
- Partnering with local districts and our field service district partners by
 - Encouraging local districts to take advantage of the internal and external penetration testing,
 - Encouraging local districts to take advantage of the SIEM solution offered by Oakland Schools,
 - Supporting our field service districts through the implementation of a phishing simulation and cybersecurity awareness training platform.

Financial Subsidies for Cooperative Services

Oakland Schools provides financial subsidies to support several cooperative agreements with constituent districts. The following financial subsidies are incorporated in the FY 2024-25 budget:

Department	Description	Budgeted Subsidy Amount
Students Services (Career Readiness)	Career cruising software (Xello)	\$ 346,000
Students Services (Career & Technical Education)	CDX Automotive software	\$ 15,000
Students Services (Career Readiness)	Industry connections platform (Nepris)	\$ 260,000
District & School Services	Illuminate DnA student assessment & data analysis tool	\$ 366,000
District & School Services	Discovery Education Streaming - digital video on demand and online teaching	\$ 138,100
District & School Services	Atlas Rubicon curriculum management system	\$ 142,500
District & School Services	STAMP (STAndards-based MEasurement of Proficiency) assessments	\$ 35,000
	TOTAL SUBSIDIES	\$ 1,302,600

Note: This reporting is required by Board Policy 3230. Subsidies do not include the cost of staff FTE providing direct district support.

In addition to the above financial subsidies, the District provides dedicated staff to support the MiStar student application and the PowerSchool application for the MiPEER consortium. Distributions are also made directly to districts for PA-18 special education funding, Career and Technical Education (CTE) transportation reimbursement and CTE regional programming funding. Details of those distributions can be found in those funds' specific budget sections of this document.

Employee Positions

- There is a net 10.4 FTE increase in positions contained in the 2024-25 budget, including the following:
 - 4.0 FTE – Human Resources Residency Program (see details under *Special Collaborative Projects*)
 - 4.0 FTE – Student Services, including 2.0 FTE for Nanotechnology Consultants and 2.0 FTE for Robotics Consultants (see details under *Special Collaborative Projects*)
 - 1.0 FTE – Student Services (Technical Campuses) for a Cosmetology Instructional Technician based on enrollment
 - 1.0 FTE – Special Populations for a new position in the Assistive Materials Center to meet the high demands for devices and materials requested by LEAs
 - 1.0 FTE – Technology Services for a MiPLACE Administrator to manage this virtual learning community
 - .7 FTE – District & School Services for the Fine Arts Consultant position previously held by a retiree, increasing it from a .3 FTE to a 1.0 FTE
 - (1.0) FTE – Shared Services, based on changes to intergovernmental agreements.

Personnel Costs

- Step increases for those employees who are eligible have been built into the 2024-25 budget; additionally, an across-the-board pay increase of 2.0% has been included in the proposed budget for all staff. All union salary changes are subject to collective bargaining. The current collective bargaining agreement expires June 30, 2024.
- Regarding the State-mandated retirement rate, there are 8 rates in effect, depending on the hire date of employees and their choices for eventual retirement benefits. The most common employee choice is for the Basic/MIP plan with Health Care Premium Subsidy. That rate is 31.34% through September 30, 2024, and is projected to be 31.36% beginning October 1, 2024. Oakland Schools analyzed its own employee retirement elections and has projected an

overall blended retirement rate of 31.19% for 2024-25, which includes employer contributions to Defined Contribution plans and the Personal Healthcare Fund.

- The “Hard Cap” for employee health care costs remains in effect for all labor groups. The hard cap dollar limits that employers may pay are subject to annual adjustment based on the medical consumer price index, over which the school district has no jurisdiction. Oakland Schools has projected growth in the medical consumer price index of 4.0%. If this projection proves to be accurate, the dollar limits that will be in effect will grow to:

	Plan year beginning after 1/1/24	Plan year beginning after 1/1/25*
Family	\$ 21,007.83	\$ 21,848.14
Individual plus one	\$ 16,109.06	\$ 16,753.42
Single	\$ 7,702.85	\$ 8,010.96

**projected, assuming growth in the Medical CPI of 4.0%*

Michigan Tax Tribunal Expense

Michigan Tax Tribunal (MTT) judgments regarding property tax assessments have leveled off in the last few years. Over the past eleven years, the District has paid back over \$13.0 million in property taxes due to MTT judgments, the majority occurring over a four-year period. The MTT reserve percentage for FY 2024-25 is budgeted at .25% of tax revenues, which equates to approximately \$623,700 in expense. The District continues to evaluate MTT reserves as indications are MTT cases are likely to rise in the coming years.

PA-18 Special Education Funding

Oakland Schools receives property tax revenue for support of Special Education programs. In the last two years, the County has enjoyed healthy taxable value growth which correlates to increases in the amount that can be provided to local districts via the PA-18 distribution. In FY 2024-25 there is growth projected in tax revenues of 5.8%. The base distribution of PA-18 funding to local school districts is budgeted to increase approximately \$14.2 million or 8.9% to \$173,556,600. Additional distributions may be made to local districts based on 2023-24 final audited financial results.

Collaborative Program & Service Initiatives

Oakland Schools continues to invest in current programming and new initiatives that support collaborative programs and services for our constituent districts. Cited below are several examples of current collaborative programs and projects that are coordinated by the ISD.

District and School Services

The District and School Services (DSS) Department is committed to serving all learners in Oakland County through a variety of means, including but not limited to: providing professional learning for educators, facilitating networking groups for educators, consulting with educational leaders, developing resources, advocating for Oakland County students at the state level, and establishing consortium pricing and other cost savings for tools that districts need to support student learning. DSS is also focused on several large projects, such as the support of districts with Comprehensive Support and Improvement (CSI) Schools, and responding to wellness needs by providing guidance, technical assistance, resources, and tools.

- Professional learning for educators - The DSS team develops and facilitates regional professional learning and customizes professional learning for individual districts.

- Networking groups for educators - District and School Services supports groups of educators in networking with peers across the county through regularly scheduled facilitated meetings. Networking groups have been designed to meet the needs of central office leaders, principals, district assessment leaders, district English Learner leaders, new teachers, and content area specialists (mathematics, literacy, social studies, science, fine arts, world language) to name a few.
- Consultation - The District and School Services consultant team works closely with educational leaders across the county as they plan appropriate supports for their district or school.
- Resource development - The District and School Services team is committed to developing resources that support student learning across the state. Some of these resources include contributions to the development of the MAISA GELN Early Mathematics Essential Instructional Practices: Pre-kindergarten through Grade 3 and support of miPLACE, a virtual learning community containing extensive on-demand professional learning courses and collaborative groups.
- Consortium pricing and other cost savings - The District and School Services team collect perspectives from school stakeholders and leaders to determine needs, as well as seek input on resources, tools, and providers that districts recommend. Our staff of experts then assembles product information across the marketplace, and, when feasible, vets solutions for quality. We then negotiate with providers to seek discounted consortium pricing, saving districts thousands of dollars in product pricing and implementation support. Current examples of educator tools the team has procured on behalf of constituent districts include the Atlas Curriculum Mapping System, Illuminate DnA, Discovery Streaming and STAMP proficiency assessment for world language test-out. The products are all offered either at a full or partial subsidy to districts.
- Supporting districts with schools identified through the State Accountability System - Districts with Comprehensive Support and Improvement (CSI) Schools receive support services from the MDE through District and School Services to build capacity in order to increase student achievement and/or graduation rates. Through the Title I Regional Assistance Grant CSI districts are supported with services such as summer camps, classroom libraries and pop-up literacy programs.
- The Early Childhood unit works with schools, families and other agencies to support the school success of children from birth to kindergarten years of age by providing for the development, evaluation and modification of programs in early childhood centers and providing direct assistance to support young learners and their parents with a variety of activities and resources. Early Childhood has saved local districts thousands of dollars by early identification of children with learning or behavioral challenges.

Student Services

The Student Services Department provides direct instructional programs for K-12 students and consulting services for local districts throughout Oakland County.

- Student Services provides consultation, professional development and employer-based experiences for the core content areas as well as CTE programming.
- Student Services is working collaboratively with our 28 local districts to roll-out a K-12 Career Readiness system in Oakland County. This system is guiding students, parents and educators to help students make informed career preparation decisions, developing the skills and knowledge needed to be successful in their chosen career and preparing them for post-secondary education or direct employment.
- Professional development and technical assistance (via a gradual release professional learning model) is provided to educators, parents and community members throughout Oakland County and beyond.

- Student Services provides leadership and support for a variety of student programs. This includes the ACE Program and the VLAC K-12 programs. In addition, Student Services operates the four technical campuses serving approximately 2,700 students from all 28 constituent districts.

Special Populations

The Special Populations Department is dedicated to providing quality services and support intended to strengthen the capacity of Oakland County public school districts. In partnership with local districts and community agencies, the department strives to improve the educational achievement and well-being of all students with disabilities.

The Oakland Schools Special Populations Department provides services to all local districts, public school academies and nonpublic schools in Oakland County on behalf of the approximately 23,500 students with an Individualized Education Program (IEP) as well as students requiring community support programs.

Coordinated ISD services for districts include the provision of Educational Audiologists, Orientation and Mobility Specialists and teacher consultants for students with low incidence disabilities. Associated supplemental and related support through specialized assistive equipment and services are also available. The Materials Center coordinates the procurement and/or preparation and after delivery support of this equipment and alternate text materials for those with IEPs. Due to the increasing demand for Assistive Technology related services, the Materials Center has requested an additional FTE in 2024-25. Audiological services are available for assistance in the evaluation process for eligibility purposes and the provision of hearing assistive technology. In addition, audiological assessments are provided to preschool age students to rule out hearing loss.

Professional learning opportunities are offered year-round. Learning opportunities are designed to meet the identified needs of the county by use of achievement data, compliance indicators, district input, and educational initiatives. It is the focus of these opportunities to support the instruction of those students with disabilities with an IEP and work toward improving student achievement. Oakland Schools has created an annual Special Populations summer conference to build the capacity of staff who support students in self-contained and center program classrooms, our most complex learners. Staff are invited to attend a multi-day conference that provides foundational, shared learning experiences, as well as tailored topics of interest that they can select to deepen their knowledge. Stipends for attendance are provided to staff who qualify.

Technical assistance to meet mandatory compliance regulations occurs in many forms. The ISD has staff available by phone and email to assist parents and districts in creating a positive supportive learning environment that meets the needs of students with IEPs.

Technology, Business and Other Operational Areas of Oakland Schools

- Administrative Services provides coaching for newly placed superintendents, governance training for superintendent/board teams, and leadership training for administrative teams.
- Auxiliary Services, Maintenance and Facilities Operations works with local districts in the county to share information and help improve facility management effectiveness. Collaboration among local districts allows for shared knowledge, networking and operational efficiencies.
- Facility Operations is committed to providing a safe, clean and healthy environment within our buildings and on our campus grounds. Team members strive to provide services in an efficient and cost-effective manner.
- The district continues to promote its Green Schools initiatives. The Michigan Green Schools Program encourages public and private schools to participate in environmentally friendly and energy saving activities. There are 85 schools in the County that are participating.

- Communication Services collaborates with communications professionals across local districts, offering support and skill enhancement opportunities through tailored professional development initiatives. Our dedicated team publishes an informative District Service Report annually, ensuring transparent communication and highlighting achievements. Moreover, we prioritize the dissemination of pertinent educational topics through multiple social media platforms. Additionally, our team offers comprehensive assistance to local school districts, addressing their unique communication and marketing needs.
- Government and Community Services provides assistance to our constituent public school districts ensuring accountability of all student populations with pupil accounting audits, truancy, residency, schools of choice, MEIS liaison, home schooling, legal services, and legislative services.
- Financial Services provides direct and indirect operational support and best practice-based training to all of our constituent districts upon request and continues to provide direct services to constituent local districts each year. Financial Services provides fiduciary oversight of the financial resources of Oakland Schools.
- The Medicaid Billing Services program provides billing services to all school districts and is expected to generate approximately \$14.1 million of revenue for LEAs in FY 2024-25.
- The Human Resources department administers the Oakland Human Resources Consortium (OHRC) providing recruitment and job posting services.
- Child Nutrition provides consulting services for all federal child nutrition programs operated in Oakland County including school lunch, breakfast, after-school snack/supper programs, Summer Food Service and special grant programs. Services provided to districts include USDA food purchasing cooperative, professional standards training, technical assistance and operations consulting services. Child Nutrition staff have been instrumental in obtaining numerous grants which allow more students in Oakland County to receive free or significantly reduced breakfast and lunch and have been leading the effort to get universal free meals in public schools permanently.
- Event Management organizes, hosts and services professional learning opportunities. The Oakland Schools conference center provides meeting, conference and training space for educational, community and special events.
- The Office of Procurement & Contracting coordinates the procurement process and provides links for our constituent districts to county, state, and national purchasing programs and cooperative purchasing opportunities.
- Pupil Transportation provides MDE school bus safety education training; efficiency reviews; implementation, training and support for transportation-related applications; consultation for MDE required reports; training and support for transportation staff and committees and cooperative purchasing support for transportation needs.
- Technology Services is an established provider of high quality systems, solutions and support to public and nonpublic schools providing online applications for student information management, human resource management, financial systems management, academic systems support, technology planning, network and telecommunication services, technical support for the ONE fiber network, internet service provider, AV support, and technology service assistance. The use of these applications is growing among our local districts as high quality, low cost solutions. We provide full service support of local districts' technology needs upon request on a cost recovery basis.
- The Technology Services Student Applications team supports all local 28 districts on MISTAR-Q. This student information system is integrated with Canvas, Schoology, and Google Classroom to support teacher instruction and mark reporting. Continuing innovations are made to MISTAR-Q based upon customer needs. Examples include implementing paperless online enrollment, food service point-of-sale (POS) for distribution of meals during the pandemic, and other tools and services designed to facilitate remote learning and student support. Oakland Schools has a continuing partnership with Wayne RESA to facilitate a user group, an advisory committee and

steering committee to improve networking, to garner client feedback on support and training, and to create strategic direction for MISTAR-Q.

- Oakland Schools runs a full-service production, printing and graphics (PP&G) operation. PP&G serves the administration and staff of Oakland Schools, LEAs, private schools and other governmental and nonprofit entities. PP&G offers a wide variety of products and services at fees that are significantly lower than those charged in the commercial marketplace.

Shared and Cost Recovery Services

Oakland Schools provides various services to constituent districts that go above and beyond our normal service delivery model, and these additional services are provided on a cost recovery basis. In FY 2023-24 and 2024-25, the following services have been or are being provided on a cost recovery basis:

- Business Office assistance on a limited scope to four constituent districts
- Technology services to fifteen constituent districts
- Early Childhood Specialists (ECSs) support the Great Start Readiness Preschool teaching teams and site administrators at 28 LEAs, 4 PSAs, and 24 community-based organizations to provide high-quality preschool with fidelity. Oakland Schools recruits, trains, supervises, and coaches the ECSs, assigning them to service individual programs across the country. This saves districts approximately 40% of the staffing costs since they do not need to employ direct hires, as well as the administrative costs of recruiting, retaining and supervising staff.
- Oakland Schools Early Childhood unit orchestrated a coordinated purchase of the online *COR Advantage* child assessment tool, so it is more affordable for the programs in Oakland County, resulting in a savings of 47% for each child license or a countywide savings of over \$65,500 for the 2023-2024 program year.
- Oakland Schools provides early childhood educators with professional learning on the preferred GSRP curriculum, through an agreement with HighScope. GSRP teachers and administrators can enroll in all mandated training sessions through the ISD at substantially reduced registration fees and without traveling out of county, reducing professional learning costs by up to 70%. In 2023-24, approximately 500 participants completed various training sessions offered.
- Oakland Schools provides all programs with program director support services, which provide technical assistance with meeting GSRP grant requirements, GSRP Implementation Manual Guidance, program licensing guidance and referrals. This service saves sub-recipients over 36% of the cost.
- Early Childhood provides Child Development Associate (CDA) training scholarships to support educators in attaining this GSRP required, nationally recognized qualification. In 2023-24, 50 professionals were awarded a scholarship, saving programs and professionals a cost of approximately \$22,500.
- Oakland Schools implemented a county-wide marketing campaign to support child recruitment for programming. This was a cost savings to districts of approximately \$275,000 in 2022-23 and is estimated to be \$350,000 in 2023-24 and 2024-25.
- Oakland Schools lifts the burden of determining child eligibility for GSRP through care coordination. This is an estimated cost savings of \$250,000 for the 23-24 school year.

Collaborative Program Development Initiative

The Collaborative Program Development Initiative (CPDI) is a program designed to provide “seed funding” for new and innovative initiatives, programs and ideas among our constituent local districts. CPDI funds have been used to support start-up of the Virtual Learning Academy Consortium, the Oakland Accelerated College Experience and also partially subsidized the expense of moving toward a countywide HR/Finance software system that will help reduce costs to our partnering local school districts for the first five years that each of them implements the new system. Most recently, CPDI funds have been used for the startup and implementation costs of a new applicant tracking system for the Oakland Human Resources

Consortium, the Better with Breakfast countywide program, Literacy Essentials Oakland (LEO) and the Numeracy Initiative kicking off in 2024-25.

Notable Fee-Based Programs

Virtual Learning Academy Consortium (VLAC) K-8

- The District’s online educational program for K – 8th grade students is projecting an enrollment of 300 FTE. Tuition is projected at \$6,450 per pupil for Oakland County residents and \$6,650 for non-resident pupils, which represents no increase from 2023-24 rates.

Virtual Learning Academy Consortium (VLAC) 9-12

- In the VLAC 9-12 program, students previously participating in the K-8 program can continue their virtual educational program through high school. Enrollment is projected at 150 FTE and tuition is \$6,700 per pupil for Oakland County residents and \$6,900 for non-resident pupils, which represents no increase from 2023-24 rates.

Oakland Accelerated College Experience (ACE)

- In this program, students from Oakland Schools’ constituent districts have the opportunity to attend their district’s high school as well as Oakland Community College. This opportunity allows students to earn up to 60 transferable college credits, an associate degree or a certificate of completion while extending high school through year 13. The preliminary enrollment is estimated at 156 students; tuition is \$4,900 per pupil, which represents no increase from 2023-24 rates.

Secondary Online Programs

- The District, in partnership with Graduation Alliance, offers a specialized educational program and support services to provide students who have dropped out of school with an opportunity to complete their coursework and graduate from high school. It also services students who have been expelled or placed on long-term suspension. This program is being offered to Oakland County students on a cost-recovery basis.

Foreign Exchange Programs

- This is a high school study abroad program in which students from other countries can spend a year in several Oakland County high schools. The District is partnering with KCK, Inc. to provide this experience and is budgeting for approximately 50 students to participate in FY 2023-24.

Oakland Schools Economic Environment & Forward Planning

Oakland County (the “County”) remains a strong local economy, with positive prospects for economic growth and development. Despite recent years of economic turmoil with the Great Recession in 2009 and more recently with the COVID-19 pandemic (“the pandemic”) that has plagued Southeast Michigan, along with the rest of the nation, Oakland County has remained one of the most prosperous counties in the country. More important, it has the necessary assets to remain a prosperous and welcoming county in the future. Oakland County remains one of the most prominent local economies in the nation, with some of the most promising longer-term prospects. The County’s knowledge-based economic activity is among the most concentrated in the country and the percentage of the population holding an associate degree or better well exceeds the national average, which are two good indicators of future economic prosperity.

The County is especially noteworthy for its share of residents employed in professional and managerial occupations, which bodes well for future growth opportunities in higher paid activities. Oakland County’s assets provide opportunities to continue diversifying its economy into areas with longer-term growth potential. While the overall job growth forecast is favorable, economists predict it will be strongest in blue-collar industries. This is partially due to higher-wage industries losing few jobs during the pandemic, but

their recovery has been less robust. Job recovery by the end of 2024 is expected to exceed pre-pandemic levels by 5.1% and 2.1% in blue-collar and higher-education service jobs, respectively. The unemployment rate was 3.1% as of January 31, 2024, compared to a nationwide average of 3.7%. Oakland County's affluent, well-educated community has been, and will continue to be, its own best resource for maintaining a thriving economy.

The County's emerging sectors have demonstrated strong growth and development. The County's Emerging Growth & Innovation Unit brings together industry leaders to learn about what market trends technological advancements and what industry participants need. The vast majority of the jobs in Oakland County are in the private sector (94%) while only 6% are government jobs. Leading employment sectors per recently published data include:

- Professional and business services
- Trade, transportation and utilities
- Private education and health services
- Manufacturing
- Private-Goods Producing.

Oakland County takes education very seriously. The County's education initiative, Oakland80, sets a goal of 80% of county adults with a post-secondary degree or credential by 2030. In order to achieve this goal, the County is focused on ensuring high school students obtain the financial assistance available to them, students who start college finish with a degree, and industry-recognized credentials are widely available.

Our Board of Education and Administration consider many factors when setting the District's 2024-25 fiscal year budget. One of the most important factors affecting the budget is the economic condition of the state of Michigan. The fiscal year 2024-25 budgets will be adopted effective July 1, 2024, and are based on estimated property tax revenues, state aid, and grant funding. State law requires the District to amend the budget if actual District resources are not sufficient to fund original appropriations. The District amends its budgets at regular intervals during the year and also maintains a five-year forecast. This robust frequent analysis ensures the financial stability of the organization and that resources are available to fulfill the mission of Oakland Schools.

We continue to focus resources in a manner that directly benefits our districts and students. Listed below are just a few tangible examples (not an exhaustive list) that demonstrate this practice:

- Providing funding for a Numeracy Initiative to address declining performance on the Mathematics M-STEP
- Providing \$5 million for the Literacy Essential Oakland program aimed at significantly improving 3rd grade reading proficiency
- Investing in significant safety and security updates at our technical campuses
- Investing in exciting new instructional opportunities for constituent district students in nanotechnology and robotics
- Funding for a mobile STEM classroom (STEMi) to be utilized by constituent districts
- Investing in countywide fiber infrastructure upgrades
- Providing significant subsidies for student data analysis tools and other software solutions for local districts
- Collaborating with Oakland County on a countywide communication channel

Oakland Schools’ District Budget Policy, Development Process, Management & Internal Control

Oakland Schools’ budgetary policies (3050, 3100, 3150, and 3170) direct, authorize and hold responsible the Superintendent for the planning, preparation, and execution of the District’s annual operating budgets. The Board of Education authorizes and funds the operating budgets according to approved district policy, procedures and laws of the State of Michigan. The Board of Education conducts budget hearings and a budget adoption process in accordance with state law. Changes to the original annual operating budgets shall be documented to maintain accurate working budgets and shall be presented through the budget amendment process at least three (3) times each fiscal year for Board of Education review and approval.

Significant Budget Policy:

The district’s significant budget policies and the complete policy citations are presented below:

Policy 3050 - Budget preparation:

The Superintendent shall be responsible for planning the District’s budget. The budget shall be the numerical representations of the Board’s and District’s programs and operational priorities. The Superintendent shall keep the Board informed during the planning process and secure input from the Board through discussion or workshops. The Board may approve a special committee to work with the Superintendent in determining the budget priorities.

Policy 3100 - Annual operating budget and amendments:

The District’s budget shall be prepared by the Superintendent and shall reflect the program and operational priorities of the District. The Superintendent shall follow the adopted budget. The Board shall fund the operating budget according to approved fiscal and budgetary procedures adhered to and required by the State of Michigan. The Board, working with administration, shall establish priorities for the District. The budget shall contain a contingency appropriation within the General Education, Special Education, and the Vocational Education funds, to be used and transferred at the discretion of the Superintendent, for the express purpose of addressing unforeseen existing program and operational costs. The Board shall be notified of the use of such funds within the budget amendment process. In order for the District’s budget preparation to proceed in an orderly fashion, the Superintendent shall establish deadlines and time schedules. The Board shall conduct hearings and budget approval in accordance with state law. Changes to the original operating annual budget shall be documented to maintain accurate working budgets. Changes shall be prepared through budget amendments at least three (3) times each fiscal year for Board review and approval. The Superintendent shall develop administrative rules to implement this policy.

Policy 3150 – Fund balance:

The Board realizes its responsibility under law to maintain a balanced, non-deficit, financial condition for the District. A fund balance provides flexibility in dealing with unanticipated budget emergencies such as mid-year reductions in state funding. In addition, a fund balance will help to avoid cash flow borrowing. To this end, the board will strive to maintain an appropriated and budgeted fund balance in each fund which appropriately considers known actual or estimated liabilities of each fund and the risk in the operating and state and local economic environment. The administration shall, in developing each year’s budget, endeavor to maintain minimum ending fund balances as set forth below:

1. The General Education Fund ending unassigned fund balance target range (“unassigned target range”) shall be equal to 7.5% to 12.5% of operating expenditures.
2. The Career Focused Education Fund ending restricted fund balance target range (“restricted target range”) shall be equal to 7.5% to 12.5% of operating expenditures.

3. The Special Education Fund ending restricted fund balance target range shall be equal to 5% to 10% of expected operating expenditures of the fund less payments (also referred to as transfers) to local school districts.
4. All other District ending fund balances shall be determined by the Superintendent who shall consider the financial environment and the associated risks to include actual or estimated liabilities.

The Board delegates to the Superintendent the authority to create assigned fund balances and to allocate amounts to such balances to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund. The Superintendent is directed to bring only those budget recommendations to the Board that comply with all laws and the intent of the policy.

Policy 3170 – Budget transfer authority:

The Superintendent is authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget. Such adjustments and/or transfers shall be reported to the Board through the amendment process. Authorization for such adjustments and/or transfers shall be included in the general appropriations act amendments. Inter-fund transfers shall not be made without prior Board of Education approval.

Budget Development Process

The Oakland Schools’ budget development process operates on a continuous improvement basis. In order for the District’s budget preparation to proceed in an orderly fashion, the Superintendent annually establishes a budget development calendar. Budget documents, as released each year, will include presentation changes and improvements. Accordingly, the proposed budget documents reflect all changes made to our general ledger reporting structure done to maintain compliance with the Michigan Public Schools Accounting Manual (Bulletin 1022). Included in our budget document are all governmental fund types, proprietary fund types, and a summary of our grant and state funded projects. The District has fiduciary type funds which are used to account for assets held by the school district in a trustee capacity or as an agent. These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds are not presented in this document as the district is not required to formally adopt a budget for these funds; however, information on the Fiduciary funds can be found in the District’s most recent Annual Comprehensive Financial Report.

District Cost Allocation Methodologies

During the normal course of conducting our business, Oakland Schools incurs costs that require a logical methodology to allocate between our three major operating funds: the General Education Fund (GEF), the Special Education Fund (SEF) and the Career Focused Education Fund (CFEF). The Michigan Department of Education’s (MDE) “Accounting and Fiscal Reporting Requirements for Intermediate School District Use of Special Education Funds” rules identify allocation-eligible function-based costs as defined by the Michigan Department of Education’s Bulletin 1022 Accounting Manual.

For the Special Education Fund, the primary controlling parameter is a 25% maximum allocation cap on each eligible function-based cost pool. The CFEF has no such limiting set of rules to date but we treat the allocation of costs to the CFEF in the same manner as the SEF with respect to the application of our general allocation methodology process. The following function-based cost pools, as defined in the Michigan Department of Education’s bulletin 1022 Accounting Manual, are eligible to be allocated:

- Truancy/Absenteeism Services – (211)
- Improvement of Instruction – (221)
- Board of Education – (231)
- Executive Administration – (232)

- Fiscal Services – (252)
- Internal Services – (257)
- Operating Building Services – (261)
- Building Security Services – (266)
- Student Transportation Services– (271)
- Planning, Research, Development and Evaluation Services – (281)
- Communication Services – (282)
- Human Resources Services – (283)
- Technology Support Services – (284)
- Pupil Accounting – (285)
- Other Central Services – (289)
- Other Support Services – (299)

Oakland Schools uses two basic cost allocation methodologies, the general allocation method and the activity based cost method. The application of the two allocation methodologies is limited to the allocation eligible function based cost pools as identified in the Special Education Fund rules referenced above and revised to reflect the most current issuance of the MDE Bulletin 1022 Accounting Manual definitions. The methodology used most by the District is the general allocation. The following is a synopsis of the general allocation methodology.

All qualifying function-based gross budget cost pools not allocated using an activity based cost methodology are allocated 50% to the General Education Fund, 25% to the Special Education Fund and 25% to the Career Focused Education Fund with the exception of those departments that generate revenues. For function based gross budget cost pools with departments that generate revenue (predominately Technology Services), the gross cost pool is decreased by the amount of related revenue to create a “net” budget cost pool. The remaining net budget cost pool is then subject to the general allocation methodology (GEF 50% - SEF 25% - CFEF 25%). We reconcile budget to actual expenditures throughout the year and at year-end to ensure the costs allocated align to the appropriate percentages.

The activity based cost allocation – space utilization methodology is used for allocating capital, maintenance and operating costs associated with our facilities. The space utilization allocation methodology is predicated on square footage occupied or utilized by the District’s departments and programs. The activity based cost allocation – FTE based methodology is applied to the Financial Services, Human Resources, Office of Procurement & Contracting and the Enterprise Technical Services departments. The primary activity based cost driver of each department is the number of employees in the organization they serve therefore the allocation percentages are based on the full time equivalent employees of each fund. The activity based cost allocation – transportation miles is used for Pupil Transportation and is based on the cost of student miles transported for all constituent districts of the ISD.

The following schedules provide the fund level and departmental level allocation percentage utilized in the proposed budget.

Fiscal Year 2025 Budget – Allocation Schedule

Allocation Name			Fund 100	Fund 200	Fund 600
General Allocation			50%	25%	25%
Activity Based Cost Allocation - FTE based			24%	24%	52%
Activity Based Cost Allocation - Space Utilization			50%	24%	26%
Activity Based Cost Allocation - Transportation Miles			73%	25%	2%
	Dept	Unit	Fund 100	Fund 200	Fund 600
Office of the Superintendent	001	0231/0232	50%	25%	25%
Asst Supt - Educational Services	002	0232	50%	25%	25%
Asst Supt - Finance & Operations	003	0232	50%	25%	25%
Cabinet Administrative Services	006	0232	50%	25%	25%
Grant & Community Programming	007	0289	50%	25%	25%
Financial Services	011	0252	24%	24%	52%
Financial Services - Property Taxes	011	0259	6%	75.5%	18.5%
Event Management Operations	013	0299	50%	25%	25%
Government & Community Services	014	0232	50%	25%	25%
Tech Services - Licensing	028	0284	70%	15%	15%
Tech Services Administration	029	0284	50%	25%	25%
Technical Support Services	030	0284	50%	25%	25%
Application Services	032	0284	50%	25%	25%
Enterprise Tech Services	033	0284	24%	24%	52%
Legal Affairs	038	0232	50%	25%	25%
Records Management	039	0289	50%	25%	25%
Auxiliary Services Administration	040	0257/0289	50%	25%	25%
Facilities Management	041	0261/0266	50%	24%	26%
Office of Procurement & Contracting	042	0252	24%	24%	52%
Corporate & District Services	044	0211/0285	50%	25%	25%
Pupil Transportation	045	0271	73%	25%	2%
Shipping and Receiving	047	0257	50%	25%	25%
Communications Services	049	0282	50%	25%	25%
Human Resources	083	0283	24%	24%	52%
Plant & Fixed Charges - OS Main Campus	091	0261	50%	24%	26%

Oakland Schools Allocated Departments Consolidated Fiscal Year 2025 Budget	Loc	Fund 100	Fund 200	Fund 600	Total	% of GEF, SEF, CFEF Funds
General Allocation		50%	25%	25%	100%	%
Office of the Superintendent	001	423,400	211,900	211,900	847,200	0.33%
Deputy Superintendent- Educational Services	002	341,100	170,700	170,300	682,100	0.27%
Asst Supt - Finance & Operations	003	181,000	90,000	93,100	364,100	0.14%
Cabinet Initiatives	006	1,234,000	32,800	32,800	1,299,600	0.51%
Event Management Operations	013	581,600	246,000	246,000	1,073,600	0.42%
Government & Community Services	014	362,100	181,000	181,300	724,400	0.28%
Technology Services Administration	029	238,300	117,000	123,000	478,300	0.19%
TS - Technical Support Services	030	693,900	345,100	346,600	1,385,600	0.54%
TS - Application Services	032	2,325,800	1,159,400	1,160,100	4,645,300	1.81%
Legal Affairs	038	477,200	245,500	509,200	1,231,900	0.48%
Records Management	039	8,300	4,300	4,300	16,900	0.01%
Auxiliary Services Administration	040	195,800	99,200	99,800	394,800	0.15%
Corporate & District Services	044	640,200	322,500	318,300	1,281,000	0.50%
Shipping and Receiving	047	158,800	79,300	79,400	317,500	0.12%
Communications Services	049	519,900	259,300	261,200	1,040,400	0.40%
		8,381,400	3,564,000	3,837,300	15,782,700	6.14%
General Allocation net of revenue		70%	15%	15%	100%	
Tech Services - Licensing	028	1,971,300	422,400	422,400	2,816,100	1.10%
Activity Based Cost Allocation - FTE based		24%	24%	52%	100%	
Financial Services 0252	011	469,800	474,900	1,024,600	1,969,300	0.77%
TS - Enterprise Tech Services	033	751,000	749,400	1,620,300	3,120,700	1.21%
Office of Procurement & Contracting	042	204,100	203,200	439,100	846,400	0.33%
Human Resources	083	448,800	434,200	1,070,000	1,953,000	0.76%
		1,873,700	1,861,700	4,154,000	7,889,400	3.07%
Property Tax Allocation - millage		6%	75.5%	18.5%	100%	
Financial Services - Property Taxes 0259	011	48,800	618,700	151,400	818,900	0.32%
Activity Based Cost - Space Usage		50%	24%	26%	100%	
Facilities Management	041	291,300	139,600	151,800	582,700	0.23%
Plant & Fixed Charges - OS Main Campus	091	412,000	202,600	318,000	932,600	0.36%
Cost Based Allocation		73%	25%	2%	100%	
Pupil Transportation	045	193,600	66,100	6,200	265,900	0.10%
Grand Total		13,172,100	6,875,100	9,041,100	29,088,300	11.31%

Significant Legal Requirements

The State of Michigan requires Intermediate School Districts to comply with the following Public Acts and Michigan Compiled Laws:

1. The General Property Tax Act - Public Act 206 of 1893 (MCL 211.24e)
2. Uniform Budgeting and Accounting Act – Public Act 2 of 1968
3. The Revised School Code - Public Act 451 of 1976 (MCL 380.624)
4. The Revised School Code - Public Act 451 of 1976 (MCL 380.684)

These acts require all school districts to prepare budgets for their funds, which account for the day-to-day operations of the school district; however, fiduciary funds are not required to be budgeted. The budgets are prepared in accordance with generally accepted accounting principles and a specific uniform chart of accounts established by the State of Michigan. The Michigan School Accounting Manual (Bulletin 1022) serves as a mandatory guide to the uniform classification and recording of accounting transactions for Michigan public school districts. The ISD Board, not later than May 1st, must submit its proposed budget (the general fund is required but we provide budgets for all funds) for the next school fiscal year to the board of each constituent district for review and comment.

Budgets must be approved and adopted no later than June 30 for the fiscal year beginning July 1, and ending June 30 of the subsequent year. Prior to adoption, the Board must conduct a public hearing and make the budget available for review as well as provide notice of the hearing in accordance with the law. Formal adoption of the budget is accomplished through a general appropriations resolution approved by the Board which sets forth the amounts to defray the expenditures and meet the liabilities of the school district as well as a statement of estimated revenues and a statement of estimated expenditures, by function in each fund. Once approved expenditures cannot exceed the budget by function during the fiscal year without Board approval of amendments.

District Budget Management and Internal Controls:

The district maintains a system of budgetary and internal controls designed to assist management in meeting its responsibility for reporting reliable information. The system is designed to provide reasonable assurance that assets are safeguarded and transactions are recorded correctly and executed with management's authorization. The financial software system will not allow funds to be encumbered or processed for payment that exceed the total of the budgetary control account. During the fiscal year, a monthly financial reporting package is provided to the Board of Education. Included in the monthly financial reporting package are "budget to actual" revenue and expenditure reports for all budgeted funds, cash and investment position information, monthly check register reports by fund, procurement card activity report and biweekly employee expense reimbursement reports.

BUDGET DEVELOPMENT ASSUMPTIONS

Revenue Assumptions & Proposed Budgets

Property Tax Revenues

Property tax revenues drive the revenue budgets of Oakland Schools' General Education, Special Education and Career Focused Education Funds.

Oakland Schools' tax base is comprised of 70% principal residence and 30% non-principal residence taxable value classification property. Property taxes have been budgeted to increase by 5.8% over the prior year which is a conservative estimate based on current Oakland County Equalization projections. The District experienced a Headlee rollback for the last eight years prior to 2023-24, but did not for 2023-24,

nor are we expecting a rollback for FY 2024-25. Below are the property tax revenue expectations by fund for the proposed budget:

Property Taxes	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 14,009,300	\$ 14,821,800	\$ 812,500	5.80%
Special Education Fund	178,188,400	188,523,300	10,334,900	5.80%
Career Focused Education Fund	43,584,500	46,112,400	2,527,900	5.80%
Total Property Tax Revenue	\$ 235,782,200	\$ 249,457,500	\$ 13,675,300	5.80%

Investment Revenues

Oakland Schools’ investment strategy is driven by its investment policy and is supplemented with the professional skills of an investment advisory firm. We expect the individual funds’ total actual investment revenue to reflect the available cash flow resources for investment and the length of the investment. Investment revenue improved significantly in 2023-24 after years of weak interest rates. Below are the projected investment revenues by fund for fiscal year 2024-25 which are budgeted to decline due to future economic uncertainties:

Investment Revenue	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 785,000	\$ 549,500	\$ (235,500)	-30.0%
Special Education Fund	3,404,000	2,382,800	(1,021,200)	-30.0%
Career Focused Education Fund	948,000	663,600	(284,400)	-30.0%
Shared Services & Tuition Programs Fund 270	70,000	54,300	(15,700)	-22.4%
ONE Fund 271	390,000	337,500	(52,500)	-13.5%
Medicaid Fund 273	390,000	312,000	(78,000)	-20.0%
HR/Finance Consortium 277	25,000	20,000	(5,000)	-20.0%
Debt Service Funds	301,200	303,000	1,800	0.6%
Capital Project Funds	1,150,000	1,150,000	-	0.0%
Production Print Enterprise Fund	6,000	6,000	-	0.0%
Total Investment Revenue	\$ 7,469,200	\$ 5,778,700	\$ (1,690,500)	-22.6%

Other Local Revenue

District wide, Other Local Revenue is projected to increase by 5.9% in 2024-25. Significant changes include:

- decrease in total payments related to the Community Telecommunications Network due to an additional CTN distribution which occurred in 2023-24
- VLAC tuition revenue is projected to increase year to year due to an anticipated increase in enrollment. Additionally, refunds were issued to sending districts in FY 2023-24 reducing that year’s net revenue.
- ACE tuition revenue will remain relatively consistent year to year, however net revenue will increase due to refunds issued to sending districts in FY 2023-24 reducing that year’s net revenue.
- Production Printing revenue is anticipated to increase due to necessary pricing increases being introduced in 2024-25 as previously discussed in this executive summary.

The schedules below depict the changes by fund.

GEF local revenue	2023-24	2024-25	\$ change	% change
Auxiliary Services-Rebates	\$ 40,000	\$ 40,000	\$ -	0.0%
Central Applicant Tracking	155,400	155,400	-	0.0%
Community Television Network (CTN)	725,000	600,000	(125,000)	-17.2%
Conference Center - Catering Revenue	28,500	28,500	-	0.0%
Cooperative Programs	150,000	150,000	-	0.0%
District & School Services - Discovery/Learn 360	115,600	130,500	14,900	12.9%
District & School Services - Rubicon West	109,800	142,500	32,700	29.8%
Illuminate	525,900	533,900	8,000	1.5%
Miscellaneous and Other	39,900	37,500	(2,400)	-6.0%
MOOR Coop Fees	70,600	70,600	-	0.0%
Rental - Virtual Learning Academy	20,000	20,000	-	0.0%
SCECH fees	30,000	30,000	-	0.0%
Technology Services - Software	110,000	110,000	-	0.0%
Technology Services - Student Application	578,700	517,700	(61,000)	-10.5%
Workshop fees	350,000	350,000	-	0.0%
Total GEF Other Local Revenue	\$ 3,049,400	\$ 2,916,600	\$ (132,800)	-4.4%

SEF Local Revenue	2023-24	2024-25	\$ change	% change
Professional development workshop fees	\$ 50,000	\$ 50,000	\$ -	0.0%
Miscellaneous & other	50,000	50,000	-	0.0%
Total SEF Other Local Revenue	\$ 100,000	\$ 100,000	\$ -	0.0%

CFEF Local Revenue	2023-24	2024-25	\$ change	% change
Early college tuition	\$ 348,000	\$ 348,000	\$ -	0.0%
Miscellaneous revenue	50,800	50,800	-	0.0%
Oakland County Competitive Robotics Assoc.	20,000	20,000	-	0.0%
Workshop fees	10,000	10,000	-	0.0%
Total CFEF Other Local Revenue	\$ 428,800	\$ 428,800	\$ -	0.0%

Special Revenue Funds	2023-24	2024-25	\$ change	% change
Shared Services	\$ 11,225,500	\$ 10,985,900	\$ (239,600)	-2.1%
VLAC Program - Tuition	1,174,800	2,970,000	1,795,200	152.8%
ACE Tuition	779,100	1,029,000	249,900	32.1%
Graduation Alliance	1,900,000	1,900,000	-	0.0%
Foreign Exchange Program	138,000	180,000	42,000	30.4%
Miscellaneous Revenue	5,000	5,000	-	0.0%
ONE Fund - capital outlay fees	529,400	529,400	-	0.0%
ONE Fund - Erate discount revenue	20,000	69,000	49,000	245.0%
Medicaid Fund	14,220,500	14,505,400	284,900	2.0%
HR/Finance Consortium Fees	1,166,100	1,166,200	100	0.0%
School Activities Fund	180,000	180,000	-	0.0%
Total Special Revenue Fund Local Revenue	\$ 31,338,400	\$ 33,519,900	\$ 2,181,500	7.0%

PPEF Local Revenue	2023-24	2024-25	\$ change	% change
Production printing - external services	\$ 1,272,000	\$ 1,366,200	\$ 94,200	7.4%
Production printing - internal services	300,700	300,700	-	0.0%
Fingerprinting & miscellaneous revenue	105,000	105,000	-	0.0%
Total PPEF Other Local Revenue	\$ 1,677,700	\$ 1,771,900	\$ 94,200	5.6%

	2023-24	2024-25	\$ change	% change
Grand Total - other local revenue	\$ 36,594,300	\$ 38,737,200	\$ 2,142,900	5.9%

State Source Revenue

The majority of State Revenue is projected to stay flat across all funds for 2024-25, with some exceptions:

- Sec 81 ISD Operations revenue is budgeted to increase by 2.0%.
- Sec 147c MPSERS UAAL Rate Stabilization revenue is budgeted to increase but has a corresponding expenditure increase as these funds are passed through to the Office of Retirement Services.
- Section 147a(3) MPSERS Cost Offset and Section 147f MPSERS UAAL Rate Reimbursement revenue is one-time funding received in 2023-24 and has been removed from the 2024-25 budget.

The chart below identifies in dollars, by fund, the expectations contained in this budget document:

State Source Revenue	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 7,209,700	\$ 7,151,800	\$ (57,900)	-0.8%
Special Education Fund	7,884,900	7,745,300	(139,600)	-1.8%
Career Focused Education Fund	6,701,000	6,470,300	(230,700)	-3.4%
Shared Services - MPSERS Section 147	1,832,900	1,635,100	(197,800)	-10.8%
Medicaid - MPSERS MPSERS Section 147	77,900	66,500	(11,400)	-14.6%
HR/FIN - MPSERS MPSERS Section 147	107,900	97,300	(10,600)	-9.8%
PPEF - MPSERS MPSERS Section 147	96,700	49,300	(47,400)	-49.0%
Total State Source Revenue	\$ 23,911,000	\$ 23,215,600	\$ (695,400)	-2.9%

Other Financing Sources - Indirect Revenue

Oakland Schools’ other financing sources - indirect revenue for the proposed fiscal year budget is associated with our grant management program and shared services engagements and are identified by fund below. Revenue budgets are based on current estimates of grant funding and intergovernmental agreements and are adjusted via the budget amendment process throughout the year as grant funds are expended.

Indirect Revenue	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 322,000	\$ 326,300	\$ 4,300	1.3%
Special Education Fund	250,000	250,000	-	0.0%
Career Focused Education Fund	103,100	113,100	10,000	9.7%
Shared Services & Tuition Programs	536,600	522,700	(13,900)	-2.6%
Total Other Financing Sources Revenue	\$ 1,211,700	\$ 1,212,100	\$ 14,300	1.2%

Other Financing Sources

Oakland Schools’ other financing source revenues are presented in the table below. Most revenue lines in this category are for interfund operating transfers. Operating transfers are made based on the availability of funds in any given year and current and anticipated needs of the district. Also included in Debt Service Funds is the interest subsidy received from the federal government for the Qualified School Construction Bonds (QSCB). Operating transfers are showing a significant increase in 2024-25 as additional funds were available to transfer for current and future capital projects. Additional transfers are also being budgeted in 2024-25 to fund the QSCB bonds that will become due in 2027.

Other Financing Sources Net of Indirect Revenue	2023-24	2024-25	\$ change	% change
General Education Fund Operating Transfers In	\$ 395,300	\$ 388,400	\$ (6,900)	-1.7%
Career Focused Education Fund - Adult Education Revenue	25,000	25,000	-	0.0%
ONE Fund Operating Transfers In	476,600	426,600	(50,000)	-10.5%
HR/Finance Consortium Operating Transfers In	50,000	50,000	-	0.0%
Debt Service Funds	4,824,700	6,224,700	1,400,000	29.0%
Capital Project Funds	6,400,000	12,400,000	6,000,000	93.8%
Total Other Financing Sources Revenue	\$ 12,171,600	\$ 19,514,700	\$ 7,343,100	60.3%

Grant Award Funding

Oakland Schools grant award funding includes formally awarded federal, state, and local grants plus Michigan Department of Education state aid funded projects. The “Other Financing Sources - Indirect Revenue” generated from the management of our grant program is assigned to the General Education, Special Education, and Career Focused Education Funds. The following schedule presents year-to-year new grant award and carryover award funding expectations and comparisons. Funding amounts as presented for fiscal year 2024-25 are estimates at the time of the writing of this document, therefore the actual award amounts will vary. Oakland Schools budgets grant revenue and expenditures based on the entire award; actual expenditures and reimbursements may be lower than awarded amounts. The significant reduction in funding is due to a \$20 million grant from the State of Michigan received in 2023-24 for a statewide energy audit.

Grant Revenue	2023-24	2024-25	\$ change	% change
Local Source Revenue	\$ 3,143,500	\$ 2,451,500	\$ (692,000)	-22.0%
State Source Revenue	80,125,000	58,065,800	(22,059,200)	-27.5%
Federal Source Revenue	71,820,000	71,582,700	(237,300)	-0.3%
Total Grant Revenue	\$ 155,088,500	\$ 132,100,000	\$ (22,988,500)	-14.8%
Grant Expenditures and Other	2023-24	2024-25	\$ change	% change
Instruction	\$ 316,000	\$ 182,400	\$ (133,600)	-42.3%
Support Services:				
Pupil	8,170,000	7,869,400	(300,600)	-3.7%
Instructional Staff	10,040,800	9,474,800	(566,000)	-5.6%
General Administration	360,000	316,100	(43,900)	-12.2%
Business Services	80,000	67,400	(12,600)	-15.8%
Operations & Maintenance	234,200	131,700	(102,500)	-43.8%
Pupil Transportation Services	2,132,500	2,166,100	33,600	1.6%
Central Services	3,350,000	2,753,800	(596,200)	-17.8%
Other Services	25,000	26,100	1,100	4.4%
Community Services	1,400,000	1,194,700	(205,300)	-14.7%
Interdistrict Transfers and Other	128,980,000	107,917,500	(21,062,500)	-16.3%
Total expenditures and other	\$ 155,088,500	\$ 132,100,000	\$ (22,988,500)	-14.8%

Expenditure Assumptions & Proposed Budgets

Staffing Changes

The schedule represented below provides a snapshot of staffing as of March 2024 and changes incorporated into our fiscal year 2024-25 budgets. The resulting staff adjustments, if any, are intended to better meet our service priorities and manage our operating costs.

Summary Staffing Report (as of 3/19/24)			
	FTE	FTE	
Business & Operations Departments	2023-24	2024-25	Change
Administration	6.3	6.3	0.0
Auxiliary Services	8.3	8.3	0.0
Communication Services	6.0	6.0	0.0
Event Management	6.0	6.0	0.0
Financial Services	17.0	17.0	0.0
Human Resources	10.0	10.0	0.0
Legal Affairs	5.0	5.0	0.0
Medicaid	4.0	4.0	0.0
Purchasing	6.0	6.0	0.0
Business Office & HR Residency Programs	4.0	8.0	4.0
Shipping/Receiving	2.0	2.0	0.0
Transportation	2.0	2.0	0.0
Sub total:	76.6	80.6	4.0
Programs & Services Departments	FTE	FTE	Change
	2023-24	2024-25	
Student Services (Technical Campuses)	165.5	166.5	1.0
Child Nutrition	1.3	1.3	0.0
District & School Services & Pupil Services	88.8	89.5	0.7
Gov't Relations	2.7	2.7	0.0
Special Populations	81.4	82.4	1.0
Student Services	17.3	21.3	4.0
Technology Services	57.3	58.3	1.0
Sub total:	414.3	422.0	7.7
Other Programs & Services	FTE	FTE	Change
	2023-24	2024-25	
Accelerated Early College (ACE)	1.7	1.7	0.0
Shared & Field Services / MiPEER	113.2	112.2	-1.0
Virtual Learning Academy Consortium (VLAC)	13.6	13.6	0.0
Production Print & Graphics	6.3	6.3	0.0
Sub total:	134.8	133.8	-1.0
Total Across All Departments:	625.7	636.4	10.7

Salaries, Wages and Mandatory Benefits

Salaries, wages and mandatory benefits comprise the second largest expenditure category for Oakland Schools behind transfers to local districts (Other Financing Uses). Mandatory benefits are defined as employer FICA and employer Michigan Public School Employee Retirement System funding.

There is an across-the-board salary increase in the 2024-25 budget of 2.0% for all Oakland Schools staff. All union salary changes are subject to collective bargaining. The current collective bargaining agreement expires June 30, 2024. The growth rate assumption applied to the existing non-union salary/wage base for step increases in the three major funds for fiscal year 2024-25 is 1.3%. The union wage base will experience step increases resulting in a wage base cost growth rate estimated at .9%. As a cost efficiency measure,

and to continue to provide certain services, the district utilizes part time employees and contractors to provide certain services when possible.

The schedule below illustrates the salary and wage plus FICA (social security plus Medicare) changes by fund. All FY 2024-25 positions are assumed to be filled and fully funded for the entire year, whereas the FY 2023-24 budget takes current vacancies into consideration at the time of the 2nd budget amendment. All budget figures listed below are presented net of grant funded expenditures:

Salaries & Wages w/FICA	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 10,021,900	\$ 11,638,900	\$ 1,617,000	16.1%
Special Education Fund	11,238,100	12,058,500	820,400	7.3%
Career Focused Education Fund	17,940,400	19,686,100	1,745,700	9.7%
Shared Services & Tuition Programs	8,862,200	9,043,600	181,400	2.0%
ONE Fund	7,700	8,200	500	6.5%
Medicaid Fund	358,900	371,500	12,600	3.5%
HR/Finance Consortium	529,200	576,900	47,700	9.0%
Production Print Enterprise Fund	314,400	300,700	(13,700)	-4.4%
Total Salary & Wages w/FICA	\$ 49,272,800	\$ 53,684,400	\$ 4,411,600	9.0%

MPSERS Retirement Costs

The district will pay, for most employees, an additional \$31.19 in retirement costs for every \$100 of wages it pays to our employees in fiscal year 2024-25. Since employees may participate in one of eight different plans, the District calculates a blended retirement rate based on plan participation. The blended retirement rate expectation for fiscal year 2024-25 is 31.19%. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures:

MPSERS Retirement Costs	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 4,253,400	\$ 5,099,300	\$ 845,900	19.9%
Special Education Fund	4,823,200	5,309,400	486,200	10.1%
Career Focused Education Fund	7,726,500	8,626,400	899,900	11.6%
Shared Services & Tuition Programs	3,702,000	3,740,400	38,400	1.0%
ONE Fund	3,500	3,500	-	0.0%
Medicaid Fund	157,800	165,000	7,200	4.6%
HR/Finance Consortium	228,100	252,200	24,100	10.6%
Production Print Enterprise Fund	128,900	124,700	(4,200)	-3.3%
Total MPSERS Retirement Costs	\$ 21,023,400	\$ 23,320,900	\$ 2,297,500	10.9%

Healthcare Insurance

The “hard cap” on the dollar limits the district may pay due to legislative mandates and district implementation choice are adjusted annually on January 1. Collective bargaining may impact the current plans and the cost sharing arrangement that is projected in the proposed budget.

Employees are required to pay any and all costs of their individual plan choice that exceed these limits. According to the medical plans currently in place, it is expected that employees will contribute approximately 13% on average toward the cost of their health insurance, under the hard cap scenario. Future increases to the employer hard cap limits are subject to the medical consumer price index, over which the district has no jurisdiction.

Healthcare Insurance	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 1,192,300	\$ 1,533,700	\$ 341,400	28.6%
Special Education Fund	1,423,900	1,649,700	225,800	15.9%
Career Focused Education Fund	2,326,700	2,620,000	293,300	12.6%
Shared Services & Tuition Programs	1,143,400	1,170,400	27,000	2.4%
Medicaid Fund	60,000	61,900	1,900	3.2%
HR/Finance Consortium	37,600	49,000	11,400	30.3%
Production Print Enterprise Fund	56,300	54,600	(1,700)	-3.0%
Total Healthcare Insurance Costs	\$ 6,240,200	\$ 7,139,300	\$ 899,100	14.4%

Other Benefit Costs

Other insurance costs include the following benefits, both self-insured and premium-based insured programs:

- We provide a premium-based program with respect to our dental, vision, life, short- and long-term disability insurance benefit programs
- We are a member of the SET-SEG Self-Insurers Workers’ Compensation Fund pool with respect to our workers compensation insurance benefit program
- We provide a cash in lieu benefit to those opting out of the employer-provided health insurance.

The budgeted premiums as presented do include annual reserve adjustment charges and do not include any one-time charges. The district is expecting nominal changes to other insurance budgets in 2024-25. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures:

Other Benefits	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 413,100	\$ 433,100	\$ 20,000	4.8%
Special Education Fund	405,000	426,900	21,900	5.4%
Career Focused Education Fund	813,500	826,900	13,400	1.6%
Shared Services & Tuition Programs	344,400	352,900	8,500	2.5%
Medicaid Fund	7,900	8,100	200	2.5%
HR/Finance Consortium	22,300	23,400	1,100	4.9%
Production Print Enterprise Fund	21,300	17,000	(4,300)	-20.2%
Total Other Insurances	\$ 2,027,500	\$ 2,088,300	\$ 60,800	3.0%

Utility Costs

The district continuously seeks to implement energy efficiency strategies to ensure cost containment. Newly installed or updated energy management systems, the energy efficiencies associated with campus renovations and energy reducing building modifications assist with these measures. In addition to the above, the district continues to monitor electrical and natural gas consumption and expects to reduce overall consumption by continuing to increase employee awareness on energy conservation and by regulating its use through the continued implementation of the Board of Education approved energy policy. Ongoing cost-saving measures continue to include our practice of purchasing electricity and natural gas on the open market from Constellation Energy Services. Oakland Schools has multi-year agreements for the purchase of electricity and gas. The electric supply agreement expires in June 2024 and future kWh pricing is expected to increase over 51%. Continued utilization of cost containment measures are reflected in the proposed budget.

Utility costs	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 131,800	\$ 171,200	\$ 39,400	29.9%
Special Education Fund	115,600	156,500	40,900	35.4%
Career Focused Education Fund	721,900	898,800	176,900	24.5%
Medicaid Fund	200	5,900	5,700	2850.0%
Production Print Enterprise Fund	47,800	66,200	18,400	38.5%
Total Utilities Budget	\$ 1,017,300	\$ 1,298,600	\$ 281,300	27.7%

Purchased Services/Supplies/Materials/Dues & Fees

Oakland Schools’ goal is to manage the purchased services, supplies, materials and dues & fees budgets relative to the prior year through improved material and cost management practices and cooperative purchasing programs. Included in the proposed budgets for the General Education Fund, Special Education Fund and Career Focused Education Fund in the dues & fees line items are the property tax abatement expenditure budgets. The schedule below highlights fund comparative purchased services, materials and dues & fees budgets excluding utilities. Expenditure budgets in the General Education Fund in 2023-24 contain provisions for countywide wellbeing initiatives, causing those budgets to exceed 2024-25 by approximately 16%. Expenditures in the Shared Services & Tuition Programs Fund are expected to increase with the budgeted increase in VLAC enrollment. Professional services budgets in the capital projects funds are projected to decrease as the demand for services was higher in 2023-24 when the campus renovations projects were being planned and in their early stages. We will carefully monitor budgets and adjust them as necessary through the amendment process.

PS/Supplies/Materials/Dues & Fees less Utilities	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 6,231,700	\$ 5,202,400	\$ (1,029,300)	-16.5%
Special Education Fund	3,437,500	3,520,400	82,900	2.4%
Career Focused Education Fund	6,567,000	6,606,200	39,200	0.6%
Shared Services & Tuition Programs	3,812,200	4,414,900	602,700	15.8%
ONE Fund	1,023,700	1,135,600	111,900	10.9%
Medicaid Fund	139,000	140,900	1,900	1.4%
HR/Finance Consortium	263,700	267,700	4,000	1.5%
School Activities Fund	180,000	180,000	-	0.0%
Debt Service Funds	6,500	6,500	-	0.0%
Capital Projects Funds	596,300	350,000	(246,300)	-41.3%
Production Print Enterprise Fund	1,317,700	1,163,700	(154,000)	-11.7%
Total Combined Budgets	\$ 23,575,300	\$ 22,988,300	\$ (587,000)	-2.5%

Capital Expenditures

The chart below depicts the planned capital outlay expenditures for all funds including the Capital Project Funds for the new fiscal year. Capital projects can vary significantly from year to year based on a needs assessment and the timing of furniture and equipment replacement. Amounts budgeted agree to the Board-approved 5-Year Capital Outlay Plan. The increased capital budgets in our three major funds are due to staff devices that are due for refresh in 2024-25. Decreases in ONE Fund capital budgets are for the countywide fiber infrastructure project that will be mostly completed in 2023-24. Finally, capital projects funds are showing a significant increase in capital expenditure budgets for 2024-25 due to the renovations to be completed at the four technical campuses as previously discussed in this executive summary.

Capital Expenditures	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 848,100	\$ 909,500	\$ 61,400	7.2%
Special Education Fund	373,700	422,100	48,400	13.0%
Career Focused Education Fund	187,000	237,000	50,000	26.7%
Shared Services & Tuition Programs	213,000	185,000	(28,000)	-13.1%
ONE Fund	1,952,800	10,000	(1,942,800)	-99.5%
Medicaid Fund	3,300	3,300	-	0.0%
Capital Projects Funds	14,974,100	19,159,000	4,184,900	27.9%
Production Print Enterprise Fund	25,000	46,400	21,400	85.6%
Total Capital Outlay Budgets	\$ 18,577,000	\$ 20,972,300	\$ 2,395,300	12.9%

Other Financing Uses

The chart below depicts outgoing transfers and other transactions not classified elsewhere. The General Education Fund other financing uses consist of substitute reimbursements to districts, funding for collaborative projects such as Literacy Essentials Oakland (LEO), along with operating transfers to fund capital projects and Oakland Schools' fees to the ONE Fund. In 2024-25, the General Education Fund budget contains a \$3.2 million transfer to capital projects for roofing projects and boiler updates. Special Education Fund costs in this category consist primarily of the PA-18 base distribution, group home, extraordinary, startup and Section 24 (adjudicated youth) budgets, along with an operating transfer to fund capital projects. Career Focused Education Fund expenditure budgets are primarily to districts for transportation reimbursement and to reimburse districts for staffing and other costs of operating a Career and Technical Education program (regional allocation), along with debt service and capital projects related to the four technical campuses and administration building. Transfers from CFE to the Campus Renovations Capital Projects Fund are increasing in 2024-25 to pay for the aforementioned renovation projects. Finally, five funds contain transfers to the QSCB Defeasement Fund in order to provide resources for payment of those bonds that mature in 2027. The contributions from these five funds correspond to the original analysis of the funds that benefited from the bonds when they were taken out in 2010.

Other Financing Uses	2023-24	2024-25	\$ change	% change
General Education Fund	\$ 684,700	\$ 3,799,800	\$ 3,115,100	455.0%
Special Education Fund	171,722,500	175,373,500	3,651,000	2.1%
Career Focused Education Fund	14,530,900	18,448,000	3,917,100	27.0%
Shared Services & Tuition Programs	365,300	386,400	21,100	5.8%
ONE Fund	525,000	685,800	160,800	30.6%
Medicaid Fund	13,961,300	14,127,300	166,000	1.2%
HR/Finance Consortium	190,900	140,900	(50,000)	-26.2%
Debt Service Funds	770,000	770,000	-	0.0%
Capital Projects Funds	-	120,000	120,000	100.0%
Production Print Enterprise Fund	53,000	52,100	(900)	-1.7%
Total Other Financing Uses	\$ 202,803,600	\$ 213,903,800	\$ 11,100,200	5.5%

Debt Service Expenditures

Included in this budget document are the individual budgets for all three of our Debt Service funds. Total principal and interest requirements remain consistent between FY 2023-24 and FY 2024-25. For additional debt service details, please reference the specific fund budget documents. Below is the combined debt service budgeted expenditures:

Debt Service expenditures	2023-24	2024-25	\$ change	% change
Debt Service - Principal redemption	\$ 1,460,000	\$ 1,535,000	\$ 75,000	5.1%
Debt Service - Interest	1,926,900	1,853,900	(73,000)	-3.8%
Total Debt Service Expenditures	\$ 3,386,900	\$ 3,388,900	\$ 2,000	0.1%

Fund Equity Assumptions

The fund equity schedules below highlight our budgeted ending fund equity assumptions by major fund and reserve designation.

GEF Fund Balance Information	2023-24	2024-25	\$ change
Non-spendable - prepaids	\$ 29,500	\$ 29,500	\$ -
Assigned	3,500,000	1,400,000	(2,100,000)
Unassigned	4,777,500	4,244,000	(533,500)
Total Budgeted Ending Fund Balance	\$ 8,307,000	\$ 5,673,500	\$ (2,633,500)
Unassigned Fund Balance as % of Budgeted Expenditures	20%	15%	
SEF Fund Balance Information	2023-24	2024-25	\$ change
Non-spendable - prepaids	\$ 29,800	\$ 29,800	\$ -
Restricted - Special Education Fund	1,060,800	1,145,200	84,400
Restricted for future center facility renovations	15,496,100	15,496,100	-
Total Budgeted Ending Fund Balance	\$ 16,586,700	\$ 16,671,100	\$ 84,400
Restricted Fund Balance as % of Budgeted Expenditures	5%	5%	
CFEF Fund Balance Information	2023-24	2024-25	\$ change
Non-spendable - Prepaids, Inventory, etc.	\$ 27,600	\$ 27,600	\$ -
Restricted - Career Focused Education	7,829,600	3,693,400	(4,136,200)
Total Budgeted Ending Fund Balance	\$ 7,857,200	\$ 3,721,000	\$ (4,136,200)
Restricted Fund Balance as % of Budgeted Expenditures	15%	6%	

Oakland Schools does not discriminate on the basis of sex, race, color, national origin, religion, height, weight, marital status, sexual orientation (subject to the limits of applicable law), age, genetic information, or disability in its programs, services, activities or employment opportunities. Inquiries related to employment discrimination should be directed to the Assistant Superintendent of Human Resources, Personnel Management and Labor Relations at 248.209.2429. Title IX complaints should be directed to the Title IX Coordinator at 248.209.2590. For all other inquiries related to discrimination, contact the Executive Director of Legal Affairs at 248.209.2062. All complaints may be addressed to 2111 Pontiac Lake Road, Waterford, MI 48328-2736.



General Education Fund Original Budget and Five-Year Forecast

April 2024
Fiscal Year 2024-25

GENERAL EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools General Education Fund is projected to end FY 2024-25 with an unassigned year-end fund balance (at the time of this printing) of \$4,244,000. In 2023-24 and 2024-25, the Superintendent, in accordance with the District’s fund balance policy, assigned a portion of fund balance for certain planned projects to be completed in the subsequent fiscal year. Anticipated ending fund balances for FY 2023-24 and 2024-25 are detailed in the schedules below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Non-Spendable - Prepays	\$ 29,500	\$ 29,500
Assigned	3,500,000	1,400,000
Unassigned	4,777,500	4,244,000
Total Budgeted Ending Fund Balance	\$ 8,307,000	\$ 5,673,500

FY 2024-25 revenues are projected to be \$26.2 million:

- Property taxes - \$14.8 million (57% of total revenue)
- Other local revenues - \$3.5 million
- State Source revenues - \$7.2 million
- Other Financing Source revenues - \$.7 million

FY 2024-25 expenditures are projected to be \$28.8 million:

- General Administration - \$3.3 million
- Finance and Operations - \$9.8 million
- Instructional Services - \$10.3 million
- Plant and Fixed charges - \$5.4 million

The proposed FY 2024-25 General Education Fund budget contains a planned operating deficit of \$(2,633,500). This represents an intentional spend-down of fund balance to fund collaborative programs, including the Business Office and HR Residency Programs, and planned capital projects.

Revenue

- Property taxes have been budgeted to increase by 5.8% based on our projections and supported by those of the Oakland County Equalization Division.
- Interest revenue is projected to decrease due to the uncertain economic forecast.
- Oakland Schools continues to offer a subsidy for a student assessment and data analysis system, called Illuminate DnA at 50% of the product cost. Add-ons above the base product requested by districts are at the districts’ cost. Other instructional tools such as Atlas-Rubicon and Learn360 continue to be provided to LEA’s at a fraction of their cost. The revenue for these products represents the LEA portion of the cost of those tools.
- State source revenue is held flat for FY 2024-25 pending a new state aid budget, with the exception of Section 147c MPERS UAAL Rate Stabilization revenue which is expected to increase and Section 81 ISD Operations revenue which is budgeted to increase 2.0%. Additionally, two MSPSERS categoricals, 147a(3) and 147f were one-time funding in 2023-24 and as such are not included in the 2024-25 budget.

Expenditures

- Salary and benefit budgets were forecasted in fiscal year 2024-25 to reflect a 2.0% across-the-board salary increase, plus step increases for staff not on the top step of their respective salary schedule. Budgets for 2024-25 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2023-24 budgets have been adjusted for unfilled positions and vacancies through March 2024.
- The 2024-25 General Education Fund budget includes expenditures for two new programs intended to be a direct benefit to LEA's. The Business Office Residency and HR Residency programs are being formed to train individuals in various aspects of school business and human resource management with the expectation that they will be ready to take a position at a local district upon completion of the two-year program. Program participants will receive training, an MSBO certification and valuable internship time in local districts. These programs are intending to address the significant turnover in local business offices without a significant pipeline to fill these vacant positions.
- Property tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.

Additional variances are included on the footnote pages.

FIVE-YEAR FORECAST OVERVIEW

Following the General Education Fund (GEF) budget is the GEF five-year operating forecast model. Significant assumptions utilized in the model are identified below:

Revenue

1. Property tax revenues drive the revenue budget. Oakland Schools' property tax collection rate has been historically very high and stable. Oakland Schools utilizes projections obtained from Oakland County Equalization to create our taxable value forecasts. Based on the expectation of growth of the real-estate market, offset by the probability of Headlee rollbacks in the foreseeable future, property taxes are forecasted to increase by the following percentages:
 - 2025-26 3.5%
 - 2026-27 through 2028-29 3.0%
 - 2029-30 2.5%

The District will continue to watch these revenue forecasts for economic impact of the pandemic which could affect both property tax valuations in general along with Michigan Tax Tribunal cases.

2. The investment revenue forecast model uses a formula to generate the expected revenue figures for each fiscal year period. The investment revenue formula is comprised of 50% of the year's revenues plus 50% of the opening fund balance multiplied by the given fiscal year's expected investment rate of return. The factors relied upon in this forecast for growth in investment income are conservative and based on anticipated rates of return in the district's overnight sweep investment account. Significant effort will be placed on improving the rate of return on investment in the coming years while managing investments within the district's investment policy and state law. The current state of economic affairs as of April 2024 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.

3. Fee-based service revenues are budgeted at 1.3 million for 2025-26 and are expected to remain stable through the duration of the forecast.
4. Technology application fees are budgeted at \$.7 million for 2025-26 and are expected to remain flat through 2030.
5. State source revenues of \$7.0 million in 2025-26 for the General Education Fund are comprised primarily of Section 81 funds and Section 147 MPSERS revenue. Section 81 funds are projected to remain flat for the duration of the five-year forecast model. MPSERS 147c revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c is revenue/expenditure neutral. The final significant component of state source revenues is State Payment in Lieu of Taxes which represents reimbursement to the organization for personal property tax losses by the Local Community Stabilization Authority.
6. Other Financing Sources consists of the indirect revenues associated with our grant management responsibilities and charges to Medicaid, tuition programs and the Print Production Enterprise Fund. This line item may fluctuate based on anticipated grant awards.

Expenditures

1. Oakland Schools’ non-union personnel salary and wage cycle is fiscal year based with regards to step movement and salary schedule increases. The forecast includes a salary/growth rate of 1.3%, which would be indicative of step movement from year to year. The forecast includes a 1% increase beginning 2025-26 and every year of the forecast thereafter.
2. The FICA rate is 7.65%. This rate is multiplied by the wage base (social security rate of 6.2% applied to individuals wages up to \$168,600 for calendar year 2024) to produce the FICA costs for the year.
3. There are 8 different retirement rates for school district employees, based on their hire date and/or their personal choice for retirement benefits.

The rates that are effective from October 1, 2023 through September 30, 2024 are:

	Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF	Pension Plus 2
Rate Chgd on Reported Payroll	31.34%	27.48%	26.23%	20.96%	22.21%	20.96%	30.09%	27.16%
MPSERS UAAL Stabilization Rate	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%
Subtotal	48.23%	44.37%	43.12%	37.85%	39.10%	37.85%	46.98%	44.05%
DC Employer Mandatory	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
DC Employer Match	0.00%	1.00%	1.00%	3.00%	3.00%	3.00%	0.00%	1.00%
Personal Healthcare Fund (PHF)	0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%
Total Rate Charged	48.23%	45.37%	46.12%	46.85%	46.10%	46.85%	48.98%	47.05%

The forecasted rates for October 1, 2024 through September 30, 2025 contained in the Governor’s proposed FY25 budget are:

	Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF	Pension Plus 2
Rate Chgd on Reported Payroll	31.36%	27.52%	26.27%	20.96%	22.21%	20.96%	30.11%	27.16%
MPSERS UAAL Stabilization Rate	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%
Subtotal	41.94%	38.10%	36.85%	31.54%	32.79%	31.54%	40.69%	37.74%
DC Employer Mandatory	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
DC Employer Match	0.00%	1.00%	1.00%	3.00%	3.00%	3.00%	0.00%	1.00%
Personal Healthcare Fund (PHF)	0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%
Total Rate Charged	41.94%	39.10%	39.85%	40.54%	39.79%	40.54%	42.69%	40.74%

In order to project a budgeted rate overall for Oakland Schools for 2024-25, an analysis of how many employees we have on each of these plans was studied. A blended rate, exclusive of UAAL, for budgeting retirement costs for 2024-25 has been established at 31.19%. The blended rate exclusive of UAAL has been projected for the duration of the five-year forecast at a 1.0% rate of increase annually.

4. The district provides health insurance to employees, adopting the “hard cap” on the dollar limits the district may pay for health insurance due to legislative mandates and district implementation choice. Future increases to the employer hard cap limits are subject to the medical consumer price index, which the district has no jurisdiction over. The forecast assumes an annual growth rate of 4.0% in the medical CPI for all five years of the forecast.
5. Purchased services accounts are forecasted to increase 2% for all years of the forecast due to inflation.
6. Supply and material budgets as well as dues and fees are projected to grow by 1.0% for the duration of the forecast.

Fund Balance

The Unassigned Fund Balance forecast shows an estimated fund balance of the following levels:

2025-26	\$4.4 million	15.9%
2026-27	\$4.0 million	14.5%
2027-28	\$3.8 million	13.9%
2028-29	\$3.5 million	12.4%
2029-30	\$2.9 million	9.9%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY Percentage Change
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable Prepays, Inventory & Deposits	30,835	29,500	29,500		0.00%
Assigned	2,000,000	1,400,000	3,500,000		150.00%
Unassigned	5,295,696	4,883,800	4,777,500		-2.18%
TOTAL FUND EQUITY, BEGINNING OF YEAR	7,326,531	6,313,300	8,307,000		31.58%
REVENUE					
LOCAL SOURCES					
Property Taxes	13,000,315	14,009,300	14,821,800	A	5.80%
Interest on Investments	1,001,787	785,000	549,500	B	-30.00%
Miscellaneous and Other	27,668	25,000	25,000		0.00%
Community Telecommunications Network (CTN)	467,200	725,000	600,000		-17.24%
SCECH Credits	27,980	30,000	30,000		0.00%
Workshop fees	284,232	350,000	350,000		0.00%
Conference Center - Catering Revenue	8,072	28,500	28,500		0.00%
District & School Services - Rubicon West	85,408	109,800	142,500	C	29.78%
Illuminate	539,932	525,900	533,900		1.52%
Technology Services - Virtual (Cloud) Server Area Storage	138,279	110,000	110,000		0.00%
Technology Services - Student Application	588,135	578,700	517,700		-10.54%
Beverage Consortium	2,132	2,400	-		-100.00%
Facility Rental Fees	13,560	11,000	11,000		0.00%
Rental - Career Connections	119,888	-	-		0.00%
Rental - Virtual Learning Academy	23,000	20,000	20,000		0.00%
Sustainability Committee	2,664	1,500	1,500		0.00%
Auxiliary Services-Purchasing Card Rebate	44,687	40,000	40,000		0.00%
Cooperative Programs (AEPA)	172,932	150,000	150,000		0.00%
Cooperative Programs (Education & Institutional Coop)	171	-	-		0.00%
Transportation (Polyplot)	54,600	-	-		0.00%
Child Nutrition - National President	1,250	-	-		0.00%
MOR COOP Fees	69,149	70,600	70,600		0.00%
Child Nutrition - OC Meal Reimbursement Plan	100,000	-	-		0.00%
Central Applicant Tracking	235,923	155,400	155,400		0.00%
District & School Services - Discovery/Learn 360	140,270	115,600	130,500		12.89%
TOTAL LOCAL SOURCES	17,149,234	17,843,700	18,287,900		2.49%
STATE SOURCES					
Section 81 - ISD Operations	4,269,404	4,482,900	4,572,600		2.00%
Section 147a(2) MPSERS Normal Cost Offset	224,485	239,800	239,800		0.00%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	-	124,200	-	D	-100.00%
Section 147c MPSERS UAAL Rate Stabilization	1,940,564	2,119,400	2,151,200		1.50%
Section 147c2 UAAL	1,106,748	-	-		0.00%
Section 147e MPSERS Employer DC Match	52,182	27,400	27,400		0.00%
Section 147f MPSERS UAAL Rate Reimb	-	55,200	-	D	-100.00%
Sec ORS DC Credit	5,100	5,100	5,100		0.00%
Section 152a Headlee Obligation for Data Collections	183	300	300		0.00%
Section 26.a Renaissance Zone	1,659	1,700	1,700		0.00%
Section 26d Brownfield	36,404	-	-		0.00%
State Payment in Lieu of Taxes	139,915	153,700	153,700		0.00%
TOTAL STATE SOURCES	7,776,644	7,209,700	7,151,800		-0.80%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY Percentage Change
OTHER FINANCING SOURCES					
Sale of Career Connections Bldg	2,050,000	-	-		0.00%
Transfer from Fund 409 CP Career Connections	521,478	-	-		0.00%
Transfer from Fund 270 - Indirect	263,786	268,300	261,400		-2.57%
Transfer from HR/FIN Consortium Fund 277	104,000	127,000	127,000		0.00%
Indirect Revenue	226,250	322,000	326,300		1.34%
TOTAL OTHER FINANCING SOURCES	3,165,514	717,300	714,700		-0.36%
TOTAL REVENUE	28,091,392	25,770,700	26,154,400		1.49%
TOTAL REVENUE AND BEG BALANCE	35,417,923	32,084,000	34,461,400		7.41%
EXPENDITURES					
General Administration	2,041,514	2,108,900	3,303,300		56.64%
Finance and Operations	8,796,559	9,021,800	9,816,200		8.81%
Instructional Services	8,422,996	10,679,000	10,326,000		-3.31%
Plant & Fixed Charges	9,843,591	1,967,300	5,342,400		171.56%
TOTAL EXPENDITURES	29,104,660	23,777,000	28,787,900		21.07%
Operating Surplus/(Deficit)	(1,013,268)	1,993,700	(2,633,500)		-232.09%
FUND EQUITY, END OF YEAR					
Non-Spendable Prepaids, Inventory & Deposits	29,462	29,500	29,500		0.00%
Assigned	1,400,000	3,500,000	1,400,000	E	-60.00%
Unassigned	4,883,801	4,777,500	4,244,000		-11.17%
TOTAL FUND EQUITY, END OF YEAR	6,313,263	8,307,000	5,673,500		-31.70%
TOTAL EXPEND AND ENDING BALANCE	35,417,923	32,084,000	34,461,400		7.41%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION

General Administration

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY % Change
001 Office of the Superintendent	390,682	417,200	423,400		1.49%
002 Deputy Superintendent - Educational Services	289,986	324,500	341,100		5.12%
003 Assist Superintendent - Finance & Operations	273,111	159,200	181,000		13.69%
006 Cabinet Initiatives	19,560	115,100	1,234,000	F	972.11%
049 Communications Services	440,531	500,100	519,900		3.96%
083 Human Resources	382,185	431,000	448,800		4.13%
084 Human Resources - Central Applicant Tracking System	245,459	161,800	155,100		-4.14%
GROUP TOTAL	2,041,514	2,108,900	3,303,300		56.64%

Finance and Operations

011 Financial Services	460,804	400,800	469,800		17.22%
013 Event Management	374,794	478,100	581,600	G	21.65%
014 Government & Community Services-Legislative Services	316,134	359,800	362,100		0.64%
028 Technology Services - Technology Licensing	1,766,571	2,003,100	1,971,300		-1.59%
029 Technology Services - Administration	196,517	154,700	238,300	H	54.04%
030 Technology Services - Technical Support Services	855,351	639,800	693,900		8.46%
032 Technology Services - Application Services	1,972,010	2,042,700	2,325,800	G	13.86%
033 Technology Services - Enterprise Technical Services	623,661	637,200	751,000	G	17.86%
038 Legal Affairs	307,249	394,500	477,200	G	20.96%
039 Records Management	3,058	8,300	8,300		0.00%
040 Auxiliary Services, Maintenance & Facilities Operations	203,217	186,900	195,800		4.76%
041 Maintenance & Facilities Operations	260,889	280,100	291,300		4.00%
042 Office of Procurement & Contracting	159,475	167,700	204,100	G	21.71%
044 Gov't & Community Services - Corp & District Services	600,053	677,300	640,200		-5.48%
045 Auxiliary Services- Pupil Transportation	232,652	190,100	193,600		1.84%
047 Auxiliary Services - Shipping and Receiving	129,941	154,500	158,800		2.78%
048 Child Nutrition	334,183	246,200	253,100		2.80%
GROUP TOTAL	8,796,559	9,021,800	9,816,200		8.81%

Instructional Programs and Services

007 Specialized Student Support	225,899	33,200	-	I	-100.00%
018 Workshops	366,648	694,100	699,500		0.78%
081 District & School Services - School Culture and Climate	1,428,096	2,604,600	1,690,800	J	-35.08%
082 District & School Services - Early Childhood	737,117	867,400	1,037,700	G	19.63%
085 District & School Services - Instruction & Pedagogy	2,327,701	2,663,100	2,845,100		6.83%
086 District & School Services - Research, Eval. Assessment	447,984	523,200	559,600		6.96%
087 District & School Services - Curriculum & Assessment	1,415,545	1,507,600	1,557,100		3.28%
089 District & School Services - Leadership & School Improv.	1,474,006	1,785,800	1,936,200		8.42%
GROUP TOTAL	8,422,996	10,679,000	10,326,000		-3.31%

Plant & Fixed Charges

011 TXG-Property Tax Adjustments and Fees	11,415	45,900	48,800		6.32%
091 PFG-Plant & Fixed Charges - Facility Operations	353,433	372,600	412,000		10.57%
092 PHG-Plant & Fixed Charges - Telephone	46,633	71,800	71,800		0.00%
093 Facility Operations - Leased Facilities	69,306	18,600	165,500	K	789.78%
094 Plant & Fixed Charges - Capital Outlay	487,314	820,000	900,000		9.76%
095 LEAs Transfers and Other Fund Transfers	8,738,400	638,400	3,744,300	L	486.51%
096 Career Connections Facility Operations	137,090	-	-		0.00%
GROUP TOTAL	9,843,591	1,967,300	5,342,400		171.56%
GENERAL EDUCATION FUND TOTAL	29,104,660	23,777,000	28,787,900		21.07%

OAKLAND SCHOOLS GENERAL EDUCATION FUND

FOOTNOTES

FISCAL YEAR 2024-2025

FOOTNOTES: Highlighting line items that are +/-25% and/or +/- \$100K from last year

- A The 5.8% increase in Property Tax revenue reflects the tax base growth and its impact on the district's property tax revenues as forecasted by the Oakland County Equalization Department.
- B The decrease in interest income is a conservative projection due to forecasted economic uncertainties.
- C Atlas Rubicon revenue reflects a 50% subsidy to local districts and fluctuates based on the cost of the software and district participation.
- D Revenue in 2023-24 is one-time revenue per legislation.
- E Assigned Fund Balance consists of funding set aside for specific future projects and fluctuates annually. Assigned Fund Balance in 2024-25 consists of future funding for the Business Office and Human Resources Residency Programs. (see note F)
- F The 2024-25 budget includes the addition of the Business Office Residency Program and Human Resources Residency Program in which staff will be hired and trained for two years to ultimately be prepared to work in a local district business office or HR department upon completion. See Executive Summary for additional details on these programs.
- G Changes are the result of position vacancies in 2023-24 which are fully funded in 2024-25.
- H The increase in Technology Services Administration includes a new position for a mi PLACE Administrator. The Michigan Professional Learning and Collaboration Environment is a virtual learning community which allows inter and cross district and school collaboration.
- I The Specialist Student Support unit was dissolved as a separate unit in 2023-24 and the work is incorporated within other units in the organization.
- J The decrease in DSS-School Culture and Climate is the result of additional resources being provided in 2023-24 for countywide wellbeing programs.
- K The increase in leased facility expenditures is due to the Print Production portion of rent costs being assumed by the General Education Fund.
- L The increase reflects additional planned transfers to other funds in 2024-25. Increases include transfers to the Administration Building Capital Projects Fund to help fund our capital plan. Additional transfers also include those to the 2010 QSCB Defeasement Fund to provide resources to pay bond principal and interest payments.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/26/2024

	Function	Location Description	FY2024 Amendment	FY2025
Type: 4 Revenue				
	Fund: 100	General Education Fund		
	Function: 000	Not Applicable		
	Function: 000	Not Applicable	Total:	
	Fund: 100	General Education Fund	Total:	
	Type: 4	Revenue	Total:	
			25,770,700.00	26,154,400.00
			25,770,700.00	26,154,400.00
			25,770,700.00	26,154,400.00
Type: 5 Expense				
	Fund: 100	General Education Fund		
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	
			270,100.00	242,500.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	
			8,506,100.00	8,190,600.00
	Function: 225	Technology Assisted Instructn		
	Function: 225	Technology Assisted Instructn	Total:	
			613,500.00	542,100.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	
			311,300.00	336,600.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	
			141,200.00	141,200.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	
			1,599,100.00	1,726,700.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	
			598,500.00	1,326,200.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	
			338,400.00	351,600.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	
			56,500.00	59,400.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	
			644,400.00	695,800.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	
			26,300.00	25,500.00
	Function: 271	Pupil Transportation Services		
	Function: 271	Pupil Transportation Services	Total:	
			190,100.00	193,600.00
	Function: 281	Plan, Research, Dev and Eval		
	Function: 281	Plan, Research, Dev and Eval	Total:	
			520,800.00	557,200.00
	Function: 282	Communication Services		
	Function: 282	Communication Services	Total:	
			500,100.00	519,900.00
	Function: 283	Staff/Personnel Svcs		
	Function: 283	Staff/Personnel Svcs	Total:	
			431,000.00	947,400.00
	Function: 284	Support Svcs Tech		
	Function: 284	Support Svcs Tech	Total:	
			5,577,500.00	6,180,300.00
	Function: 285	Pupil Accounting		
	Function: 285	Pupil Accounting	Total:	
			407,200.00	397,700.00
	Function: 289	Other Central Services		
	Function: 289	Other Central Services	Total:	
			492,600.00	459,600.00
	Function: 299	Other Support Services		
	Function: 299	Other Support Services	Total:	
			1,172,200.00	1,281,100.00
	Function: 456	Building Improv Svcs		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/26/2024

Function		Location Description		FY2024	FY2025
			Total:	Amendment	
Function: 456	Building Improv Svcs		Total:	738,600.00	700,000.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal		Total:	3,100.00	168,600.00
Function: 626	Fund Mod-Vocational Ed Fund				
Function: 626	Fund Mod-Vocational Ed Fund		Total:	0.00	0.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	438,400.00	438,400.00
Function: 634	Fund Mod-QSCB Defeasement				
Function: 634	Fund Mod-QSCB Defeasement		Total:	0.00	105,900.00
Function: 645	Fund Mod-CP CFE Reno				
Function: 645	Fund Mod-CP CFE Reno		Total:	0.00	0.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno		Total:	200,000.00	3,200,000.00
Fund: 100	General Education Fund		Total:	23,777,000.00	28,787,900.00
Type: 5	Expense		Total:	23,777,000.00	28,787,900.00

End of Report

Oakland Schools

Annual Budgeting Amendment Report

As of 3/27/2024

Location	Location Description	FY2024 Amendment	FY2025
Type: 4 Revenue			
Fund: 100	General Education Fund		
Location: 000	None	Total: 22,746,300.00	23,262,800.00
Location: 006	Cabinet Admin Services	Total: 725,000.00	600,000.00
Location: 013	Event Management Operations	Total: 408,500.00	408,500.00
Location: 026	Virtual Learning 9-12	Total: 0.00	0.00
Location: 028	Tech Services-Licensing	Total: 745,700.00	786,400.00
Location: 032	Application Services	Total: 578,700.00	517,700.00
Location: 040	Auxiliary Services Admin	Total: 2,400.00	0.00
Location: 041	Facilities Management	Total: 32,500.00	32,500.00
Location: 042	Ofc of Procurement & Contracts	Total: 190,000.00	190,000.00
Location: 045	Pupil Transportation	Total: 0.00	0.00
Location: 048	Child Nutrition	Total: 70,600.00	70,600.00
Location: 084	Central Applicant Tracking	Total: 155,400.00	155,400.00
Location: 085	Instruction & Pedagogy	Total: 115,600.00	130,500.00
Location: 086	Research/Evaluation & Assess	Total: 0.00	0.00
Location: 096	Career Connections	Total: 0.00	0.00
Fund: 100	General Education Fund	Total: 25,770,700.00	26,154,400.00
Type: 4	Revenue	Total: 25,770,700.00	26,154,400.00

Type: 5 Expense

Fund: 100	General Education Fund		
Location: 001	Office Of The Superintendent	Total: 417,200.00	423,400.00
Location: 002	Deputy Supt-Education Services	Total: 324,500.00	341,100.00
Location: 003	Asst Supt-Finance & Operations	Total: 159,200.00	181,000.00
Location: 006	Cabinet Admin Services	Total: 115,100.00	1,234,000.00
Location: 007	Specialized Student Support	Total: 33,200.00	0.00
Location: 011	Financial Services	Total: 446,700.00	518,600.00
Location: 013	Event Management Operations	Total: 478,100.00	581,600.00
Location: 014	Government & Community Svcs	Total: 359,800.00	362,100.00
Location: 018	Event Management-Workshops	Total: 694,100.00	699,500.00
Location: 028	Tech Services-Licensing	Total: 2,003,100.00	1,971,300.00
Location: 029	Tech Services Administration	Total: 154,700.00	238,300.00
Location: 030	Technical Support Services	Total: 639,800.00	693,900.00
Location: 032	Application Services	Total: 2,042,700.00	2,325,800.00
Location: 033	Enterprise Tech Services	Total: 637,200.00	751,000.00
Location: 038	Legal Affairs	Total: 394,500.00	477,200.00
Location: 039	Records Management	Total: 8,300.00	8,300.00
Location: 040	Auxiliary Services Admin	Total: 186,900.00	195,800.00
Location: 041	Facilities Management	Total: 280,100.00	291,300.00
Location: 042	Ofc of Procurement & Contracts	Total: 167,700.00	204,100.00
Location: 044	Corporate & District Services	Total: 677,300.00	640,200.00
Location: 045	Pupil Transportation	Total: 190,100.00	193,600.00
Location: 047	Shipping & Receiving	Total: 154,500.00	158,800.00
Location: 048	Child Nutrition	Total: 246,200.00	253,100.00
Location: 049	Communications Services	Total: 500,100.00	519,900.00
Location: 081	School Culture and Climate	Total: 2,604,600.00	1,690,800.00
Location: 082	Early Childhood	Total: 867,400.00	1,037,700.00
Location: 083	Human Resources	Total: 431,000.00	448,800.00
Location: 084	Central Applicant Tracking	Total: 161,800.00	155,100.00

Oakland Schools
Annual Budgeting Amendment Report
As of 3/27/2024

Location	Location Description	FY2024 Amendment	FY2025
Location: 085	Instruction & Pedagogy	Total: 2,663,100.00	2,845,100.00
Location: 086	Research/Evaluation & Assess	Total: 523,200.00	559,600.00
Location: 087	Curriculum & Assessment	Total: 1,507,600.00	1,557,100.00
Location: 089	Leadership & School Improvemnt	Total: 1,785,800.00	1,936,200.00
Location: 091	Plant & Fixed-Plant Operations	Total: 372,600.00	412,000.00
Location: 092	Plant & Fixed-Telephone	Total: 71,800.00	71,800.00
Location: 093	Plant & Fixed-Plant Ops Summit	Total: 18,600.00	165,500.00
Location: 094	Plant & Fixed-Capital Outlay	Total: 820,000.00	900,000.00
Location: 095	Transfers Out	Total: 638,400.00	3,744,300.00
Fund: 100	General Education Fund	Total: 23,777,000.00	28,787,900.00
Type: 5	Expense	Total: 23,777,000.00	28,787,900.00

End of Report

**OAKLAND SCHOOLS GENERAL EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	% CHANGE
FUND 105				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable prepaids, inventory; and deposits	63,876	15,900	15,900	0.00%
Unassigned	(419,353)	(208,400)	(208,400)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(355,477)	(192,500)	(192,500)	0.00%
OPERATING REVENUE				
Non-Educational Entity	1,008,486	2,900,000	2,355,800	-18.77%
State Sources	50,771,941	77,065,000	55,179,200	-28.40%
Federal Sources	4,547,014	7,200,000	6,465,000	-10.21%
TOTAL REVENUE	56,327,441	87,165,000	64,000,000	-26.58%
TOTAL REVENUE AND BEG BALANCE	55,971,964	86,972,500	63,807,500	-26.63%
EXPENDITURES				
Basic Program - 110	94,315	150,000	127,900	-14.73%
Added Needs - 120	66,476	160,000	48,800	-69.50%
Support Services Pupil - 210	469,910	2,800,000	2,626,500	-6.20%
Support Services Instructional Staff - 220	6,351,589	7,700,000	7,358,200	-4.44%
Support Services General Administration - 230	33,750	80,000	62,700	-21.63%
Support Services Business - 250	60,554	80,000	67,400	-15.75%
Operations & Maintenance - 260	7,968	220,000	131,700	-40.14%
Pupil Transportation Services - 270	1,184,460	2,100,000	2,145,100	2.15%
Support Services Central - 280	324,789	2,200,000	1,627,900	-26.00%
Support Services Other - 290	8,760	25,000	26,100	4.40%
Community Services Direction - 310	286,214	600,000	540,100	-9.98%
Community Activities - 330	253,733	750,000	649,000	-13.47%
Welfare Activities - 360	3,970	50,000	5,600	-88.80%
Other Community Services - 390	500,103	-	-	0.00%
Payments to Other Public Schools - 410	20,710,314	39,700,000	38,236,000	-3.69%
Payments to Not for Profit Entities - 440	25,725,480	29,900,000	9,709,300	-67.53%
Fund Modifications - 610	82,106	650,000	637,700	-1.89%
TOTAL EXPENDITURES	56,164,491	87,165,000	64,000,000	-26.58%
FUND EQUITY, END OF YEAR				
Non-Spendable prepaids, inventory; and deposits	15,855	15,900	15,900	0.00%
Unassigned	(208,382)	(208,400)	(208,400)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(192,527)	(192,500)	(192,500)	0.00%
TOTAL EXPEND AND ENDING BALANCE	55,971,964	86,972,500	63,807,500	-26.63%

**OAKLAND SCHOOLS
GENERAL EDUCATION FUND
5-YEAR FORECAST**

	Amend 2 2023-24	Proposed 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
REVENUES:							
Local Revenues:							
Property taxes	14,009,300	14,821,800	15,340,600	15,800,800	16,274,800	16,763,000	17,182,100
Investment revenue	785,000	549,500	217,000	221,800	220,900	223,200	223,000
Fee based services & misc. revenue	1,453,800	1,322,100	1,322,100	1,322,100	1,322,100	1,322,100	1,322,100
Technology fees - Applications	688,700	679,600	679,600	679,600	679,600	679,600	679,600
Technology fees - Illuminate	525,900	533,900	533,900	533,900	533,900	533,900	533,900
Workshop fees	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Rental revenue	31,000	31,000	31,000	31,000	31,000	31,000	31,000
State Revenues	7,056,000	6,998,100	7,083,000	7,127,100	7,172,100	7,218,300	7,265,500
State Payment in Lieu of Taxes	153,700	153,700	153,700	153,700	153,700	153,700	153,700
Other Sources - Transfer In from CPDI & SRF	127,000	127,000	127,000	127,000	127,000	127,000	127,000
Other Sources - Transfer In from Fund 270 (indirect)	268,300	261,400	261,400	261,400	261,400	261,400	261,400
Other Sources - Transfer In from CPF 409	-	-	-	-	-	-	-
Other Financing Sources	322,000	326,300	300,000	300,000	300,000	300,000	300,000
Other Financing Sources (proceeds from bldg sale)	-	-	-	-	-	-	-
TOTAL REVENUES	25,770,700	26,154,400	26,399,300	26,908,400	27,426,500	27,963,200	28,429,300
EXPENDITURES:							
Salaries/wages	9,341,200	10,839,900	11,178,500	11,435,600	11,698,600	11,967,700	12,243,000
Employee Benefits:							
FICA insurance	678,700	771,800	855,200	874,800	894,900	915,500	936,600
MPSERS retirement program costs	2,720,400	3,295,400	3,521,400	3,638,500	3,759,400	3,884,300	4,013,400
MPSERS Sec 147c	1,535,000	1,831,100	1,916,000	1,960,100	2,005,100	2,051,300	2,098,500
Healthcare insurance	1,192,300	1,533,700	1,616,800	1,681,500	1,748,800	1,818,800	1,891,600
Other employee insurances & benefits	413,100	433,100	454,800	477,500	501,400	526,500	552,800
Purchased Services - Contractors (3110-99)	1,433,700	1,416,600	1,444,900	1,473,800	1,503,300	1,533,400	1,564,100
Purchased Services	3,091,600	2,922,300	2,980,700	3,104,300	3,230,400	3,359,000	3,490,200
Supplies and Materials	1,539,100	525,700	531,000	536,300	541,700	547,100	552,600
Utilities	131,800	171,200	178,000	185,100	192,500	200,200	208,200
Capital Outlay (I.T. Refresh & other)	848,100	909,500	238,000	238,000	238,000	238,000	238,000
Dues/Fees/Leases	133,100	300,700	303,700	306,700	309,800	312,900	316,000
Property tax abatement & delinquency WO	34,200	37,100	38,400	39,500	40,700	41,900	43,000
Operating Transfers Out - SRF	438,400	438,400	638,400	638,400	638,400	638,400	638,400
Operating Transfers Out - QSCB	-	105,900	-	-	-	-	-
Operating Transfers Out - CP Fund:	200,000	3,200,000	1,700,000	700,000	200,000	200,000	200,000
Operating Transfers Out - Other LEAs	46,300	55,500	55,500	55,500	55,500	55,500	55,500
TOTAL EXPENDITURES	23,777,000	28,787,900	27,651,300	27,345,600	27,558,500	28,290,500	29,041,900
OPERATING EXCESS (DEFICIT)	1,993,700	(2,633,500)	(1,252,000)	(437,200)	(132,000)	(327,300)	(612,600)

**OAKLAND SCHOOLS
GENERAL EDUCATION FUND
5-YEAR FORECAST**

Amend 2 2023-24	Proposed 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
4,883,800	4,777,500	4,244,000	4,392,000	3,954,800	3,822,800	3,495,500
1,400,000	3,500,000	1,400,000	-	-	-	-
29,500	29,500	29,500	29,500	29,500	29,500	29,500
4,777,500	4,244,000	4,392,000	3,954,800	3,822,800	3,495,500	2,882,900
3,500,000	1,400,000	-	-	-	-	-
29,500	29,500	29,500	29,500	29,500	29,500	29,500
20.1%	14.7%	15.9%	14.5%	13.9%	12.4%	9.9%

FUND BALANCES:

Beginning of Year - unassigned
Beginning of Year - assigned
Beginning of Year - unspendable

End of Year - unassigned
End of Year - assigned
End of Year - unspendable
End of Year Unassigned FB as % of Exp.



Special Education Fund Original Budget and Five-Year Forecast

April 2024
Fiscal Year 2024-25

SPECIAL EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools Special Education Fund is projected to have a FY 2024-25 year-end restricted fund balance (at the time of this printing) of \$1,145,200. Anticipated ending fund balances for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Non-Spendable Prepaids	\$ 29,800	\$ 29,800
Restricted	1,060,800	1,145,200
Restricted for Center Facility Renovations	15,496,100	15,496,100
Total Budgeted Ending Fund Balance	\$ 16,586,700	\$ 16,671,100

Included in the above fund balance summary, is an estimated \$15,496,100 to be restricted for future special education center facility renovations. This restricted fund balance component is available for center program operators to request funding for renovations.

FY 2024-25 revenue is projected to be \$199.0 million:

- Property taxes - \$188.5 million (95% of total revenue)
- Other local revenues - \$2.5 million
- State Source revenues - \$7.7 million
- Other Financing Sources - \$0.3 million

FY 2024-25 expenditures are projected to be \$198.9 million:

- Special Education - Program Supervision and Direction - \$2.7 million
- Special Education - Program Operations – \$12.0 million
- Special Education - Plant and Fixed charges – \$8.3 million
- Special Education – PA-18 Distribution – \$173.5 million
- Special Education - LEA Transfers and Program Subsidies – \$2.4 million

The PA-18 distribution base funding for fiscal year 2024-25 has been budgeted at \$173,556,600. An additional \$2,450,000 is budgeted for group home and medical student support issues, incarcerated youth, startup assistance, extraordinary contingency, assistive technology equipment and Section 24 payments provided to the local districts that operate educational programs in juvenile detention facilities. The District’s Special Education Fund restricted fund balance is regulated by our fund balance target protocol. The protocol directs goal levels for the restricted fund balance of 5%-10% of Oakland Schools operations. The Oakland Schools Board of Education has determined for the past several years that the District would budget for a 5% restricted fund balance. Our FY 2024-25 budget documents are developed, authorized and issued with fund balance expectations imbedded prior to the end of the current fiscal year using the current fiscal year revenue and expenditure budgets as a basis. Additional PA-18 funds may be released if the 2023-24 audited fund balance results are higher than the 5% target. The FY 2023 audited fund balance exceeded our current 5% target, and as such a supplemental PA-18 Distribution of \$3.8 million was distributed to the LEAs in FY 2024.

PROGRAM AND PERSONNEL

The Special Populations Department within the Special Education Fund is organized into four service delivery areas that interface through the Special Populations Administration. The four service delivery areas are:

- Compliance Support
- Regional Student Support
- Student Services for Low Incidence
- Materials Center, Braille & Large Print Library

In FY 2024-25 staffing is projected to remain stable. Other minor staffing changes are detailed in the Enterprise Wide Executive Summary & Budget Assumptions under Staffing Changes.

Revenue

- Property taxes have been budgeted to increase by 5.8% based on our projections and supported by those of the Oakland County Equalization Division.
- Interest revenue is projected to decrease due to the uncertain economic forecast.
- State source revenue is held flat for FY 2024-25 pending a new state aid budget, with the exception of Section 147c MPERS UAAL Rate Stabilization revenue which is expected to increase. Additionally, two MSPERS categoricals, 147a(3) and 147f were one-time funding in 2023-24 and as such are not included in the 2024-25 budget.
- Other Financing Source revenues, which consist of indirect revenue on grants, are projected remain constant in 2024-25. Indirect revenue is directly correlated to direct grant spending and fluctuates annually based on the timing of expenditures.

Expenditures

- The Special Education PA-18 base distribution (department 078) shows an increase of \$14.2 million or 8.9% from the FY 2023-24 Amendment 2 budget. The FY 2023-24 budget contains a supplemental distribution budget of \$10.7 million not budgeted in FY 2024-25, of which \$3.8 million was distributed to constituent districts in December 2023 and the remaining may be distributed pending finalization of the year end audit.
- Salary and benefit budgets were forecasted in fiscal year 2024-25 to reflect a 2.0% across-the-board salary increase, plus step increases for staff not on the top step of their respective salary schedule. Budgets for 2024-25 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2023-24 budgets have been adjusted for unfilled positions and vacancies through February 2024.
- Property Tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.

Additional variances are included on the footnote pages.

FIVE-YEAR FORECAST OVERVIEW

Attached is the Special Education Fund (SEF) five-year operating forecast model. Significant assumptions utilized in the model are identified below:

REVENUE

1. Property tax revenues drive the revenue budget. Oakland Schools' property tax collection rate has been historically very high and stable. Oakland Schools utilizes projections obtained from Oakland County Equalization to create our taxable value forecasts. Based on the expectation of growth of the real-estate market, offset by the probability of Headlee rollbacks in the foreseeable future, property taxes are forecasted to increase by the following percentages:
 - 2025-26 3.5%
 - 2026-27 through 2028-29 3.0%
 - 2029-30 2.5%

The District will continue to watch these revenue forecasts for economic impact of the pandemic which could affect both property tax valuations in general along with Michigan Tax Tribunal cases.

2. The investment revenue forecast model uses a formula to generate the expected revenue figures for each fiscal year period. The investment revenue formula is comprised of 50% of the year's revenues plus 50% of the opening fund balance multiplied by the given fiscal year's expected investment rate of return. The factors relied upon in this forecast for growth in investment income are conservative and based on anticipated rates of return in the district's overnight sweep investment account. Significant effort will be placed on improving the rate of return on investment in the coming years while managing investments within the district's investment policy and state law. The current state of economic affairs as of April 2024 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
3. Fee-based service revenues are budgeted at \$100,000 million for 2024-25 and are expected to remain stable through the duration of the forecast.
4. State source revenues for the Special Education Fund, primarily Section 51, are projected to remain flat for the duration of the five-year forecast model. MPSERS 147c revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c is revenue/expenditure neutral. The final significant component of state source revenues is State Payment in Lieu of Taxes which represents reimbursement to the organization for personal property tax losses by the Local Community Stabilization Authority.
5. Other Financing Sources consist of the indirect revenues associated with our grant management responsibilities. This line item may fluctuate based on anticipated grant awards, but is forecasted to remain flat.

EXPENDITURES

1. Oakland Schools' non-union personnel salary and wage cycle is fiscal year based with regards to step movement and salary schedule increases. The forecast includes a salary/growth rate of 1.3%, which would be indicative of step movement from year to year. The forecast includes a 1% increase beginning 2025-26 and every year of the forecast thereafter.

2. The FICA rate is 7.65%. This rate is multiplied by the wage base (social security rate of 6.2% applied to individuals wages up to \$168,600 for calendar year 2024) to produce the FICA costs for the year.
3. There are 8 different retirement rates for school district employees, based on their hire date and/or their personal choice for retirement benefits.

The rates that are effective from October 1, 2023 through September 30, 2024 are:

	Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF	Pension Plus 2
Rate Chgd on Reported Payroll	31.34%	27.48%	26.23%	20.96%	22.21%	20.96%	30.09%	27.16%
MPSERS UAAL Stabilization Rate	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%
Subtotal	48.23%	44.37%	43.12%	37.85%	39.10%	37.85%	46.98%	44.05%
DC Employer Mandatory	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
DC Employer Match	0.00%	1.00%	1.00%	3.00%	3.00%	3.00%	0.00%	1.00%
Personal Healthcare Fund (PHF)	0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%
Total Rate Charged	48.23%	45.37%	46.12%	46.85%	46.10%	46.85%	48.98%	47.05%

The forecasted rates for October 1, 2024 through September 30, 2025 contained in the Governor’s proposed FY25 budget are:

	Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF	Pension Plus 2
Rate Chgd on Reported Payroll	31.36%	27.52%	26.27%	20.96%	22.21%	20.96%	30.11%	27.16%
MPSERS UAAL Stabilization Rate	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%
Subtotal	41.94%	38.10%	36.85%	31.54%	32.79%	31.54%	40.69%	37.74%
DC Employer Mandatory	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
DC Employer Match	0.00%	1.00%	1.00%	3.00%	3.00%	3.00%	0.00%	1.00%
Personal Healthcare Fund (PHF)	0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%
Total Rate Charged	41.94%	39.10%	39.85%	40.54%	39.79%	40.54%	42.69%	40.74%

In order to project a budgeted rate overall for Oakland Schools for 2024-25, an analysis of how many employees we have on each of these plans was studied. A blended rate, exclusive of UAAL, for budgeting retirement costs for 2024-25 has been established at 31.19%. The blended rate exclusive of UAAL has been projected for the duration of the five-year forecast at a 1.0% rate of increase annually.

4. The district provides health insurance to employees, adopting the “hard cap” on the dollar limits the district may pay for health insurance due to legislative mandates and district implementation choice. Future increases to the employer hard cap limits are subject to the medical consumer price index, which the district has no jurisdiction over. The forecast assumes an annual growth rate of 4.0% in the medical CPI for all five years of the forecast.
5. Purchased services accounts are forecasted to increase 2% for all years of the forecast due to inflation.
6. Supply and material budgets are projected to grow by 1.0% for the duration of the forecast.
7. Capital outlay costs are budgeted to stay flat at \$113,400 annually for the entire forecast.

The Capital Outlay budget agrees to the 5-Year Capital Outlay Plan that is being presented to the School Board for first reading on April 2, 2024.

8. The SEF distributes Public Act-18 funds to local districts to support new program start-up costs, extraordinary cost reimbursement and distributions calculated through the PA-18 funding distribution model (“LEA base distribution”). The largest component of funds distributed is the LEA base distribution. The start-up and extraordinary cost budgets, along with other budgets for assistive technology capital to be made available to the districts, is included in LEA support in the forecasts.

The LEA base distribution amounts projected are as follows:

2025-26	\$178,440,900
2026-27	\$183,732,500
2027-28	\$189,159,100
2028-29	\$194,716,800
2029-30	\$199,329,300

9. The property tax abatement budget is set at .25% of budgeted annual property tax revenue for all years of this forecast.

FUND BALANCE

The Fund Balance Target protocol per Oakland Schools Board policy is 5%-10% of expenditures. The Oakland Schools Board of Education has determined that during these past several years of economic difficulties for our constituent districts, we would budget for a 5% restricted fund balance. The forecast shows an estimated Restricted – Special Education fund balance of the following levels:

2025-26	\$1.2 million	5.0%
2026-27	\$1.2 million	5.0%
2027-28	\$1.2 million	5.0%
2028-29	\$1.3 million	5.0%
2029-30	\$1.3 million	5.0%

The PA 18 distribution to local districts is adjusted to ensure that the fund only retains a fund balance of approximately 5% and therefore maximizes the amounts available to be distributed to the LEA’s.

**OAKLAND SCHOOLS SPECIAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY Percentage Change
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	36,510	29,800	29,800		0.00%
Restricted - Special Education	4,660,865	4,773,000	1,060,800		-77.77%
Restricted for Future Center Facility Renovations	10,419,600	15,496,100	15,496,100		0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	15,116,975	20,298,900	16,586,700		-18.29%
REVENUE:					
LOCAL SOURCES					
Property tax revenues	165,354,833	178,188,400	188,523,300	A	5.80%
Interest on investments	2,649,849	3,404,000	2,382,800	B	-30.00%
Workshop fees	29,827	50,000	50,000		0.00%
NCI Training Materials	6,702	30,000	30,000		0.00%
Miscellaneous and other	21,790	20,000	20,000		0.00%
TOTAL LOCAL SOURCES	168,063,001	181,692,400	191,006,100		5.13%
STATE SOURCES					
ISD Membership Sec 51a.2	15,555	-	-		0.00%
Special Ed Sec 51a	3,679,739	3,554,600	3,554,600		0.00%
MSB/D deduct (net) 51a.1	(318,334)	(329,100)	(329,100)		0.00%
Special Ed Sec 51e Foundation Payments	46,665	84,600	84,600		0.00%
State Payment in Lieu of Taxes	1,779,617	1,955,400	1,955,400		0.00%
Section 147a(2) MPSERS Normal Cost Offset	208,853	227,000	227,000		0.00%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	-	117,500	-	C	-100.00%
Section 147c MPSERS UAAL Rate Stabilization	1,805,433	2,006,400	2,036,500		1.50%
Section 147c2 MPSERS One-Time Deposit	1,047,291	-	-		0.00%
Section 147e MPSERS Employer DC Match	48,548	26,000	26,000		0.00%
Section 147f MPSERS UAAL Rate Reimb	-	52,200	-	C	-100.00%
MPSERS DC Credit	5,200	5,200	5,200		0.00%
Section 26.a Renaissance Zone	21,106	20,800	20,800		0.00%
Section 26d Brownfield Redevelopment Reimbursement	463,029	-	-		0.00%
School for Deaf/Blind 54	137,079	164,300	164,300		0.00%
TOTAL STATE SOURCES	8,939,781	7,884,900	7,745,300		-1.77%
OTHER FINANCING SOURCES					
Indirect Revenue	311,193	250,000	250,000		0.00%
TOTAL OTHER FINANCING SOURCES	311,193	250,000	250,000		0.00%
TOTAL REVENUE	177,313,975	189,827,300	199,001,400		4.83%
TOTAL REVENUE AND BEGINNING FUND BALANCE	192,430,950	210,126,200	215,588,100		2.60%
EXPENDITURE SUMMARY:					
Oakland Schools - Program Supervision and Direction	2,077,916	2,487,200	2,674,300		7.52%
Oakland Schools - Program Operations	10,301,636	11,172,400	11,955,900		7.01%
Oakland Schools - Plant & Fixed Charges	6,945,457	7,426,100	8,280,200		11.50%
PA-18 Distribution	148,277,365	159,316,800	173,556,600		8.94%
PA-18 Additional Distribution	3,729,000	10,687,000	-		-100.00%
LEA Transfers and Program Subsidies	800,725	2,450,000	2,450,000		0.00%
TOTAL EXPENDITURES	172,132,099	193,539,500	198,917,000		2.78%
Operating Surplus/(Deficit)	5,181,876	(3,712,200)	84,400		102.27%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	29,800	29,800	29,800		0.00%
Restricted - Special Education	4,772,925	1,060,800	1,145,200		7.96%
Restricted for Future Center Facility Renovations	15,496,126	15,496,100	15,496,100		0.00%
TOTAL FUND EQUITY, END OF YEAR	20,298,851	16,586,700	16,671,100		0.51%
TOTAL EXPEND AND ENDING BALANCE:	192,430,950	210,126,200	215,588,100		2.60%

**OAKLAND SCHOOLS SPECIAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION		FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY Percentage Change
018	Special Education Workshops	114,276	158,800	158,800		0.00%
071	Compliance Support - Supv and Direction - 226	-	236,200	249,200		5.50%
071	Compliance Support - Support Svcs - 281	-	921,200	956,500		3.83%
073	Regional Student Support-Psychological Services - 214	671,244	663,200	696,100		4.96%
073	Regional Student Support-Speech and Audiology - 215	422,225	388,800	407,400		4.78%
073	Regional Student Support-Social Work - 216	213,054	218,500	226,500		3.66%
073	Regional Student Support-Teacher Consultant - 218	1,051,641	1,193,400	1,270,500		6.46%
073	Regional Student Support-Pupil Support - 219	1,290,857	1,386,500	1,475,400		6.41%
073	Regional Student Support-Super. and Direction - 226	569,041	611,300	643,200		5.22%
074	Student Services-Speech and Audiology - 215	797,332	783,700	816,200		4.15%
074	Student Services-Orientation and Mobility - 217	603,192	623,200	647,000		3.82%
074	Student Services-Teacher Consultant - 218	3,637,936	3,863,900	4,162,400		7.73%
074	Student Services-Supervision and Direction - 226	495,063	544,100	577,400		6.12%
075	Executive Director - Supervision and Direction - 226	802,345	832,900	933,200	D	12.04%
075	Executive Director - Support Services - 28x	658,480	-	-		0.00%
076	Assistive Materials Center - 219	841,399	971,200	1,139,100	E	17.29%
076	Assistive Materials Center-Super. and Direction - 226	211,467	262,700	271,300		3.27%
078	PA-18 Base Distribution	148,277,365	159,316,800	173,556,600	F	8.94%
078	PA-18 Additional Distribution	3,729,000	10,687,000	-	G	-100.00%
078	LEA Transfers and Program Subsidies	800,725	2,450,000	2,450,000		0.00%
091	Plant & Fixed Charges - Facility Operations	184,472	192,900	202,600		5.03%
092	Plant & Fixed Charges - Telephone	51,067	61,000	61,000		0.00%
093	Facility Operations - Summit Place North	265,548	281,300	304,900		8.39%
094	Plant & Fixed Charges - Capital Outlay	10,793	50,000	100,000	H	100.00%
011	Property Tax Adjustments and Fees	145,053	582,300	618,700		6.25%
095	Operating Transfers Out	211,100	115,100	213,300	I	85.32%
096	Corporate Allocation	6,077,424	6,143,500	6,779,700		10.36%
SPECIAL EDUCATION TOTAL		172,132,099	193,539,500	198,917,000		2.78%

OAKLAND SCHOOLS SPECIAL EDUCATION FUND BUDGET

FOOTNOTES

FISCAL YEAR 2024-2025

FOOTNOTES - Highlighting line items that are +/-25% and/or +/- \$100K from last year

- A The decrease in interest income is a conservative projection due to forecasted economic uncertainties.
- B The decrease in interest income is a conservative projection due to forecasted economic uncertainties.
- C Revenue in 2023-24 is one-time revenue per legislation.
- D Changes are the result of position vacancies in 2023-24 which are fully funded in 2024-25.
- E The increase in the Assistive Materials Center budget includes a new position for a Materials Center Specialist. The Materials Center provides assistive technology, instructional products, and alternate format textbooks/curriculum materials and services to the LEAs of Oakland County to support students with IEPs. The amount of materials being supported has doubled in the last 5 years and additional staffing is required.
- F The PA-18 base distribution increase is a result of property tax revenue growth, offset by changes in the OS operational accounts contained in this budget.
- G The decrease in the PA-18 Additional Distribution reflects the one time additional distribution in 2023-24 to align with the Special Education fund balance protocol which distributes additional funds in excess of a 5% fund balance to the LEAs upon completion of the annual audit. Any additional distribution available for 2024-25 will be determined upon completion of the FY24 audit.
- H Increases in capital outlay budgets are to align with the district's 5-year capital plan.
- I The increase reflects additional planned transfers to other funds in 2024-25. Increases include additional transfers to the 2010 QSCB Defeasement Fund to provide resources to pay bond principal and interest payments.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/27/2024

	Function	Location Description	FY2024 Amendment	FY2025
Type: 4 Revenue				
	Fund: 200	Special Education Fund		
	Function: 000	Not Applicable		
	Function: 000	Not Applicable	Total:	189,827,300.00
	Fund: 200	Special Education Fund	Total:	189,827,300.00
	Type: 4	Revenue	Total:	189,827,300.00
Type: 5 Expense				
	Fund: 200	Special Education Fund		
	Function: 122	Special Education		
	Function: 122	Special Education	Total:	1,500,000.00
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	139,100.00
	Function: 213	Health Services		
	Function: 213	Health Services	Total:	100,000.00
	Function: 214	Psychological Services		
	Function: 214	Psychological Services	Total:	1,013,200.00
	Function: 215	Speech Path & Audiology		
	Function: 215	Speech Path & Audiology	Total:	1,172,500.00
	Function: 216	Social Work Services		
	Function: 216	Social Work Services	Total:	218,500.00
	Function: 217	Visual Aid Services		
	Function: 217	Visual Aid Services	Total:	743,200.00
	Function: 218	Teacher Consultant		
	Function: 218	Teacher Consultant	Total:	5,057,300.00
	Function: 219	Othr Pupil Support Svc		
	Function: 219	Othr Pupil Support Svc	Total:	2,537,700.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	611,900.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	2,517,500.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	104,400.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	786,500.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	556,600.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	170,800.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	590,900.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	412,600.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	12,900.00
	Function: 271	Pupil Transportation Services		
	Function: 271	Pupil Transportation Services	Total:	63,800.00
	Function: 281	Plan, Research, Dev and Eval		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/27/2024

Function		Location Description		FY2024	FY2025
			Total:	Amendment	
Function: 281	Plan, Research, Dev and Eval		Total:	1,103,900.00	1,154,200.00
Function: 282	Communication Services				
Function: 282	Communication Services		Total:	249,800.00	259,300.00
Function: 283	Staff/Personnel Svcs				
Function: 283	Staff/Personnel Svcs		Total:	415,500.00	434,200.00
Function: 284	Support Svcs Tech				
Function: 284	Support Svcs Tech		Total:	2,546,100.00	2,910,400.00
Function: 285	Pupil Accounting				
Function: 285	Pupil Accounting		Total:	203,000.00	197,800.00
Function: 289	Other Central Services				
Function: 289	Other Central Services		Total:	63,200.00	47,300.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	352,600.00	404,800.00
Function: 411	Pymt to K12 Public W/In St				
Function: 411	Pymt to K12 Public W/In St		Total:	170,003,800.00	173,556,600.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal		Total:	177,100.00	177,100.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	19,100.00	19,100.00
Function: 634	Fund Mod-QSCB Defeasement				
Function: 634	Fund Mod-QSCB Defeasement		Total:	0.00	98,200.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno		Total:	96,000.00	96,000.00
Fund: 200	Special Education Fund		Total:	193,539,500.00	198,917,000.00
Type: 5	Expense		Total:	193,539,500.00	198,917,000.00

End of Report

Oakland Schools

Annual Budgeting Amendment Report

As of 3/27/2024

	Location	Location Description	FY2024 Amendment	FY2025
Type: 4 Revenue				
Fund: 200	Special Education Fund			
	Location: 000	None	Total: 189,777,300.00	198,951,400.00
	Location: 013	Event Management Operations	Total: 50,000.00	50,000.00
	Fund: 200	Special Education Fund	Total: 189,827,300.00	199,001,400.00
	Type: 4	Revenue	Total: 189,827,300.00	199,001,400.00
Type: 5 Expense				
Fund: 200	Special Education Fund			
	Location: 001	Office Of The Superintendent	Total: 209,200.00	211,900.00
	Location: 002	Deputy Supt-Education Services	Total: 162,400.00	170,700.00
	Location: 003	Asst Supt-Finance & Operations	Total: 79,400.00	90,000.00
	Location: 006	Cabinet Admin Services	Total: 33,800.00	32,800.00
	Location: 007	Specialized Student Support	Total: 15,900.00	0.00
	Location: 011	Financial Services	Total: 988,100.00	1,093,600.00
	Location: 013	Event Management Operations	Total: 193,800.00	246,000.00
	Location: 014	Government & Community Svcs	Total: 179,900.00	181,000.00
	Location: 018	Event Management-Workshops	Total: 158,800.00	158,800.00
	Location: 028	Tech Services-Licensing	Total: 429,300.00	422,400.00
	Location: 029	Tech Services Administration	Total: 76,500.00	117,000.00
	Location: 030	Technical Support Services	Total: 318,700.00	345,100.00
	Location: 032	Application Services	Total: 1,018,900.00	1,159,400.00
	Location: 033	Enterprise Tech Services	Total: 635,600.00	749,400.00
	Location: 038	Legal Affairs	Total: 208,700.00	245,500.00
	Location: 039	Records Management	Total: 4,300.00	4,300.00
	Location: 040	Auxiliary Services Admin	Total: 94,400.00	99,200.00
	Location: 041	Facilities Management	Total: 134,600.00	139,600.00
	Location: 042	Ofc of Procurement & Contracts	Total: 168,300.00	203,200.00
	Location: 044	Corporate & District Services	Total: 342,100.00	322,500.00
	Location: 045	Pupil Transportation	Total: 63,800.00	66,100.00
	Location: 047	Shipping & Receiving	Total: 77,900.00	79,300.00
	Location: 049	Communications Services	Total: 249,800.00	259,300.00
	Location: 071	SE Compliance	Total: 1,157,400.00	1,205,700.00
	Location: 073	Special Pops Capacity Building	Total: 4,461,700.00	4,719,100.00
	Location: 074	Student Svcs for Low Incidence	Total: 5,814,900.00	6,203,000.00
	Location: 075	Compliance Supervision/Support	Total: 832,900.00	933,200.00
	Location: 076	Materials Center	Total: 1,233,900.00	1,410,400.00
	Location: 078	Program Subsidies-Special Ed	Total: 172,453,800.00	176,006,600.00
	Location: 081	School Culture and Climate	Total: 287,400.00	356,400.00
	Location: 083	Human Resources	Total: 415,500.00	434,200.00
	Location: 085	Instruction & Pedagogy	Total: 30,300.00	32,000.00
	Location: 086	Research/Evaluation & Assess	Total: 182,700.00	197,700.00
	Location: 087	Curriculum & Assessment	Total: 104,200.00	115,400.00
	Location: 089	Leadership & School Improvemnt	Total: 20,300.00	24,400.00
	Location: 091	Plant & Fixed-Plant Operations	Total: 192,900.00	202,600.00
	Location: 092	Plant & Fixed-Telephone	Total: 61,000.00	61,000.00
	Location: 093	Plant & Fixed-Plant Ops Summit	Total: 281,300.00	304,900.00
	Location: 094	Plant & Fixed-Capital Outlay	Total: 50,000.00	100,000.00
	Location: 095	Transfers Out	Total: 115,100.00	213,300.00
	Fund: 200	Special Education Fund	Total: 193,539,500.00	198,917,000.00

Oakland Schools
Annual Budgeting Amendment Report
As of 3/27/2024

Location	Location Description		FY2024	FY2025
Type:	5	Expense Total:	Amendment	
			193,539,500.00	198,917,000.00

End of Report

**OAKLAND SCHOOLS SPECIAL EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	% CHANGE
FUND 205				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable prepaids, inventory; and deposits	3,300	21,700	21,700	0.00%
Unassigned	(172,869)	(28,800)	(28,800)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(169,569)	(7,100)	(7,100)	0.00%
OPERATING REVENUE				
State Sources	1,693,344	3,000,000	2,850,000	-5.00%
Federal Sources	51,049,813	62,500,000	63,150,000	1.04%
TOTAL REVENUE	52,743,157	65,500,000	66,000,000	0.76%
TOTAL REVENUE AND BEG BALANCE	52,573,588	65,492,900	65,992,900	0.76%
EXPENDITURES				
Support Services Pupil - 210	3,404,077	5,020,000	5,011,100	-0.18%
Support Services Instructional Staff - 220	501,757	900,000	784,400	-12.84%
Operation an Maintenance - 260	9,263	-	-	0.00%
Support Services Central - 280	760,452	900,000	909,100	1.01%
Non-Public School Pupils - 370	714,487	3,000,000	3,070,800	2.36%
Payments to Other Public Schools - 410	46,897,586	55,286,000	55,826,800	0.98%
Fund Modifications - 610	293,093	394,000	397,800	0.96%
TOTAL EXPENDITURES	52,580,715	65,500,000	66,000,000	0.76%
FUND EQUITY, END OF YEAR				
Non-Spendable prepaids, inventory; and deposits	21,713	21,700	21,700	0.00%
Unassigned	(28,840)	(28,800)	(28,800)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(7,127)	(7,100)	(7,100)	0.00%
TOTAL EXPEND AND ENDING BALANCE	52,573,588	65,492,900	65,992,900	0.76%

**OAKLAND SCHOOLS
SPECIAL EDUCATION FUND
5-YEAR FORECAST**

04.02.2024

	Amend 2 2023-24	Proposed 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
REVENUES:							
Local Revenues:							
Property tax revenue	178,188,400	188,523,300	195,121,600	200,975,200	207,004,500	213,214,600	218,545,000
Investment revenue	3,404,000	2,382,800	1,334,200	1,373,200	1,413,500	1,455,000	1,490,600
Fee based service revenues	100,000	100,000	100,000	100,000	100,000	100,000	100,000
State Revenues	5,929,500	5,789,900	5,880,300	5,925,600	5,971,900	6,019,200	6,067,700
State Pmt in Lieu of Taxes	1,955,400	1,955,400	1,779,600	1,779,600	1,779,600	1,779,600	1,779,600
Other Financing Sources	250,000	250,000	250,000	250,000	250,000	250,000	250,000
TOTAL REVENUES	189,827,300	199,001,400	204,465,700	210,403,600	216,519,500	222,818,400	228,232,900
EXPENDITURES:							
Salaries/wages	10,474,700	11,224,800	11,483,000	11,747,100	12,017,300	12,293,700	12,576,500
Employee Benefits:							
FICA insurance	763,400	833,700	878,400	898,700	919,300	940,500	962,100
MPERS retirement program costs	3,091,500	3,431,600	3,617,400	3,737,600	3,861,800	3,990,100	4,122,700
MPERS Sec 147c	1,731,700	1,877,800	1,968,200	2,013,500	2,059,800	2,107,100	2,155,600
Healthcare insurance	1,423,900	1,649,700	1,715,700	1,784,300	1,855,700	1,929,900	2,007,100
Other employee insurances	405,000	426,900	448,200	470,600	494,100	518,800	544,700
Purchase Services	1,724,300	1,759,300	1,759,300	1,773,300	1,787,300	1,801,300	1,815,300
Supplies and Materials	312,100	314,200	317,300	320,500	323,700	326,900	330,200
Utilities	115,600	156,500	211,300	285,300	385,200	520,000	702,000
Capital Outlay	23,700	22,100	65,000	65,000	65,000	65,000	65,000
Capital Outlay: I.T. Refresh	50,000	100,000	48,400	48,400	48,400	48,400	48,400
Dues/Fees/Leases	416,200	425,600	425,600	425,600	425,600	425,600	425,600
Property tax abatement & delinquency WO	434,900	471,300	487,800	502,400	517,500	533,000	546,400
Operating Transfers - LEA base distribution	159,316,800	173,556,600	178,440,900	183,732,500	189,159,100	194,716,800	199,328,300
Operating Transfers - LEA add'l distribution	10,687,000	-	-	-	-	-	-
Operating Transfers - LEA support	2,453,600	2,453,600	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000
Operating Transfer Out - SRF	19,100	19,100	19,100	19,100	19,100	19,100	19,100
Operating Transfer Out - QSCB	-	98,200	-	-	-	-	-
Operating Transfer Out - CP FUND 406:	96,000	96,000	96,000	96,000	96,000	96,000	96,000
TOTAL EXPENDITURES	193,539,500	198,917,000	204,431,600	210,369,900	216,484,900	222,782,200	228,195,000
OPERATING EXCESS (DEFICIT):	(3,712,200)	84,400	34,100	33,700	34,600	36,200	37,900

Based on budget

**OAKLAND SCHOOLS
SPECIAL EDUCATION FUND
5-YEAR FORECAST**

	Amend 2 2023-24	Proposed 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
FUND BALANCES:							
Beginning of Year:	20,298,900	16,586,700	16,671,100	16,705,200	16,738,900	16,773,500	16,809,700
Restricted-SE Ctr Renovation	15,496,100	15,496,100	15,496,100	15,496,100	15,496,100	15,496,100	15,496,100
Nonspendable	29,800	29,800	29,800	29,800	29,800	29,800	29,800
Restricted-Special Education	4,773,000	1,060,800	1,145,200	1,179,300	1,213,000	1,247,600	1,283,800
End of Year:	16,586,700	16,671,100	16,705,200	16,738,900	16,773,500	16,809,700	16,847,600
Restricted-SE Ctr Renovation	15,496,100	15,496,100	15,496,100	15,496,100	15,496,100	15,496,100	15,496,100
Nonspendable	29,800	29,800	29,800	29,800	29,800	29,800	29,800
Restricted-Special Education	1,060,800	1,145,200	1,179,300	1,213,000	1,247,600	1,283,800	1,321,700

End of Year Restricted FB as % of Exp net of LEA Transfers

5.0% 5.0% 5.0% 5.0% 5.0% 5.0% 5.0%



Career Focused Education Fund Original Budget and Five-Year Forecast

April 2024
Fiscal Year 2024-25

CAREER FOCUSED EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools Career Focused Education Fund is projected to have a FY 2024-25 year-end restricted fund balance (at the time of this printing) of \$3,693,400. Anticipated ending fund balances for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Non-Spendable - Prepaids	\$ 27,600	\$ 27,600
Restricted	7,829,600	3,693,400
Total Budgeted Ending Fund Balance	\$ 7,857,200	\$ 3,721,000

The FY 2024-25 revenue is projected to be \$53.8 million:

- Property taxes - \$46.1 million (86% of total revenue)
- Other local revenues - \$1.1 million
- State Source revenues - \$6.5 million
- Other Financing Source revenues - \$ 0.1 million

The FY 2024-25 expenditures are projected to be \$57.9 million:

- CFE – Campus & Other Program Operations - \$28.9 million
- LEA – Transfers & Direct Program Subsidies - \$5.7 million
- CFE – Plant & Fixed Charges - \$23.3 million

In compliance with Public Act 451 of 1976, MCL section 380.684, as amended by Public Act 45 of 2007, the following career and technical education programs are operated by the ISD and submitted for review in the Career Focused Education Fund Budget:

<u>State Program Code</u>	<u>State Program Name</u>
501	Agriculture, Agricultural Operations and Related Sciences
510	Marketing Sales and Services
523	Culinary Services
524	Educational General
531	Cosmetology
538	Public Safety/Protective Services
540	Construction Trades
541	Building Maintenance/Line Worker
548	Cyber Security
549	Collision Repair Technician (NATEF Certified)
550	Automobile Technician (NATEF Certified)
551	Medium & Heavy Truck Technician (NATEF Certified)
562	Graphics and Printing Technology and Communications
564	Machine Tool Technology
566	Welding, Brazing & Soldering
575	Mechatronics
580	Health Sciences, Therapeutic Services
595	Computer Programming/Programmer
597	Computer Systems Networking & Telecommunications

PROGRAM AND PERSONNEL

The Career Focused Education (CFE) Fund budget provides leadership and support for a countywide K-12 Career Readiness System that guides students in making informed decisions about their career. The purpose of this funding is as follows:

- The CFE fund is directly responsible for operating four Oakland Schools Technical Campuses; promoting continuous improvement through quality initiatives; aligning instruction and curriculum with the Career Pathways and coordinating career development initiatives across Oakland County's 28 public school districts.
- K-12 Career Readiness Unit leads and coordinates career awareness, exploration, and preparation initiatives via direct services and indirect services to the 28 local districts. They oversee state and federal funding in Oakland County for career and technical education in local districts and OSTC campuses. They provide Education Development Plan (EDP) support and other career readiness resources as well. They create and support regional and local career readiness activities, events, and professional learning for students, parents, and educators.
- The CFE fund develops and coordinates models of teaching and learning for Career Technical Education (CTE), and oversees curriculum development, district coordination and accountability, online and electronic learning resources, Career Readiness summer offerings, integration of emerging technologies into career, post-secondary credit opportunities, business and community partnerships, support career and technical student organization competitions (CTSO), work-based learning opportunities, regional advisory committees, staff development, instruction and assessment.

In FY 2024-25 CTE staffing includes an increase of 5.0 FTE, including four new positions for programs under development in the areas of nanotechnology and robotics. Details of these exciting new programs and personnel changes can be found in the Enterprise Wide Executive Summary & Budget Assumptions under Staffing Changes.

Revenue

- Property taxes have been budgeted to increase by 5.8% based on our projections and supported by those of the Oakland County Equalization Division.
- Interest revenue is projected to decrease due to the uncertain economic forecast.
- State Revenue is projected to stay flat for 2024-25, with the exception of Sec 147c MPERS UAAL Rate Stabilization revenue which is projected to increase due to the increase in the UAAL rate for 2024-25 and MPERS categoricals, 147a(3) and 147f, which were one-time funding in 2023-24 and as such are not included in the 2024-25 budget.

Expenditures

- Campus program operations and their budgets have been aligned to meet the enrollment needs and maximize program offerings.
- Salary and benefit budgets were forecasted in fiscal year 2024-25 to reflect a 2.0% across-the-board salary increase for all staff, plus step increases for staff not on the top step of their respective salary schedule. All salary changes for union staff are subject to collective bargaining. Budgets for 2024-25 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2023-24 budgets have been adjusted for unfilled positions and vacancies through February 2024.
- Property Tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.

Additional variances are included on the footnote pages.

FIVE-YEAR FORECAST OVERVIEW

Following the Career-Focused Education Fund (CFEF) budget, is the CFEF five-year operating forecast model. Significant assumptions utilized in the model are identified below:

REVENUE

1. Property tax revenues drive the revenue budget. Oakland Schools' property tax collection rate has been historically very high and stable. Oakland Schools utilizes projections obtained from Oakland County Equalization to create our taxable value forecasts. Based on the expectation of growth of the real-estate market, offset by the probability of Headlee rollbacks in the foreseeable future, property taxes are forecasted to increase by the following percentages:
 - a. 2025-26 3.5%
 - b. 2026-27 through 2028-29 3.0%
 - c. 2029-30 2.5%

The District will continue to watch these revenue forecasts for economic impact of the pandemic which could affect both property tax valuations in general along with Michigan Tax Tribunal cases.

2. The investment revenue forecast model uses a formula to generate the expected revenue figures for each fiscal year period. The investment revenue formula is comprised of 50% of the year's revenues plus 50% of the opening fund balance multiplied by the given fiscal year's expected investment rate of return. The factors relied upon in this forecast for growth in investment income are conservative and based on anticipated rates of return in the district's overnight sweep investment account. Significant effort will be placed on improving the rate of return on investment in the coming years while managing investments within the district's investment policy and state law. The current state of economic affairs as of April 2024 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
3. Miscellaneous and other revenues are projected to remain flat through the balance of the forecast.
4. State source revenues of \$6.0 million in 2024-25 for the Career Focused Education Fund are comprised primarily of Section 61 and MPSERS Sec 147 funds. Section 61 funds are projected to remain flat for the duration of the five-year forecast model. MPSERS 147c revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c is revenue/expenditure neutral. The final significant component of state source revenues is State Payment in Lieu of Taxes which represents reimbursement to the organization for personal property tax losses by the Local Community Stabilization Authority.
5. Other Financing Sources consist of the indirect revenues associated with our grant management responsibilities and revenue received from Wayne RESA for Section 107 Adult Education monitoring responsibilities. This line item remains flat for the duration of the forecast.

EXPENDITURES

1. This fund's forecast utilizes two salary/wage growth rate assumptions. The first rate is representative of the funds non-union personnel. Oakland Schools' non-union personnel salary

and wage cycle is fiscal year based with regards to step movement and salary schedule increases, when applicable. The forecast includes a salary/growth rate of 1.3%, which would be indicative of step movement from year to year.

The union wage assumption rate is also fiscal year based. The rate is comprised of an average of .89% for step increases as based on the current union contract.

The forecast includes a 1% increase for every year of the forecast.

2. The FICA rate is 7.65%. This rate is multiplied by the wage base (social security rate of 6.2% applied to individuals wages up to \$168,600 for calendar year 2023) to produce the FICA costs for the year.
3. There are 8 different retirement rates for school district employees, based on their hire date and/or their personal choice for retirement benefits.

The rates that are effective from October 1, 2023 through September 30, 2024 are:

	Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF	Pension Plus 2
Rate Chgd on Reported Payroll	31.34%	27.48%	26.23%	20.96%	22.21%	20.96%	30.09%	27.16%
MPSERS UAAL Stabilization Rate	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%
Subtotal	48.23%	44.37%	43.12%	37.85%	39.10%	37.85%	46.98%	44.05%
DC Employer Mandatory	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
DC Employer Match	0.00%	1.00%	1.00%	3.00%	3.00%	3.00%	0.00%	1.00%
Personal Healthcare Fund (PHF)	0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%
Total Rate Charged	48.23%	45.37%	46.12%	46.85%	46.10%	46.85%	48.98%	47.05%

The forecasted rates for October 1, 2024 through September 30, 2025 contained in the Governor’s proposed FY25 budget are:

	Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF	Pension Plus 2
Rate Chgd on Reported Payroll	31.36%	27.52%	26.27%	20.96%	22.21%	20.96%	30.11%	27.16%
MPSERS UAAL Stabilization Rate	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%	10.58%
Subtotal	41.94%	38.10%	36.85%	31.54%	32.79%	31.54%	40.69%	37.74%
DC Employer Mandatory	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
DC Employer Match	0.00%	1.00%	1.00%	3.00%	3.00%	3.00%	0.00%	1.00%
Personal Healthcare Fund (PHF)	0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%
Total Rate Charged	41.94%	39.10%	39.85%	40.54%	39.79%	40.54%	42.69%	40.74%

In order to project a budgeted rate overall for Oakland Schools for 2024-25, an analysis of how many employees we have on each of these plans was studied. A blended rate, exclusive of UAAL, for budgeting retirement costs for 2024-25 has been established at 31.19%. The blended rate exclusive of UAAL has been projected for the duration of the five-year forecast at a 1.0% rate of increase annually.

4. The district provides health insurance to employees, adopting the “hard cap” on the dollar limits the district may pay for health insurance due to legislative mandates and district implementation choice. Future increases to the employer hard cap limits are subject to the medical consumer price index, which the district has no jurisdiction over. The forecast assumes an annual growth rate of 4.0% in the medical CPI for all five years of the forecast.

5. Purchased services accounts are forecasted to increase 2% for all years of the forecast due to inflation and contain other year-to-year adjustments as necessary. In 2023-24, the district received funding for partial reimbursement of a School Resource Officer (SRO) through a Michigan State Police grant, with the balance funded through local revenues. The district has an arrangement with the Oakland County Sheriff's Department to provide one SRO for each of the four technical campuses. Beginning in 2026-27, all SRO's will be 100% funded through local revenues.
6. Supply and material budgets as well as dues and fees are projected to grow by 1.0% for the duration of the forecast.
7. Ongoing utility annual cost increases at 4% are reflected in the assumption schedule.
8. The Capital Outlay budget agrees to the Oakland Schools 5-year Capital Outlay Plan that is being presented to the School Board for first reading on April 2, 2024. Oakland Schools has forecasted \$55,000, \$75,000 and \$20,000 to be expended for instructional capital, I.T. refresh capital and facilities non-instructional capital, respectively for all years of the forecast.

In addition, there are funds budgeted in the Campus Capital Projects Fund 404 for additional capital outlay needs. Operating transfers are budgeted to be made from the CFE Fund to the Campus Capital Projects Fund for renovation projects currently underway. Additional details can be found in the enterprise-wide executive summary.

9. The Campus Renovations Debt Service obligations are mainly funded by the related Debt Service Fund 311. To the extent possible, some transfers out from the CFEF fund into debt service are established in the forecast. The forecast contains transfers out to debt service of \$3.3 - \$3.8 million annually.

The annual debt service payments are \$2.5 million through 2036.

10. Dues, Fees and Miscellaneous expenditures budgets are held flat for the duration of the forecast.
11. The property tax abatement budget is set at .25% of budgeted annual property tax revenue for all years of this forecast.
12. Regional Programs consists of resource allocations designed to meet countywide regional plan priorities. Budgets also include early college/dual enrollment for students attending the Oakland Schools Technical Campuses and costs for students to obtain regional certifications or attend CTE competitions. Total funding for these programs is \$3.8 million annually throughout the entire forecast.
13. All years of the forecast include \$498,300 for operating costs for the STEM mobile classroom.
14. The Transportation Reimbursement Transfer to LEAs is set at \$1.8 million annually throughout the forecast.

FUND BALANCE

The forecast shows an estimated restricted fund balance of the following levels:

2025-26	\$3.2 million	5.6%
2026-27	\$2.9 million	5.1%
2027-28	\$4.1 million	7.2%
2028-29	\$4.4 million	7.3%
2029-30	\$7.7 million	13.3%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY PERCENTAGE CHANGE
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	39,974	27,600	27,600		0.00%
Restricted - Career Focused Education	7,080,085	6,853,100	7,829,600		14.25%
TOTAL FUND EQUITY, BEGINNING OF YEAR	7,120,059	6,880,700	7,857,200		14.19%
REVENUE					
LOCAL SOURCES					
Property Taxes	40,445,772	43,584,500	46,112,400	A	5.80%
Interest on Investments	866,508	948,000	663,600	B	-30.00%
Program Revenue	88,700	40,800	40,800		0.00%
Workshop Revenue	10,910	10,000	10,000		0.00%
Oakland County Competitive Robotics Assoc.	4,875	20,000	20,000		0.00%
Early College Tuition-District	289,928	348,000	348,000		0.00%
Miscellaneous Revenue	11,315	10,000	10,000		0.00%
TOTAL LOCAL SOURCES	41,718,008	44,961,300	47,204,800		4.99%
STATE SOURCES					
Voc Ed Sec 61a.1	2,444,202	2,007,000	2,007,000		0.00%
Voc Ed Administration Sec 61a.2	14,071	10,900	10,900		0.00%
CTE Early/Middle College Programs 61b	215,705	177,700	177,700		0.00%
CTE Per Pupil Incentive Sec 61d	60,889	-	-		0.00%
Section 147a(2) MPSERS Normal Cost Offset	359,081	374,900	374,900		0.00%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	-	194,100	-	C	-100.00%
Section 147c MPSERS UAAL Rate Stabilization	4,833,347	3,313,700	3,363,400		1.50%
Section 147e MPSERS Employer DC Match	83,469	42,900	42,900		0.00%
Section 147f MPSERS UAAL Rate Reimb	-	86,300	-	C	-100.00%
MPSERS DC Credit	10,136	10,100	10,100		0.00%
Section 26.a Renaissance Zone	5,163	5,100	5,100		0.00%
Section 26d Brownfield	113,256	-	-		0.00%
State Payment in Lieu of Taxes	435,290	478,300	478,300		0.00%
TOTAL STATE SOURCES	8,574,609	6,701,000	6,470,300		-3.44%
OTHER FINANCING SOURCES					
Sec 107 Adult Ed - Wayne RESA	21,332	25,000	25,000		0.00%
Indirect Revenue	94,810	103,100	113,100		9.70%
TOTAL OTHER FINANCING SOURCES	116,142	128,100	138,100		7.81%
TOTAL REVENUE	50,408,759	51,790,400	53,813,200		3.91%
TOTAL REVENUE AND BEG BALANCE	57,528,818	58,671,100	61,670,400		5.11%
EXPENDITURE SUMMARY:					
CFE - Campus & Other Program Operations	26,484,430	26,712,600	28,943,300		8.35%
LEA - Transfers & Program Subsidies	5,371,211	5,700,000	5,713,000		0.23%
CFE - Plant & Fixed Charges	18,792,456	18,401,300	23,293,100		26.58%
TOTAL EXPENDITURES	50,648,097	50,813,900	57,949,400		14.04%
Operating Surplus/(Deficit)	(239,338)	976,500	(4,136,200)		-523.57%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	27,578	27,600	27,600		0.00%
Restricted - Career Focused Education	6,853,143	7,829,600	3,693,400		-52.83%
TOTAL FUND EQUITY, END OF YEAR	6,880,721	7,857,200	3,721,000		-52.64%
TOTAL EXPEND AND ENDING BALANCE	57,528,818	58,671,100	61,670,400		5.11%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION		FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY PERCENTAGE CHANGE
OAKLAND SCHOOLS OPERATIONS						
018	Workshop Budget	4,002	9,800	9,800		0.00%
051	CFE- Early College	390,794	456,700	456,200		-0.11%
055	CFE - District & Campus Support-Instructional Services 127	783,843	62,200	87,000	D	39.87%
055	CFE.- Counseling 212	-	6,000	6,000		0.00%
055	CFE - District & Campus Support-Improvement of Instr. 221	2,142,915	2,193,300	3,076,300	E	40.26%
055	CFE - District & Campus Support-Supv & Dir 226	281,539	324,400	363,200		11.96%
055	CFE - District & Campus Support - Academic 227	129,691	65,000	65,000		0.00%
055	CFE - Campus Transportation 271	-	7,000	7,000		0.00%
055	CFE - Personnel Services 283	25,918	40,000	40,000		0.00%
055	CFE - District & Campus Support - Tech Support 284	210,082	246,500	246,500		0.00%
061	LEA - Transportation Support	1,799,999	1,800,000	1,800,000		0.00%
062	LEA STEMi Operational Budget	467,112	498,300	498,300		0.00%
063	LEA Career Readiness Allocation	3,545,485	3,593,000	3,606,000		0.36%
063	LEA - Career Readiness - OCCRA 0574	25,727	84,000	84,000		0.00%
064	LEA Career Readiness Camps	-	100,000	100,000		0.00%
065	LEA Career Readiness STEM	-	123,000	123,000		0.00%
091	Plant & Fixed Charges - Facility Operations	300,872	328,800	318,000		-3.28%
092	Plant & Fixed Charges - Telephone	47,302	57,100	57,100		0.00%
094	Plant & Fixed Charges - Capital Outlay	9,136	50,000	100,000	F	100.00%
	General Allocation	8,272,554	8,399,800	9,328,400	G	11.06%
095	Plant & Fixed Charges - Operating Transfers Out	10,127,100	9,423,100	13,338,200	H	41.55%
011	Property Tax Adjustments and Fees	35,492	142,500	151,400		6.25%
		28,599,563	28,010,500	33,861,400		20.89%
NW CAMPUS OPERATIONS						
056	NORTHWEST CAMPUS - Office Of The Principal 241	774,249	690,400	728,800		5.56%
	NORTHWEST CAMPUS - Ext Day & Summer School 127	177,137	190,100	179,100		-5.79%
	NORTHWEST CAMPUS - Counseling 212	296,179	257,400	250,900		-2.53%
	NORTHWEST CAMPUS - Social Work 216	208,482	167,100	162,800		-2.57%
	NORTHWEST CAMPUS - Custodial 261	404,268	411,500	446,300	I	8.46%
	NORTHWEST CAMPUS - Security 266	45,874	187,800	190,600		1.49%
	NORTHWEST CAMPUS - Transportation 271	13,596	26,800	26,800		0.00%
	NORTHWEST CAMPUS - Technical Support 284	103,051	119,000	125,100		5.13%
	NORTHWEST CAMPUS - Academic Support 0524	297,287	304,900	320,000		4.95%
	Agricultural Operations 0501	374,944	350,500	379,700		8.33%
	Marketing, Sales & Services 0510	88,034	91,200	95,100		4.28%
	Culinary Services 0523	368,678	391,000	395,100		1.05%
	Construction Trades 0540	156,290	229,200	229,300		0.04%
	Energy & Electric 0541	177,200	178,500	185,100		3.70%
	Collision Repair 0549	204,105	212,900	224,300		5.35%
	Automobile Technician 0550	242,995	252,800	266,000		5.22%
	Graphics Communications 0562	172,169	195,800	209,200		6.84%
	Mechatronics 0575	179,440	190,600	192,400		0.94%
	Health Sciences 0580	353,838	363,700	387,200		6.46%
	Computer Programming/Programmer 0595	251,106	196,200	268,700	J	36.95%
	COVID-Related Expenses 0911	39,065	-	-		0.00%
		4,927,987	5,007,400	5,262,500		5.09%
F56	NORTHWEST CAMPUS - Facilities	333,849	355,000	376,700		6.11%
056	NW CAMPUS TOTAL	5,261,836	5,362,400	5,639,200		5.16%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION		FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY PERCENTAGE CHANGE
OAKLAND SCHOOLS OPERATIONS						
SE CAMPUS OPERATIONS						
057	SOUTHEAST CAMPUS - Office Of Principal 241	637,716	660,200	701,200		6.21%
	SOUTHEAST CAMPUS - Ext Day & Summer School 127	217,522	199,400	162,200		-18.66%
	SOUTHEAST CAMPUS - Counseling 212	221,602	225,100	254,800		13.19%
	SOUTHWEST CAMPUS - Social Work 216	164,835	143,200	169,700		18.51%
	SOUTHEAST CAMPUS - Custodial 261	667,765	628,500	703,300	I	11.90%
	SOUTHEAST CAMPUS - Security 266	68,577	197,000	207,700		5.43%
	SOUTHEAST CAMPUS - Transportation 271	13,552	18,900	18,000		-4.76%
	SOUTHEAST CAMPUS - Technical Support 284	105,125	119,600	125,200		4.68%
	SOUTHEAST CAMPUS - Academic Support 0524	282,438	300,500	320,400		6.62%
	Marketing, Sales & Services 0510	130,372	138,800	151,400		9.08%
	Culinary Services 0523	407,545	396,500	423,300		6.76%
	Public Safety 0538	145,254	155,500	161,700		3.99%
	Construction Trades 0540	236,636	240,300	255,500		6.33%
	Energy & Electric 0541	121,285	124,300	134,500		8.21%
	Cyber Security 0548	123,531	111,700	119,300		6.80%
	Collision Repair 0549	108,432	132,700	173,000	J	30.37%
	Automobile Technician 0550	197,249	243,400	254,500		4.56%
	Graphics Communications 0562	208,770	216,000	228,600		5.83%
	Welding, Brazing, & Soldering 0566	121,901	132,900	142,000		6.85%
	Mechatronics 0575	227,382	236,000	325,000	J	37.71%
	Health Sciences 0580	464,862	491,000	504,600		2.77%
	Computer Programming/Programmer 0595	168,363	172,500	179,300		3.94%
	COVID-Related Expenses 0911	9,972	-	-		0.00%
		5,050,686	5,284,000	5,715,200		8.16%
F57	SOUTHEAST CAMPUS - Facilities	293,648	382,100	404,100		5.76%
057	SE CAMPUS TOTAL	5,344,334	5,666,100	6,119,300		8.00%
NE CAMPUS OPERATIONS						
058	NORTHEAST CAMPUS - Office Of The Principal 241	652,309	719,600	762,200		5.92%
	NORTHEAST CAMPUS - Ext Day Instruction 127	315,516	271,900	218,700		-19.57%
	NORTHEAST CAMPUS - Counseling 212	245,065	261,800	258,600		-1.22%
	NORTHEAST CAMPUS - Social Work 216	223,050	147,400	148,300		0.61%
	NORTHEAST CAMPUS - Custodial 261	520,525	473,300	549,100	I	16.02%
	NORTHEAST CAMPUS - Security 266	101,430	207,900	236,200		13.61%
	NORTHEAST CAMPUS - Transportation 271	51,245	31,400	32,000		1.91%
	NORTHEAST CAMPUS - Technical Support 284	101,647	109,000	114,500		5.05%
	NORTHEAST CAMPUS - Academic Support 0524	270,317	287,600	301,300		4.76%
	Marketing, Sales & Services 0510	149,641	152,900	160,000		4.64%
	Culinary Services 0523	428,384	420,800	451,700		7.34%
	Cosmetology 0531	718,082	716,200	822,200	K	14.80%
	Construction Trades 0540	338,574	366,700	378,500		3.22%
	Collision Repair 0549	225,147	185,600	200,500		8.03%
	Automobile Technician 0550	212,364	205,200	219,800		7.12%
	Machine Tool Operation 0564	137,512	142,400	148,500		4.28%
	Welding, Brazing, & Soldering 0566	188,953	194,700	203,500		4.52%
	Mechatronics 0575	177,620	186,400	189,400		1.61%
	Health Sciences 0580	355,735	364,800	385,900		5.78%
	Computer Programming/Programmer 0595	208,237	211,800	219,300		3.54%
	Covid Related Expenses 0911	24,471	-	-		0.00%
		5,645,824	5,657,400	6,000,200		6.06%
F58	NORTHEAST CAMPUS - Facilities	302,231	332,900	373,200		12.11%
058	NE CAMPUS TOTAL	5,948,055	5,990,300	6,373,400		6.40%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION		FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	Notes	FY to FY PERCENTAGE CHANGE
OAKLAND SCHOOLS OPERATIONS						
SW CAMPUS OPERATIONS						
059	SOUTHWEST CAMPUS - Office Of The Principal 241	641,160	671,100	720,800		7.41%
	SOUTHWEST CAMPUS - Ext Day & Summer School 127	179,928	190,900	173,300		-9.22%
	SOUTHWEST CAMPUS - Counseling 212	234,116	234,600	216,700		-7.63%
	SOUTHWEST CAMPUS - Social Work 216	152,861	159,700	155,800		-2.44%
	SOUTHWEST CAMPUS - Custodial 261	524,214	541,000	555,000	I	2.59%
	SOUTHWEST CAMPUS - Security 266	61,550	135,200	140,900		4.22%
	SOUTHWEST CAMPUS - Transportation 271	9,053	10,900	10,500		-3.67%
	SOUTHWEST CAMPUS - Technical Support 284	108,303	123,300	129,400		4.95%
	SOUTHWEST CAMPUS - Academic Support 0524	292,867	316,700	323,800		2.24%
	Agricultural Operations 0501	314,430	282,500	262,800		-6.97%
	Marketing, Sales & Services 0510	165,746	173,700	178,200		2.59%
	Culinary Services 0523	422,721	388,300	405,600		4.46%
	Collision Repair 0549	240,756	249,500	261,400		4.77%
	Automobile Technician 0550	240,573	255,400	265,500		3.95%
	Medium & Heavy Truck Technology 0551	148,438	154,500	159,600		3.30%
	Graphics Communications 0562	215,457	222,500	236,000		6.07%
	Welding, Brazing, & Soldering 0566	181,258	186,700	197,300		5.68%
	Mechatronics 0575	241,328	264,200	272,800		3.26%
	Health Sciences 0580	504,774	539,100	565,900		4.97%
	Computer Programming/Programmer 0595	149,845	156,600	161,700		3.26%
	Computer Systems Networking & Telecomm 0597	169,568	176,100	182,700		3.75%
	Covid Related Expenses 0911	13,100	-	-		0.00%
		5,212,046	5,432,500	5,575,700		2.64%
F59	SOUTHWEST CAMPUS - Facilities	282,263	352,100	380,400		8.04%
059	SW CAMPUS TOTAL	5,494,309	5,784,600	5,956,100		2.96%
	TOTAL CAMPUS OPERATIONS	22,048,534	22,803,400	24,088,000		5.63%
	CAREER FOCUSED EDUCATION TOTAL	50,648,097	50,813,900	57,949,400		14.04%

OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND BUDGET

FISCAL YEAR 2024-2025

FOOTNOTES - Highlighting line items that are +/-25% and/or +/- \$100K from last year

- A The 5.8% increase in Property Tax revenue reflects the tax base growth and its impact on the district's property tax revenues as forecasted by the Oakland County Equalization Department.
- B The decrease in interest income is a conservative projection due to forecasted economic uncertainties.
- C Revenue in 2023-24 is one-time revenue per legislation.
- D The increase in District & Campus Support Instructional Services is for additional textbook/curriculum materials in 2024-25.
- E The increase in District & Campus Support Improvement of Instruction budgets are for four new positions that will directly benefit local districts. These new STEM consultants will be developing new programs in Nanotechnology and Robotics at the SE and SW campuses, respectively. See Executive Summary for additional information on these new programs.
- F Increases in capital outlay budgets are to align with the district's 5-year capital plan.
- G Changes are the result of position vacancies in 2023-24 which are fully funded in 2024-25 in departments which are partially allocated to this fund.
- H The increase reflects additional planned transfers to other funds in 2024-25. Increases include transfers to the CFE Campus Renovations Capital Projects Fund to help fund renovations to build secured entrances and welcome centers at all four campuses. Additional transfers also include those to the 2010 QSCB Defeasement Fund to provide resources to pay bond principal and interest payments.
- I The increase in custodial budgets is due to an anticipated rise in utility costs, most significantly electricity in 2024-25.
- J Changes are the result of position vacancies in 2023-24 which are fully funded in 2024-25.
- K Changes in Northeast Campus Cosmetology program include an additional instructional technician position based on student enrollment.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/27/2024

	Function	Location Description	FY2024 Amendment	FY2025
Type: 4 Revenue				
	Fund: 600	Vocational Ed Fund		
	Function: 000	Not Applicable		
	Function: 000	Not Applicable	Total:	
	Fund: 600	Vocational Ed Fund	Total:	
	Type: 4	Revenue	Total:	
			51,790,400.00	53,813,200.00
			51,790,400.00	53,813,200.00
			51,790,400.00	53,813,200.00
Type: 5 Expense				
	Fund: 600	Vocational Ed Fund		
	Function: 127	Career & Technical		
	Function: 127	Career & Technical	Total:	
			16,574,800.00	17,308,900.00
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	
			134,800.00	120,500.00
	Function: 212	Guidance Services		
	Function: 212	Guidance Services	Total:	
			1,431,900.00	1,447,000.00
	Function: 216	Social Work Services		
	Function: 216	Social Work Services	Total:	
			617,400.00	636,600.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	
			2,532,700.00	3,494,500.00
	Function: 225	Technology Assisted Instructn		
	Function: 225	Technology Assisted Instructn	Total:	
			104,300.00	99,600.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	
			351,100.00	391,500.00
	Function: 227	Academic Student Assessment		
	Function: 227	Academic Student Assessment	Total:	
			65,000.00	65,000.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	
			264,700.00	264,700.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	
			886,600.00	971,700.00
	Function: 241	Principal Office		
	Function: 241	Principal Office	Total:	
			2,741,300.00	2,913,000.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	
			1,198,900.00	1,425,900.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	
			171,600.00	177,700.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	
			160,000.00	171,000.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	
			3,934,100.00	4,239,500.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	
			740,000.00	787,500.00
	Function: 271	Pupil Transportation Services		
	Function: 271	Pupil Transportation Services	Total:	
			149,500.00	148,500.00
	Function: 281	Plan, Research, Dev and Eval		
	Function: 281	Plan, Research, Dev and Eval	Total:	
			238,600.00	255,600.00
	Function: 282	Communication Services		
	Function: 282	Communication Services	Total:	
			251,600.00	261,200.00
	Function: 283	Staff/Personnel Svcs		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/27/2024

Function		Location Description		FY2024	FY2025
			Total:	Amendment	
Function: 283	Staff/Personnel Svcs		Total:	1,065,800.00	1,110,000.00
Function: 284	Support Svcs Tech				
Function: 284	Support Svcs Tech		Total:	3,994,100.00	4,513,100.00
Function: 285	Pupil Accounting				
Function: 285	Pupil Accounting		Total:	203,000.00	197,800.00
Function: 289	Other Central Services				
Function: 289	Other Central Services		Total:	68,900.00	48,000.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	203,500.00	255,800.00
Function: 411	Pymt to K12 Public W/In St				
Function: 411	Pymt to K12 Public W/In St		Total:	3,088,000.00	3,088,000.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal		Total:	218,600.00	218,600.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	19,100.00	19,100.00
Function: 632	Fund Mod-2016 Debt				
Function: 632	Fund Mod-2016 Debt		Total:	3,300,000.00	3,300,000.00
Function: 634	Fund Mod-QSCB Defeasement				
Function: 634	Fund Mod-QSCB Defeasement		Total:	0.00	915,100.00
Function: 645	Fund Mod-CP CFE Reno				
Function: 645	Fund Mod-CP CFE Reno		Total:	6,000,000.00	9,000,000.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno		Total:	104,000.00	104,000.00
Fund: 600	Vocational Ed Fund		Total:	50,813,900.00	57,949,400.00
Type: 5	Expense		Total:	50,813,900.00	57,949,400.00

End of Report

Oakland Schools

Annual Budgeting Amendment Report

As of 3/27/2024

Location	Location Description	FY2024 Amendment	FY2025
Type: 4 Revenue			
Fund: 600	Vocational Ed Fund		
Location: 000	None	Total: 51,371,600.00	53,394,400.00
Location: 013	Event Management Operations	Total: 10,000.00	10,000.00
Location: 050	Career Focused Educ Admin	Total: 20,000.00	20,000.00
Location: 051	OTC Early College	Total: 348,000.00	348,000.00
Location: 055	District & Campus Support	Total: 0.00	0.00
Location: 056	OSTC-NW	Total: 6,700.00	6,700.00
Location: 057	OSTC-SE	Total: 4,500.00	4,500.00
Location: 058	OSTC-NE	Total: 9,500.00	9,500.00
Location: 059	OSTC-SW	Total: 20,100.00	20,100.00
Fund: 600	Vocational Ed Fund	Total: 51,790,400.00	53,813,200.00
Type: 4	Revenue	Total: 51,790,400.00	53,813,200.00

Type: 5 Expense

Fund: 600	Vocational Ed Fund		
Location: 001	Office Of The Superintendent	Total: 208,600.00	211,900.00
Location: 002	Deputy Supt-Education Services	Total: 162,000.00	170,300.00
Location: 003	Asst Supt-Finance & Operations	Total: 81,700.00	93,100.00
Location: 006	Cabinet Admin Services	Total: 33,800.00	32,800.00
Location: 007	Specialized Student Support	Total: 20,900.00	0.00
Location: 011	Financial Services	Total: 1,016,200.00	1,176,000.00
Location: 013	Event Management Operations	Total: 193,700.00	246,000.00
Location: 014	Government & Community Svcs	Total: 180,100.00	181,300.00
Location: 018	Event Management-Workshops	Total: 9,800.00	9,800.00
Location: 021	Oakland Opportunity Academy	Total: 0.00	0.00
Location: 028	Tech Services-Licensing	Total: 429,300.00	422,400.00
Location: 029	Tech Services Administration	Total: 80,800.00	123,000.00
Location: 030	Technical Support Services	Total: 319,500.00	346,600.00
Location: 032	Application Services	Total: 1,019,700.00	1,160,100.00
Location: 033	Enterprise Tech Services	Total: 1,377,400.00	1,620,300.00
Location: 038	Legal Affairs	Total: 447,300.00	509,200.00
Location: 039	Records Management	Total: 4,300.00	4,300.00
Location: 040	Auxiliary Services Admin	Total: 95,100.00	99,800.00
Location: 041	Facilities Management	Total: 145,200.00	151,800.00
Location: 042	Ofc of Procurement & Contracts	Total: 363,000.00	439,100.00
Location: 044	Corporate & District Services	Total: 337,800.00	318,300.00
Location: 045	Pupil Transportation	Total: 6,500.00	6,200.00
Location: 047	Shipping & Receiving	Total: 78,000.00	79,400.00
Location: 049	Communications Services	Total: 251,600.00	261,200.00
Location: 051	OTC Early College	Total: 456,700.00	456,200.00
Location: 055	District & Campus Support	Total: 2,944,400.00	3,891,000.00
Location: 056	OSTC-NW	Total: 5,362,400.00	5,639,200.00
Location: 057	OSTC-SE	Total: 5,666,100.00	6,119,300.00
Location: 058	OSTC-NE	Total: 5,990,300.00	6,373,400.00
Location: 059	OSTC-SW	Total: 5,784,600.00	5,956,100.00
Location: 061	LEA Transportation Support	Total: 1,800,000.00	1,800,000.00
Location: 062	STEMi	Total: 498,300.00	498,300.00
Location: 063	Career Readiness	Total: 3,677,000.00	3,690,000.00
Location: 064	Career Readiness Camps	Total: 100,000.00	100,000.00

Oakland Schools
Annual Budgeting Amendment Report
As of 3/27/2024

Location	Location Description	Amendment	FY2024	FY2025
Location: 065	CFE STEM Operations	Total:	123,000.00	123,000.00
Location: 081	School Culture and Climate	Total:	222,700.00	288,100.00
Location: 083	Human Resources	Total:	1,025,800.00	1,070,000.00
Location: 085	Instruction & Pedagogy	Total:	131,000.00	127,900.00
Location: 086	Research/Evaluation & Assess	Total:	236,600.00	253,600.00
Location: 087	Curriculum & Assessment	Total:	53,300.00	62,500.00
Location: 089	Leadership & School Improvemnt	Total:	20,400.00	24,600.00
Location: 091	Plant & Fixed-Plant Operations	Total:	328,800.00	318,000.00
Location: 092	Plant & Fixed-Telephone	Total:	57,100.00	57,100.00
Location: 094	Plant & Fixed-Capital Outlay	Total:	50,000.00	100,000.00
Location: 095	Transfers Out	Total:	9,423,100.00	13,338,200.00
Fund: 600	Vocational Ed Fund	Total:	50,813,900.00	57,949,400.00
Type: 5	Expense	Total:	50,813,900.00	57,949,400.00

End of Report

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET	% CHANGE
FUND 605				
FUND EQUITY, BEGINNING OF YEAR				
Unassigned	(22,635)	(26,600)	(26,600)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(22,635)	(26,600)	(26,600)	0.00%
OPERATING REVENUE				
Non-Educational Entity	162,710	243,500	95,700	-60.70%
State Sources	44,027	60,000	36,600	-39.00%
Federal Sources	1,728,471	2,120,000	1,967,700	-7.18%
TOTAL REVENUE	1,935,208	2,423,500	2,100,000	-13.35%
TOTAL REVENUE AND BEG BALANCE	1,912,573	2,396,900	2,073,400	-13.50%
EXPENDITURES				
Basic Program - 110	12,931	6,000	5,700	-5.00%
Added Needs - 120	256,424	350,000	231,800	-33.77%
Support Services Pupil - 210	1,330,139	1,440,800	1,332,200	-7.54%
Support Services Instructional Staff - 220	206,073	280,000	253,400	-9.50%
Operation an Maintenance - 260	-	14,200	-	-100.00%
Pupil Transportation Services -270	12,009	32,500	21,000	-35.38%
Support Services Central - 280	119,830	250,000	216,800	-13.28%
Payments to Other Public Schools - 410	-	50,000	39,100	-21.80%
Fund Modifications - 610	1,750	-	-	0.00%
TOTAL EXPENDITURES	1,939,156	2,423,500	2,100,000	-13.35%
FUND EQUITY, END OF YEAR				
Unassigned	(26,583)	(26,600)	(26,600)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(26,583)	(26,600)	(26,600)	0.00%
TOTAL EXPEND AND ENDING BALANCE	1,912,573	2,396,900	2,073,400	-13.50%

**OAKLAND SCHOOLS
CAREER FOCUSED EDUCATION FUND
5-YEAR FORECAST**

Amend 2 2023-24	Proposed 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
43,584,500	46,112,400	47,726,300	49,158,100	50,632,800	52,151,800	53,455,600
948,000	663,600	514,500	523,400	435,700	463,100	478,400
428,800	428,800	428,800	428,800	428,800	428,800	428,800
6,222,700	5,992,000	6,172,700	6,239,300	6,307,300	6,376,700	6,447,600
478,300	478,300	478,300	478,300	478,300	478,300	478,300
128,100	138,100	138,100	138,100	138,100	138,100	138,100
51,790,400	53,813,200	55,458,700	56,966,000	58,421,000	60,036,800	61,426,800

REVENUES:

Local Revenues:

Property tax revenues	46,112,400	47,726,300	49,158,100	50,632,800	52,151,800	53,455,600
Investment revenue	663,600	514,500	523,400	435,700	463,100	478,400
Miscellaneous and other revenues	428,800	428,800	428,800	428,800	428,800	428,800
State Revenues	5,992,000	6,172,700	6,239,300	6,307,300	6,376,700	6,447,600
State payment in lieu of taxes	478,300	478,300	478,300	478,300	478,300	478,300
Other Financing Sources	138,100	138,100	138,100	138,100	138,100	138,100
TOTAL REVENUES:	53,813,200	55,458,700	56,966,000	58,421,000	60,036,800	61,426,800

EXPENDITURES:

Oakland Schools - Direct Programming:

Salaries/wages - Non union	8,287,800	8,478,400	8,673,400	8,872,900	9,077,000	9,285,800
Salaries/wages - Union	10,050,000	10,239,900	10,433,400	10,630,600	10,831,500	11,036,200
Total Salaries/wages	18,337,800	18,718,300	19,106,800	19,503,500	19,908,500	20,322,000
Employee Benefits:						
FICA insurance	1,340,300	1,431,900	1,461,700	1,492,000	1,523,000	1,554,600
MPERS retirement program costs	5,598,800	5,896,600	6,079,200	6,267,500	6,461,600	6,661,800
MPERS Sec 147c	3,027,600	3,208,300	3,274,900	3,342,900	3,412,300	3,483,200
Healthcare insurance	2,620,000	2,724,800	2,833,800	2,947,200	3,065,100	3,187,700
Other employee insurances	826,900	868,200	911,600	957,200	1,005,100	1,055,400
Purchased Services	3,891,300	3,886,600	4,152,500	4,235,600	4,320,300	4,406,700
Supplies and Materials	1,402,400	1,416,400	1,430,600	1,444,900	1,459,300	1,473,900
Utilities Costs	898,800	934,800	972,200	1,011,100	1,051,500	1,093,600
Capital Outlay-instructional equipment	-	55,000	55,000	55,000	55,000	55,000
Capital Outlay-IT Refresh	50,000	100,000	75,000	75,000	75,000	75,000
Capital Outlay-facility, non-instruct capital	2,000	2,000	20,000	20,000	20,000	20,000
Dues/Fees/Leases	138,000	141,100	141,100	141,100	141,100	141,100
Property tax abatement & delinquency WO	106,400	115,300	122,900	126,600	130,400	133,600
Operating Transfers Out - CPF 404	6,000,000	9,000,000	6,900,000	5,900,000	7,000,000	4,200,000
Operating Transfers Out - CPF 406	104,000	104,000	104,000	104,000	104,000	104,000
Operating Transfers Out - Debt Service*	3,300,000	4,215,100	3,300,000	3,300,000	3,800,000	3,800,000
Operating Transfers Out - SRF	19,100	19,100	19,100	19,100	19,100	19,100
Operating Transfers Out - LEAs	191,800	193,800	134,000	134,000	134,000	134,000
Total Expenditure - Direct Programming	44,694,100	51,829,600	49,879,100	51,076,700	53,685,300	51,920,700

**OAKLAND SCHOOLS
CAREER FOCUSED EDUCATION FUND
5-YEAR FORECAST**

	Amend 2 2023-24	Proposed 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
Oakland Schools - Regional Programs:							
Tuition - Early College/Dual Enrollment	392,000	392,000	392,000	392,000	392,000	392,000	392,000
Regional certifications/competitions	118,500	118,500	118,500	118,500	118,500	118,500	118,500
K-12 Career Readiness - LEA support	3,311,000	3,311,000	3,311,000	3,311,000	3,311,000	3,311,000	3,311,000
PS - STEM mobile classroom	498,300	498,300	498,300	498,300	498,300	498,300	498,300
Regional Programs - LEA support	4,319,800	4,319,800	4,319,800	4,319,800	4,319,800	4,319,800	4,319,800
Transportation Reimbursement - LEA support	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Total Expenditures - Regional Programs	6,119,800	6,119,800	6,119,800	6,119,800	6,119,800	6,119,800	6,119,800
GRAND TOTAL EXPENDITURES	50,813,900	57,949,400	55,998,900	57,214,200	57,196,500	59,805,100	58,040,500
GRAND TOTAL EXCESS/(DEFICIT)	976,500	(4,136,200)	(540,200)	(248,200)	1,224,500	231,700	3,386,300
FUND BALANCES:							
Beginning of Year - Non-spendable	27,600	27,600	27,600	27,600	27,600	27,600	27,600
Beginning of Year - Restricted	6,853,100	7,829,600	3,693,400	3,153,200	2,905,000	4,129,500	4,361,200
Beginning of Year - Total	6,880,700	7,857,200	3,721,000	3,180,800	2,932,600	4,157,100	4,388,800
End of Year - Non-spendable	27,600	27,600	27,600	27,600	27,600	27,600	27,600
End of Year - Restricted	7,829,600	3,693,400	3,153,200	2,905,000	4,129,500	4,361,200	7,747,500
End of Year - Total	7,857,200	3,721,000	3,180,800	2,932,600	4,157,100	4,388,800	7,775,100
End of Year Restricted FB as % of Exp.	15.4%	6.4%	5.6%	5.1%	7.2%	7.3%	13.3%



**Special Revenue, Debt Service, Capital
Projects, Enterprise and Internal
Service Funds
Original Budget**

April 2024
Fiscal Year 2024-25

**SPECIAL REVENUE FUNDS
FUND SPECIFIC ANALYSIS**

Shared Services & Tuition Programs Fund 270

The Shared Services & Tuition Programs Fund is a cost-recovery fund that accounts for all tuition programs of the District as well as shared services engagements and other special programs. The following operations are accounted for in this fund:

- Virtual Learning Academy Consortium (VLAC) K-8 and 9-12
- Accelerated College Experience
- Graduation Alliance
- Shared Services
- Foreign Exchange Program

This fund is projected to have a FY 2024-25 year-end committed fund balance of \$3,764,900. Anticipated ending fund balances for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Non-Spendable - Prepays	\$ 10,700	\$ 10,700
Committed fund balance	3,776,500	3,764,900
Total Budgeted Ending Fund Balance	\$ 3,787,200	\$ 3,775,600

FY 2024-25 revenue is projected to be \$19.3 million:

- Tuition revenue - \$4.0 million
- Graduation Alliance - \$1.9 million
- Foreign Exchange - \$.2 million
- Shared Services - \$11.0 million
- State Aid Revenue (Sec 147) - \$1.6 million
- Indirect and other revenue - \$.6 million

FY 2024-25 operational expenses are projected to be \$19.3 million:

- Tuition program expenditures - \$3.8 million
- Graduation Alliance - \$1.9 million
- Foreign Exchange - \$.1 million
- Shared Services, including administration - \$13.5 million

Staffing levels in this fund are currently budgeted at a 1.0 FTE decrease due to changes in business office intergovernmental agreements. Staffing is completely dependent on existing intergovernmental agreements for shared services and based on enrollment in tuition programs. It will be reevaluated as necessary throughout 2024-25.

Oakland Network for Education Fund 271

The Oakland Network for Education (ONE) is a fiber-based data network connecting twenty-nine consortium members in Oakland County. Also contained in this fund is funding for certain countywide collaborative programs. In 2023-24 a \$1.9 million ONE infrastructure update was done resulting in higher expenditures in that year. This fund is projected to have a FY 2024-25

year-end committed fund balance of \$11,418,700. Anticipated ending fund balances for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Non-Spendable - Prepays	\$ 15,700	\$ 15,700
Committed fund balance	11,899,300	11,418,700
Total Budgeted Ending Fund Balance	\$ 11,915,000	\$ 11,434,400

FY 2024-25 revenue is projected to be \$1.4 million:

- Operating Transfer In, including Oakland Schools Fees - \$.5 million
- ONE Fees - \$.5 million
- E-Rate Revenue & Interest - \$.4 million

FY 2024-25 expenditures are projected to be \$1.8 million:

- Literacy Essentials Oakland - \$.9 million
- Numeracy Initiative - \$.3 million
- Professional Services, Maintenance, Capital & Other - \$.6 million

Medicaid Fund 273

The Medicaid Fund contains the transactions of the Medicaid School Services Program, which is a fee-based program. All Medicaid revenues, less operational expenses of the program are distributed to participating constituent districts and as such the fund is expected to have no committed fund balance at year end.

FY 2024-25 revenue is projected to be \$14.9 million:

- Medicaid Fees (State and Federal) - \$14.5 million
- Interest income & other local revenue - \$.3 million
- State Revenue (MPSERS Sec 147) & Other - \$.1 million

FY 2024-25 expenditures are projected to be \$14.9 million:

- Wages & Benefits - \$.6 million
- Facility & Program Operations - \$.2 million
- Transfers to LEAs - \$14.1 million

HR/Finance Consortium Fund 277

The HR/Finance Consortium is a result of a collaborative effort between twenty-two (22) Oakland County school districts to select a county-wide Enterprise Resource Planning system for HR and financial applications. The 22 school districts have undergone conversion to the new application in phases. In FY 2012-13 through FY 2015-16 Oakland Schools transferred a net \$4,875,000 from the Collaborative Program Development Initiative (CPDI) Fund, which is a component of the ONE Fund 271, to subsidize the per student cost for all participating districts. In addition, The ONE Fund granted \$.7 million to the Consortium for startup costs, which has been repaid in installments through 2023-24. Anticipated ending fund balances for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Committed fund balance	\$ 551,800	\$ 575,200

FY 2024-25 revenue is projected to be \$1.3 million:

- District Consortium Fees - \$1.1 million
- State Revenue (MPERS Sec 147) & Other - \$.2 million

FY 2024-25 operational expenses are projected to be \$1.3 million:

- Salaries and benefits - \$.8 million
- Purchased services, supplies and capital outlay - \$.5 million

School Activities Fund 290

Due to the issuance of Governmental Accounting Standards Board (GASB) 84, Fiduciary Activities, Oakland Schools created a School Activities Fund in 2019-20 to report activities previously considered fiduciary activities, but no longer meeting that definition per GASB 84. Projected revenues and expenditures both total \$180,000. This fund has a projected ending fund balance of \$256,200 in both FY 2023-24 and 2024-25.

DEBT SERVICE FUNDS – FUND SPECIFIC ANALYSIS

Oakland Schools maintains three debt service funds as follows:

The Debt Service Fund 311 – 2016 Refunding Bonds accounts for the partial refunding of the 2007 CFE Campus Renovation Bonds. The remainder of the unrefunded bonds were paid off in May 2017. The bonds have a debt payment schedule through 2036.

The Debt Service Fund 313 – Qualified School Construction Bond (QSCB) accounts for the 2010 bond which was used to fund Oakland Schools’ renovations of the Administration Building and Career Focused Education Campuses. Resources are accumulated in this fund and transferred to the Debt Service Fund 314 annually in order to make semi-annual interest payments and annual set-aside payment. In 2024-25, additional resources are being provided from the five funds that benefited from the original bond issuance to put this fund in a better position to make required payments. The debt payment schedule runs through 2027.

The Debt Service Fund 314 – Qualified School Construction Bond Construction Reserve Fund accounts for the required annual set-aside payments for the QSCB Bond. Upon the bonds’ maturity in 2027, the assets set aside and invested will pay the bond principal.

Anticipated ending fund balances for FY 2023-24 and 2024-25 for the three debt service funds are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
DSF 311 - 2016 Refunding Bonds Restricted Fund Balance	\$ 7,595,500	\$ 8,701,100
DSF 313 - QSCB Restricted Fund Balance	\$ 500,800	\$ 1,150,300
DSF 314 - QSCB Construction Reserve Fund Restricted Fund Balance	\$ 11,196,800	\$ 11,804,000

FY 2024-25 revenue consists primarily of operating transfers to fund debt service, interest earnings and a Federal interest subsidy in the QSCB Construction Reserve Fund.

FY 2024-25 expenditures consist of principal and interest payments, along with minor investment advisory service fees.

CAPITAL PROJECT FUNDS – FUND SPECIFIC ANALYSIS

CFE Technical Campus Renovations Phase II Project – Fund 404

Oakland Schools Career Focused Education Technical Campus Renovations continue based on need at each of the four technical campuses. Anticipated ending fund balances for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Non-Spendable - Prepays	\$ 59,300	\$ 59,300
Committed fund balance	16,982,000	8,532,800
Total Budgeted Ending Fund Balance	\$ 17,041,300	\$ 8,592,100

FY 2024-25 revenue is projected to be \$9.8 million which consists of interest earned and an operating transfer in from the Career Focused Education Fund of \$9.0 million.

FY 2024-25 expenditures are projected to be \$18.2 million, consisting of various facility renovations detailed in the 5-year capital plan of the organization. Significant projects in 2024-25 include campus secured entrance/welcome center renovations, corridor refresh and roof replacements at two campuses. These projects may span multiple fiscal years from 2023-24 to 2025-26.

Administration Building Renovation & Maintenance – Fund 406

The Administration Building Renovation & Maintenance Capital Projects Fund 406 contains funding for various capital projects as necessary at the Administration Building & Conference Center in the following categories: roof replacement, information technology updates, maintenance, energy updates, accessibility upgrades, audio/visual upgrades, furniture and equipment and security upgrades. FY 2023-24 and 2024-25 fund balances are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Committed fund balance	\$ 103,900	\$ 103,900
Non-Spendable Prepays & Inventory	10,981,600	13,351,800
Total Budgeted Ending Fund Balance	\$ 11,085,500	\$ 13,455,700

FY 2024-25 revenue is projected to be \$3.8 million and consists of interest earned and operating transfers from the GEF, SEF and CFEF for future projects.

FY 2024-25 expenditures are projected to be \$1.4 million consisting of various facility renovations detailed in the 5-year capital plan of the organization, including roof and boiler replacement. These projects may span multiple fiscal years from 2023-24 to 2025-26.

ENTERPRISE FUND – FUND SPECIFIC ANALYSIS

Production Print Enterprise Fund – FUND 710

The Production Print Enterprise Fund accounts for all operations of the District’s full-service print shop operations. In FY 2020-21, the district retroactively applied GASB 68, *Accounting and Financial Reporting for Pensions* and GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* to the Print Production Enterprise Fund. The application of these standards resulted in a negative fund balance due to the recording of the fund’s share of statewide pension and OPEB liabilities. Anticipated ending net assets for this fund for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Net investment in capital assets	\$ 13,200	\$ 13,200
Unrestricted net position	(990,300)	(988,500)
Total net position	\$ (977,100)	\$ (975,300)

FY 2024-25 revenue is projected to be \$1.8 million:

- Operating Revenue - \$1.7 million
- State Revenue (MPERS Sec 147) & other - \$.1 million

FY 2024-25 expenditures are projected to be \$1.8 million:

- Wages & Benefits - \$.5 million
- Purchased Services - \$.6 million
- Supplies, Materials & Other - \$.6 million
- Facility Operations - \$.1 million

INTERNAL SERVICE FUNDS – FUND SPECIFIC ANALYSIS

Risk Related Activity Fund (RRAF) – FUND 810

The RRAF is an internal service fund in which all insurances of the district are reported. This fund is projected to have FY 2024-25 year-end total net assets of \$2.8 million. Anticipated net assets for FY 2023-24 and 2024-25 are detailed in the schedule below:

	FY 2023-24 Amend 2 Budget	FY 2024-25 Budget
Claim Fluctuation Reserve - Health Care Insurance	\$ 100,000	\$ 100,000
Claim Fluctuation Reserve - Dental Insurance	277,000	275,100
Claim Fluctuation Reserve - Vision Insurance	31,000	30,800
Claim Fluctuation Reserve - Life Insurance	1,700	1,600
Claim Fluctuation Reserve - Short/Long Term Disability Insurance	11,700	11,200
Claim Fluctuation Reserve - Workers Compensation Insurance	15,000	15,000
Claim Fluctuation Reserve - Unemployment Insurance	50,000	50,000
Claim Fluctuation Reserve - General Liability Insurance	900	900
Claim Fluctuation Reserve - Errors & Omissions Insurance	600	600
Claim Fluctuation Reserve - Professional Liability	720,000	760,000
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	6,600	6,600
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,000,000
Contingency Reserve - W/C Settlements	100,000	100,000
Contingency Reserve - P/C Settlements	72,900	72,900
Contingency Reserve - Wellbeing	-	-
Retained Earnings	355,800	403,800
Total Net Position	\$ 2,743,200	\$ 2,828,500

Note: The district has fully funded (100%) its compensated absence liabilities through June 30, 2023, and will continue to fund the liabilities annually. The accruals currently reflected on the fund's balance sheet for compensated absences total \$3.3 million. For the year ending June 30, 2025, the District will be implementing GASB 101, Compensated Absences. District officials are evaluating the impact of this new pronouncement and adjustments, if necessary, will be made throughout the amendment process in 2024-25.

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 SHARED SERVICES & TUITION PROGRAMS FUND 270
 FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-spendable for prepaids and deposits	81,641	10,700	10,700
Committed	5,749,557	4,557,100	3,776,500
TOTAL FUND EQUITY, BEGINNING OF YEAR	5,831,198	4,567,800	3,787,200
REVENUE			
LOCAL SOURCES			
Interest Earned	87,695	70,000	54,300
Virtual Learning Academy Tuition	2,838,720	2,234,800	2,970,000
Virtual Learning Academy Tuition Refund	(2,600,000)	(975,000)	-
Accelerated College Experience Tuition	798,700	779,100	1,029,000
Accelerated College Experience Tuition Refund	-	(85,000)	-
Graduation Alliance	1,663,829	1,900,000	1,900,000
Foreign Exchange Program	321,000	138,000	180,000
Shared Services	11,014,785	11,205,500	10,985,900
Misc. Revenue	3,324	5,000	5,000
TOTAL LOCAL SOURCES	14,128,053	15,272,400	17,124,200
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	135,835	171,300	171,300
Section 147a(3) MPSERS Cost Offset ISDs & Districts	-	88,700	-
Section 147c MPSERS UAAL Rate Stabilization	1,964,558	1,513,900	1,444,200
Section 147e MPSERS Employer DC Match	31,575	19,600	19,600
Section 147f MPSERS UAAL Rate Reimb	-	39,400	-
TOTAL STATE SOURCES	2,131,968	1,832,900	1,635,100
FEDERAL SOURCES			
Erate	9,970	20,000	-
TOTAL FEDERAL SOURCES	9,970	20,000	-
OTHER FINANCING SOURCES			
Indirect Revenue	527,571	536,600	522,700
TOTAL OTHER FINANCING SOURCES	527,571	536,600	522,700
TOTAL REVENUE	16,797,562	17,661,900	19,282,000
TOTAL REVENUE AND BEG BALANCE	22,628,760	22,229,700	23,069,200
EXPENDITURES			
Virtual Learning Academy	2,114,281	2,248,700	2,797,100
Oakland Accelerated College Experience	800,674	847,400	972,300
Graduation Alliance	1,566,895	1,850,200	1,846,900
Foreign Exchange Program	232,392	111,700	138,900
Shared Services	13,008,036	12,801,100	13,203,200
Cost Recovery & Tuition Program Administration	338,681	583,400	335,200
TOTAL EXPENDITURES	18,060,959	18,442,500	19,293,600
FUND EQUITY, END OF YEAR			
Non-spendable for prepaids and deposits	10,663	10,700	10,700
Committed	4,557,138	3,776,500	3,764,900
TOTAL FUND EQUITY, END OF YEAR	4,567,801	3,787,200	3,775,600
TOTAL EXPEND AND ENDING BALANCE	22,628,760	22,229,700	23,069,200

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
OAKLAND NETWORK FOR EDUCATION FUND 271
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-spendable for prepaids and deposits	129,268	15,700	15,700
Committed	9,940,269	13,996,000	11,899,300
FUND EQUITY, BEGINNING OF YEAR	10,069,537	14,011,700	11,915,000
REVENUE			
Operating Transfer In - GEF	613,400	413,400	413,400
Operating Transfer In - SEF	6,600	6,600	6,600
Operating Transfer In - CFEF	6,600	6,600	6,600
Operating Transfer In - HR/Finance Consortium	100,000	50,000	-
CTN Revenue	2,820,678	-	-
ONE capital outlay fees	532,663	529,400	529,400
Erate Discount	65,069	20,000	69,000
Interest Earned	422,237	390,000	337,500
TOTAL REVENUE	4,567,247	1,416,000	1,362,500
TOTAL REVENUE AND BEG BALANCE	14,636,784	15,427,700	13,277,500
EXPENDITURES			
Expenditures	625,116	3,512,700	1,843,100
TOTAL EXPENDITURES	625,116	3,512,700	1,843,100
FUND EQUITY, END OF YEAR			
Non-spendable for prepaids and deposits	15,728	15,700	15,700
Committed	13,995,940	11,899,300	11,418,700
TOTAL FUND EQUITY, END OF YEAR	14,011,668	11,915,000	11,434,400
TOTAL EXPEND AND ENDING BALANCE	14,636,784	15,427,700	13,277,500

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
OAKLAND NETWORK FOR EDUCATION FUND 271
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION			FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
221	XXXX	Literacy Essentials Oakland - CPDI	223,121	903,600	904,100
221	XXXX	Numeracy Initiative - CPDI	-	-	300,000
231	3170	Legal Fees	-	5,000	5,000
284	3190	Other Professional & Tech Services	179,009	278,100	100,000
284	3450	Copyright Fees/Software Licenses		133,200	133,200
284	4120	Equipment Repair & Maintenance	218,461	230,000	220,000
284	5990	Misc Supplies & Materials	4,525	10,000	10,000
456	6220	ONE Infrastructure	-	1,942,800	-
284	6410	New Equip/Furniture-Depreciable	-	10,000	10,000
0634	8270	ONE Fund Transfer to Fund 313	-	-	160,800
OAKLAND NETWORK FOR EDUCATION FUND			625,116	3,512,700	1,843,100

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 MEDICAID FUND 273
 FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-spendable - prepaids & deposits	3,363	1,900	1,900
Committed	(3,363)	-	-
TOTAL FUND EQUITY, BEGINNING OF YEAR	-	1,900	1,900
REVENUE			
LOCAL SOURCES			
Medicaid Cost Recovery Fees	243,983	259,200	378,100
Medicaid Service Fees	14,940,935	12,597,300	12,597,300
Medicaid Service Fees - Caring 4 Students	819,195	726,000	892,000
Interest Earned	381,868	390,000	312,000
TOTAL LOCAL SOURCES	16,385,981	13,972,500	14,179,400
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	6,245	7,300	7,700
Section 147a(3) MPSERS Cost Offset ISDs & Districts	-	3,800	-
Section 147c MPSERS UAAL Rate Stabilization	87,339	64,300	58,300
Section 147e MPSERS Employer DC Match	1,452	800	500
Section 147f MPSERS UAAL Rate Reimb	-	1,700	-
TOTAL STATE SOURCES	95,036	77,900	66,500
FEDERAL SOURCES			
Medicaid Outreach Fees	681,469	638,000	638,000
TOTAL REVENUE	17,162,486	14,688,400	14,883,900
TOTAL REVENUE AND BEG BALANCE	17,162,486	14,690,300	14,885,800
EXPENDITURES			
Expenditures	17,160,631	14,688,400	14,883,900
TOTAL EXPENDITURES	17,160,631	14,688,400	14,883,900
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory & Deposits	1,855	1,900	1,900
Committed	-	-	-
TOTAL FUND EQUITY, END OF YEAR	1,855	1,900	1,900
TOTAL EXPENDITURES AND ENDING BALANCE	17,162,486	14,690,300	14,885,800

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
MEDICAID FUND 273
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION		FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
<i>SALARIES</i>				
1390	Other Prof Business Salary	269,627	277,700	289,100
1620	Secretarial/Clerical/Bookkeeper	49,916	52,400	53,300
1760	Compensated Absences	(2,463)	3,000	3,000
Salary Total:		317,080	333,100	345,400
<i>EMPLOYEE BENEFITS</i>				
2110	Group Life Insurance	250	300	300
2121	Long Term Disability	659	700	700
2122	Short Term Disability	1,015	1,100	900
2137	Group Health	40,742	60,000	61,900
2142	Dental Health Care	3,438	4,000	4,400
2152	Vision Care	443	400	400
2490	Other Prof Srvs for Employees	2,200	1,200	1,200
2820	Contr To Retirement Funds	84,657	92,200	99,000
2821	Defined Contribution Employer Match	5,570	5,800	6,000
2822	Personal Healthcare Funds	1,592	1,700	1,700
2823	Contr To Retirement Funds - UAAL	90,724	58,100	58,300
2830	Employer Social Security	23,735	25,800	26,100
2840	Workers Compensation	300	200	200
2920	Cash in Lieu of Benefits	4,250	-	-
Benefits Total:		259,575	251,500	261,100
<i>FACILITY OPERATIONS</i>				
3190	Other Professional & Tech Serv	-	300	300
3410	Telephone	794	-	-
3830	Water & Sewage	-	100	100
3840	Waste & Trash Disposal	-	100	100
3910	Property & General Liability Insurance	1,300	500	400
4110	Land/Bldg Repair & Maintenance	4,945	1,900	3,000
5510	Natural Gas	-	100	1,000
5520	Electricity	-	-	4,800
7150	Lease Payment Principal & Interest	24,446	24,400	24,400
5990	Misc. Supplies & Materials	60	200	200
6410	New Equip/Furniture	-	-	-
Facility Operations Total:		31,545	27,600	34,300
<i>OPERATIONS</i>				
3170	Legal Services	-	-	-
3190	Other Professional & Tech Serv	83,205	85,000	85,000
3210	Mileage Reimbursement	-	300	300
3220	Employee Reimburse (Conference)	4,195	3,600	3,600
3490	Other Misc. Communications	960	600	600
4120	Equipment Repair & Maintenance	-	-	-
4121	Equipment Repair & Maintenance	-	1,500	1,500
5910	Office Supplies	-	500	500
5994	Misc. Supplies & Materials - printing	-	500	500
6410	New Equipment/Furniture	3,992	3,300	3,300
7410	Dues & Fees	180	200	200
8910	Transfers to LEAs - Medicaid Fees	14,940,935	12,597,300	12,597,300
8913	Transfers to LEAs - Outreach Fees	681,469	638,000	638,000
8914	Transfers to LEAs - Caring 4 Students	819,195	726,000	892,000
9990	Indirect	18,300	19,400	20,300
Operations Total:		16,552,431	14,076,200	14,243,100
MEDICAID FUND TOTAL		17,160,631	14,688,400	14,883,900

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 HR/FINANCE CONSORTIUM FUND 277
 FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Committed	351,756	474,600	551,800
TOTAL FUND EQUITY, BEGINNING OF YEAR	351,756	474,600	551,800
REVENUE			
LOCAL SOURCES			
District Consortium Fees	1,120,862	1,166,100	1,166,200
Interest Earned	26,521	25,000	20,000
TOTAL LOCAL SOURCES	1,147,383	1,191,100	1,186,200
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	9,899	10,100	4,600
Section 147a(3) MPSERS Cost Offset ISDs & Districts	-	5,200	-
Section 147c MPSERS UAAL Rate Stabilization	131,856	89,100	91,700
Section 147e Employer DC Match	2,301	1,200	1,000
Section 147f UAAL Rate Reimb	-	2,300	-
TOTAL STATE SOURCES	144,056	107,900	97,300
OTHER FINANCING SOURCES			
Transfer from GEF - OS Fees	25,000	25,000	25,000
Transfer from SEF - OS Fees	12,500	12,500	12,500
Transfer from CFEF - OS Fees	12,500	12,500	12,500
TOTAL OTHER FINANCING SOURCES	50,000	50,000	50,000
TOTAL REVENUE	1,341,439	1,349,000	1,333,500
TOTAL REVENUE AND BEG BALANCE	1,693,195	1,823,600	1,885,300
EXPENDITURES			
Expenditures	1,218,619	1,271,800	1,310,100
TOTAL EXPENDITURES	1,218,619	1,271,800	1,310,100
FUND EQUITY, END OF YEAR			
Committed	474,576	551,800	575,200
TOTAL FUND EQUITY, END OF YEAR	474,576	551,800	575,200
TOTAL EXPEND AND ENDING BALANCE	1,693,195	1,823,600	1,885,300

OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 HR/FINANCE CONSORTIUM FUND 277
 FISCAL YEAR 2024-2025

PROGRAM DESCRIPTION	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
SALARIES			
1510 Information Management	445,619	484,600	530,500
1760 Compensated Absences	(2,167)	6,000	6,000
Salary Total	443,452	490,600	536,500
EMPLOYEE BENEFITS			
2110 Life Insurance	348	500	500
2121 Long Term Disability	931	900	1,000
2122 Short Term Disability	1,457	1,500	1,500
2137 Group Health	33,287	37,600	49,000
2142 Dental Health Care	4,726	4,900	6,600
2152 Vision Care	629	700	400
2490 Prof Srvs For Employees	2,200	1,200	1,200
2820 Contribution To Retirement	108,960	126,600	140,800
2821 Defined Contribution Emplr Match	14,497	15,800	16,600
2822 Personal Healthcare Fund	3,970	3,900	4,100
2823 Contr To Retirement Funds- UAAL	126,353	81,800	90,700
2830 Social Security	33,005	38,600	40,400
2840 Workers Compensation	300	700	300
2920 Cash In Lieu Of Benefits	5,800	5,300	5,300
2930 Cellular Phone	473	400	400
2950 Vacation Sale	1,705	6,200	6,200
Benefit Total	338,641	326,600	365,000
PURCHASE SERVICES			
3170 Legal Fees	-	10,000	-
3190 Other Prof & Tech Services	36,825	25,000	25,000
3191 Other Prof & Tech Services (PowerSchool)	10,350	20,000	20,000
3210 Mileage Reimbursement	692	1,500	1,500
3220 Conference Travel	4,064	7,800	4,300
3450 Copyright Fees/Software	-	13,000	25,000
3610 Printing	4,202	4,500	4,500
3910 Property & General Liability Insurance	1,300	1,300	1,000
4140 Software & Maintenance Agreements	141,648	138,800	145,200
Purchase Service Total	199,081	221,900	226,500
SUPPLIES & MATERIALS			
5990 Misc. Supplies/Materials	3,620	4,500	4,500
7410 Dues & Fees	925	1,200	1,200
8110 Operating Transfer - ONE Fund	100,000	50,000	-
8110 Operating Transfer - GEF Hosting Fee	104,000	127,000	127,000
8290 Payments to Districts	-	2,500	2,500
8915 Contingency	-	11,400	11,400
9990 Indirect	28,900	36,100	35,500
Supplies & Materials Total	237,445	232,700	182,100
HR/FINANCE CONSORTIUM TOTAL	1,218,619	1,271,800	1,310,100

**OAKLAND SCHOOLS SCHOOL ACTIVITIES FUND BUDGET
SCHOOL ACTIVITIES FUND 290
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Committed	263,019	256,200	256,200
REVENUE			
Local Source Revenue - Other School Activity Income	164,190	180,000	180,000
TOTAL REVENUE	164,190	180,000	180,000
TOTAL REVENUE AND BEG BALANCE	427,209	436,200	436,200
EXPENDITURES			
Expenditures - Other Support Services	171,007	180,000	180,000
TOTAL EXPENDITURES	171,007	180,000	180,000
FUND EQUITY, END OF YEAR			
Committed	256,202	256,200	256,200
TOTAL EXPENDITURES AND ENDING BALANCE	427,209	436,200	436,200

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
2016 REFUNDING BONDS DEBT SERVICE FUND 311
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Restricted	6,926,079	6,487,900	7,595,500
REVENUE			
Interest Earned	228,988	271,000	271,000
Operating Transfer In - CFE	1,800,000	3,300,000	3,300,000
TOTAL REVENUE	2,028,988	3,571,000	3,571,000
TOTAL REVENUE AND BEG BALANCE	8,955,067	10,058,900	11,166,500
EXPENDITURES			
Principal - Serial Bonds	1,395,000	1,460,000	1,535,000
Interest On Serial Bonds	1,071,650	1,001,900	928,900
Bank Fees	-	500	500
Investment Fees	500	1,000	1,000
TOTAL EXPENDITURES	2,467,150	2,463,400	2,465,400
FUND EQUITY, END OF YEAR			
Restricted	6,487,917	7,595,500	8,701,100
TOTAL EXPEND AND ENDING BALANCE	8,955,067	10,058,900	11,166,500

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
2010 QSCB DEFEASEMENT FUND 313
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Committed	1,989,923	1,251,300	500,800
REVENUE			
Interest Earned / Gain (Loss) on Investments	32,833	22,000	22,000
Operating Transfer In - GEF	-	-	105,900
Operating Transfer In - SEF	-	-	98,200
Operating Transfer In - CFE	-	-	915,100
Operating Transfer In - ONE Fund	-	-	160,800
Operating Transfer In - CPF 406	-	-	120,000
TOTAL REVENUE	32,833	22,000	1,422,000
TOTAL REVENUE AND BEG BALANCE	2,022,756	1,273,300	1,922,800
EXPENDITURES			
Investment Fees	1,500	2,000	2,000
Banking Fees	-	500	500
Transfer to DSF 314	770,000	770,000	770,000
TOTAL EXPENDITURES	771,500	772,500	772,500
FUND EQUITY, END OF YEAR			
Committed	1,251,256	500,800	1,150,300
TOTAL EXPEND AND ENDING BALANCE	2,022,756	1,273,300	1,922,800

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
2010 QSCB CONSTRUCTION RESERVE FUND 314
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Restricted	10,139,309	10,591,400	11,196,800
REVENUE			
Interest Earned / Unrealized Gain (Loss) on Investments	(145,557)	8,200	10,000
Federal Interest Subsidy	755,122	754,700	754,700
Operating Transfer In - Fund 313 QSCB	770,000	770,000	770,000
TOTAL REVENUE	1,379,565	1,532,900	1,534,700
TOTAL REVENUE AND BEG BALANCE	11,518,874	12,124,300	12,731,500
EXPENDITURES			
Interest on Term Bond	925,000	925,000	925,000
Investment Fees	2,500	2,500	2,500
TOTAL EXPENDITURES	927,500	927,500	927,500
FUND EQUITY, END OF YEAR			
Restricted	10,591,374	11,196,800	11,804,000
TOTAL EXPEND AND ENDING BALANCE	11,518,874	12,124,300	12,731,500

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable prepaids, inventory; and deposits	79,712	59,300	59,300
Committed	11,066,487	24,232,400	16,982,000
TOTAL FUND EQUITY, BEGINNING OF YEAR	11,146,199	24,291,700	17,041,300
REVENUE			
Interest Earned - Non Bond Proceeds	327,969	750,000	750,000
Operating Transfer In - GEF	7,700,000	-	-
Operating Transfer In - CFEF	8,100,000	6,000,000	9,000,000
TOTAL REVENUE	16,127,969	6,750,000	9,750,000
TOTAL REVENUE AND BEG BALANCE	27,274,168	31,041,700	26,791,300
EXPENDITURES			
Expenditures	2,982,436	14,000,400	18,199,200
TOTAL EXPENDITURES	2,982,436	14,000,400	18,199,200
FUND EQUITY, END OF YEAR			
Non-Spendable prepaids, inventory; and deposits	59,360	59,300	59,300
Committed	24,232,372	16,982,000	8,532,800
TOTAL FUND EQUITY, END OF YEAR	24,291,732	17,041,300	8,592,100
TOTAL EXPEND AND ENDING BALANCE	27,274,168	31,041,700	26,791,300

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404
FISCAL YEAR 2024-2025**

PROGRAM DESCRIPTION	FY 2023 ACTUAL	FY 2023-24 AMENDMENT 2 TOTALS	FY 2025 PROPOSED BUDGET
PHASE I CONSTRUCTION/RENOVATIONS			
0456 3190 Other Prof & Tech Serv	-	330,000	90,000
0456 3191 Plan Review Fees	-	120,000	20,000
0456 3192 Municipality Fees	-	120,000	212,900
0456 5990 Misc. Supplies	-	-	8,000
0456 6220 Trade Contracts	-	5,253,600	2,335,600
0456 6221 Bldg Alterations - Roofs	-	1,452,500	1,452,500
0456 6222 Environmental Services	-	20,000	-
0456 6227 CM General Conditions	-	460,000	690,600
0456 6229 CM Fees	-	269,000	140,400
0456 6232 Construction Contingency	-	1,060,100	353,500
0456 6233 Owner Contingency	-	680,000	452,800
0456 6242 AE Consulting Fees	82,584	500,000	280,000
0456 6411 Technology FF & E for Renovations	-	300,000	300,000
0456 6412 Furniture for Renovations	-	40,000	-
TOTAL PHASE I CONSTRUCTION/RENOVATIONS	82,584	10,605,200	6,336,300
PHASE II CONSTRUCTION/RENOVATIONS			
0456 6220 Bldg Alterations	-	-	7,000,000
0456 6242 AE for Renovations	-	54,000	-
TOTAL PHASE II CONSTRUCTION/RENOVATIONS	-	54,000	7,000,000
FACILITIES RENOVATIONS/REPAIRS			
0261 6510 New Vehicles	-	193,200	436,000
0284 4140 Software Maintenance Agreements	-	6,900	6,900
0452 6310 Improvements other than Bldg	44,854	-	-
0456 3190 Other Prof & Tech Serv	8,800	10,000	10,000
0456 6220 Bldg Alterations	317,684	1,094,600	2,068,700
0456 6242 AE Consulting Fees	453,142	100,000	100,000
0456 6410 Facilities FF & E	501,978	548,000	548,000
0456 6411 Technology FF & E	1,152,889	654,400	1,069,000
TOTAL FACILITIES RENOVATIONS/REPAIRS	2,479,347	2,607,100	4,238,600
INSTRUCTIONAL CAPITAL AND STEMi			
0456 6242 AE Consulting Fees	3,500	-	-
0456 6410 Facilities FF & E	404,031	534,100	424,300
0459 XXXX STEMi Mobile Classroom	12,974	200,000	200,000
TOTAL INSTRUCTIONAL CAPITAL AND STEMi	420,505	734,100	624,300
CAPITAL PROJECTS FUND TOTAL	2,982,436	14,000,400	18,199,200

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
ADMINISTRATION BUILDING RENOVATIONS - FUND 406
FISCAL YEAR 2024-2025**

*Activity Based Cost Allocation 50% GEF, 24% SEF, 26% CFEF

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable prepaids, inventory; and deposits	139,495	103,900	103,900
Committed	11,344,559	11,751,600	10,981,600
TOTAL FUND EQUITY, BEGINNING OF YEAR	11,484,054	11,855,500	11,085,500
REVENUE			
Interest Earned	392,608	400,000	400,000
Operating Transfer - GEF	400,000	200,000	3,200,000
Operating Transfer - SEF	192,000	96,000	96,000
Operating Transfer - CFEF	208,000	104,000	104,000
TOTAL REVENUE	1,192,608	800,000	3,800,000
TOTAL REVENUE AND BEG BALANCE	12,676,662	12,655,500	14,885,500
EXPENDITURES			
Expenditures	821,130	1,570,000	1,429,800
TOTAL EXPENDITURES	821,130	1,570,000	1,429,800
FUND EQUITY, END OF YEAR			
Non-Spendable prepaids, inventory; and deposits	103,880	103,900	103,900
Committed	11,751,652	10,981,600	13,351,800
TOTAL FUND EQUITY, END OF YEAR	11,855,532	11,085,500	13,455,700
TOTAL EXPEND AND ENDING BALANCE	12,676,662	12,655,500	14,885,500

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
ADMINISTRATION BUILDING RENOVATIONS - FUND 406
FISCAL YEAR 2024-2025**

*Activity Based Cost Allocation 50% GEF, 24% SEF, 26% CFEF

PROGRAM DESCRIPTION				FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
261	4100	4220	Equipment Rentals	-	3,600	-
261	4200	4220	Equipment Rentals	-	1,700	-
261	4600	4220	Equipment Rentals	-	1,900	-
261	4100	6510	New Vehicles - Depreciable	-	83,600	-
261	4200	6510	New Vehicles - Depreciable	-	53,400	-
261	4600	6510	New Vehicles - Depreciable	-	30,200	-
284	4100	4140	Software Maintenance Agreements	-	1,100	1,100
284	4200	4140	Software Maintenance Agreements	-	500	500
284	4600	4140	Software Maintenance Agreements	-	600	600
284	4100	6410	New Furniture & Equip-Depreciable	171,306	135,300	254,800
284	4200	6410	New Furniture & Equip-Depreciable	81,340	65,000	122,300
284	4600	6410	New Furniture & Equip-Depreciable	86,610	70,300	132,500
452	4100	6310	Improvements other than bldg	108,221	430,400	-
452	4200	6310	Improvements other than bldg	51,947	203,700	-
452	4600	6310	Improvements other than bldg	56,276	220,700	-
456	4100	6220	Building Improvements	-	-	365,000
456	4200	6220	Building Improvements	-	-	175,200
456	4600	6220	Building Improvements	-	-	189,800
456	4100	6242	A/E Consulting Fees	-	24,000	24,000
456	4200	6242	A/E Consulting Fees	-	11,500	11,500
456	4600	6242	A/E Consulting Fees	-	12,500	12,500
456	4100	6410	New Equip-Depreciable	132,715	110,000	10,000
456	4200	6410	New Equip-Depreciable	63,703	52,800	4,800
456	4600	6410	New Equip-Depreciable	69,012	57,200	5,200
634	4100	8110	Transfer to Fund 313	-	-	60,000
634	4200	8110	Transfer to Fund 313	-	-	28,800
634	4600	8110	Transfer to Fund 313	-	-	31,200
CAPITAL PROJECTS FUND TOTAL				821,130	1,570,000	1,429,800

OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
REVENUE AND EXPENSE BUDGET
FISCAL YEAR 2024-2025

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
NET POSITION BEGINNING OF YEAR			
Net investment in capital assets	82,509	13,200	13,200
Unrestricted net position	(799,647)	(806,300)	(990,300)
TOTAL NET POSITION, BEGINNING OF YEAR	(717,138)	(793,100)	(977,100)
OPERATING REVENUE			
Production Printing - external services	1,251,458	1,272,000	1,366,200
Production Printing - internal services	516,678	300,700	300,700
Fingerprinting Revenue	121,372	105,000	105,000
Section 147a(2) MPSERS Normal Cost Offset	8,009	9,000	-
Section 147a(3) MPSERS Cost Offset ISDs & Districts	-	4,700	4,200
Section 147c MPSERS UAAL Rate Stabilization	110,791	79,900	44,200
Section 147e MPSERS Employer DC Match	1,862	1,000	900
Section 147f MPSERS UAAL Rate Reimb	-	2,100	-
Interest on investments	15,894	6,000	6,000
Miscellaneous & other	25,059	-	-
TOTAL OPERATING REVENUE	2,051,123	1,780,400	1,827,200
TOTAL OPERATING REVENUE AND BEG BALANCE	1,333,985	987,300	850,100
OPERATING EXPENSES			
OPERATING EXPENSES	2,127,045	1,964,400	1,825,400
TOTAL OPERATING EXPENSES	2,127,045	1,964,400	1,825,400
NET POSITION, END OF YEAR			
Net investment in capital assets	13,172	13,200	13,200
Unrestricted net position	(806,232)	(990,300)	(988,500)
TOTAL NET POSITION, END OF YEAR	(793,060)	(977,100)	(975,300)

OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
EXPENSE BUDGET SUMMARY
FISCAL YEAR 2024-2025

			FY 2023	FY 2024	FY 2025
		Actual	ACTUAL	AMENDMENT 2	PROPOSED
OPERATING EXPENSES				BUDGET	BUDGET
		ADOPTED			
SALARIES					
	1170	Department Direction	111,941	25,800	-
	1620	Secretary/Clerical	282,661	245,900	259,900
	1760	Compensated Absences	(3,006)	6,000	6,000
	1841	Temporary Retirees	10,720	13,000	13,000
	1990	Overtime Salaries	1,610	2,000	2,000
		Salaries Total	403,926	292,700	280,900
EMPLOYEE BENEFITS					
	2110	Life Insurance	305	200	100
	2121	Long Term Disability	803	700	400
	2122	Short Term Disability	1,271	1,300	800
	2137	Group Health	67,048	56,300	54,600
	2142	Dental Health Care	6,629	5,600	6,000
	2152	Vision Care	844	1,000	600
	2490	Other Prof Srvs For Employees	2,200	7,800	7,800
	2820	Contr To Retirement Funds	106,955	81,900	80,000
	2821	Defined Contribution Emplr Match	4,367	700	500
	2822	Personal Healthcare Fund	1,113	100	-
	2823	Contr To Retirement Funds-UAAL	71,214	46,200	44,200
	2830	Social Security	41,599	21,700	19,800
	2840	Workers Compensation	29,331	700	300
	2920	Cash In Lieu of Benefits	300	4,000	1,000
		Employee Benefits Total	338,896	228,200	216,100
PURCHASED SERVICES					
	3140	Staff Services	75,493	90,000	80,000
	3198	Professional Services	-	27,000	36,000
	3210	Mileage Reimbursement	59	100	-
	3430	Postage	373,290	420,000	420,000
	3450	Copyright Fees/Software	13,926	18,200	18,200
	3490	Other Misc Communication	299	200	200
	4120	Equipment Repair/Maintenance	130,651	100,000	100,000
		Purchased Services Total	593,718	655,500	654,400
SUPPLIES & MATERIALS					
	5690	Other Resale	424,901	408,000	408,000
	5990	Misc Supplies/Materials	4,110	11,000	11,000
284	6410	Tech Service Equip - Depreciable	11,975	15,000	31,400
	6421	New Equip/Furn - Non-Depreciable	-	5,000	10,000
	7410	Dues And Fees	12,068	11,000	11,000
	7910	Miscellaneous Expenditures	353	-	-
	9990	Indirect	54,100	53,000	52,100
511	7250	Lease Payment Interest	57,096	48,000	-
711	7710	Amortization and Depreciation	39,055	30,500	39,600
711	7720	Amortization - Right to Use Property	113,867	114,000	-
		Supplies & Materials Total	717,525	695,500	563,100

OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
EXPENSE BUDGET SUMMARY
FISCAL YEAR 2024-2025

OPERATING EXPENSES		Actual	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
<i>FACILITIES</i>					
<i>261</i>	3190	Other Professional & Tech Svcs	1,565	13,900	13,900
	3410	Telephone	4,385	3,200	3,200
	3830	Water & Sewage	1,672	3,100	3,100
	3840	Waste & Trash Disposal	1,063	800	800
	3910	Property & Liability	3,800	4,200	4,200
	4110	Land/Bldg Repair & Maintenance	16,215	14,500	14,500
	4111	Land/Bldg Repair & Maintenance	1,579	2,500	2,500
	5510	Natural Gas	4,680	7,600	10,400
	5520	Electricity	35,832	37,100	52,700
	5990	Misc Supplies/Materials	1,486	600	600
	6410	New Equip/Furniture	703	5,000	5,000
Facilities Total			72,980	92,500	110,900
TOTAL OPERATING EXPENSES			2,127,045	1,964,400	1,825,400

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET
RISK RELATED ACTIVITY FUND - FUND 810
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
Net Position, Beginning of Year			
Claim Fluctuation Reserve - Health Care Insurance	100,000	100,000	100,000
Claim Fluctuation Reserve - Dental Insurance	276,800	276,800	277,000
Claim Fluctuation Reserve - Vision Insurance	31,000	31,000	31,000
Claim Fluctuation Reserve - Life Insurance	1,700	1,700	1,700
Claim Fluctuation Reserve - Short/Long Term Disability Insurance	11,400	11,700	11,700
Claim Fluctuation Reserve - Workers Compensation Insurance	15,000	15,000	15,000
Claim Fluctuation Reserve - Unemployment Insurance	50,000	50,000	50,000
Claim Fluctuation Reserve - General Liability Insurance	900	900	900
Claim Fluctuation Reserve - Errors & Omissions Insurance	300	300	600
Claim Fluctuation Reserve - Professional Liability	640,000	680,000	720,000
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,000,000	1,000,000
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	6,100	6,600	6,600
Contingency Reserve - W/C Settlements	100,000	100,000	100,000
Contingency Reserve - P/C Settlements	72,900	72,900	72,900
Contingency Reserve - Wellbeing	40,000	15,000	-
Unrestricted Net Position	107,637	239,200	355,800
Total Net Position, Beginning of Year	2,453,737	2,601,100	2,743,200
Operating Revenues			
Compensated Absences	273,526	600,000	600,000
Healthcare contribution	6,445,039	6,666,600	6,966,600
Health ins. opt out	331,493	308,900	349,200
Health ins. non-cap/other	186,000	201,000	189,500
Dental contribution	651,595	630,200	664,000
Vision contribution	68,085	65,500	69,000
Life Ins. contribution	33,427	38,000	39,500
STD Ins. contribution	140,062	144,100	149,700
LTD Ins. contribution	93,349	93,700	97,400
Worker Compensation contribution	30,100	70,000	73,500
Unemployment contribution	9,538	23,000	23,000
General Liability contribution	16,800	22,700	31,100
Errors & Omissions Liability contribution	4,900	6,000	6,000
Professional Liability contribution	40,000	40,000	40,000
Building, Vehicle & Other Insurance contribution	131,500	157,400	165,200
Cyber Liability contribution	112,700	111,200	116,800
Wellbeing Program	30,000	43,400	43,400
Safety Program	3,000	-	-
Investment Income	140,285	140,000	98,000
TOTAL REVENUE	8,741,399	9,361,700	9,721,900
Operating Expenses			
Compensated Absences	276,891	600,000	600,000
Health Insurance	6,444,983	6,666,600	6,966,600
Health Ins. opt out	331,493	308,900	349,200
Benefits Specialist Wages	75,393	79,100	82,700
Benefits Specialist Retirement	34,933	37,500	40,500
Benefits Specialist FICA	5,486	5,900	6,300
Wellbeing program	54,985	58,400	58,400
Benefits administration	70,114	80,000	80,000
Dental Insurance	651,639	630,000	665,900
Vision Insurance	68,056	65,500	69,200
Life Insurance	33,484	38,000	39,600
LTD Insurance	92,801	93,700	97,600

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET
RISK RELATED ACTIVITY FUND - FUND 810
FISCAL YEAR 2024-2025**

	FY 2023 ACTUAL	FY 2024 AMENDMENT 2 BUDGET	FY 2025 PROPOSED BUDGET
STD Insurance	140,311	144,000	150,000
Worker Compensation Insurance	30,048	70,000	73,500
Unemployment	9,538	23,000	23,000
General Liability Insurance	16,811	29,600	31,100
Errors & Omissions Liability Insurance	4,938	5,700	6,000
Building, Vehicle & Other Insurance	131,075	157,400	165,200
Cyber Insurance	112,652	111,200	116,800
Safety Program	7,103	15,000	15,000
Safety Program - COVID related	1,287	-	-
Total Operating Expenses	8,594,021	9,219,500	9,636,600
Net Operating Profit (Loss)	147,378	142,200	85,300
Net Position, End of Year			
Claim Fluctuation Reserve - Health Care Insurance	100,000	100,000	100,000
Claim Fluctuation Reserve - Dental Insurance	276,800	277,000	275,100
Claim Fluctuation Reserve - Vision Insurance	31,000	31,000	30,800
Claim Fluctuation Reserve - Life Insurance	1,700	1,700	1,600
Claim Fluctuation Reserve - Short/Long Term Disability Insurance	11,700	11,700	11,200
Claim Fluctuation Reserve - Workers Compensation Insurance	15,000	15,000	15,000
Claim Fluctuation Reserve - Unemployment Insurance	50,000	50,000	50,000
Claim Fluctuation Reserve - General Liability Insurance	900	900	900
Claim Fluctuation Reserve - Errors & Omissions Insurance	300	600	600
Claim Fluctuation Reserve - Professional Liability	680,000	720,000	760,000
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,000,000	1,000,000
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	6,600	6,600	6,600
Contingency Reserve - W/C Settlements	100,000	100,000	100,000
Contingency Reserve - P/C Settlements	72,900	72,900	72,900
Contingency Reserve - Wellbeing	15,000	-	-
Unrestricted Net Position	239,215	355,800	403,800
Total Net Position, End of Year	2,601,115	2,743,200	2,828,500
RRAF Informational Notes - End of Year Balance Sheet Accruals:			
Provision for Compensated Absences - GEF	810,338	810,300	810,300
Provision for Compensated Absences - SEF	662,011	662,000	662,000
Provision for Compensated Absences - CFEF	994,054	994,100	994,100
Provision for Compensated Absences - PPEF	31,643	31,600	31,600
Provision for Compensated Absences - Medicaid	20,708	20,700	20,700
Provision for Compensated Absences - HR/FIN Consortium	26,090	26,100	26,100
Provision for Compensated Absences - Shared Services/Tuition Prog.	526,364	526,400	526,400
Provision for Compensated Absences - FICA	234,947	234,900	234,900
Total Provision for Compensated Absences	3,306,155	3,306,100	3,306,100

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs 5-year plan by Funding Source	Fund Number	Ending Fund Balance 6/30/2023	Projected Needs 2023-24	Projected Needs 2024-25	Projected Needs 2025-26	Projected Needs 2026-27	Projected Needs 2027-28	Projected Needs 2028-29	Total Projected Needs FY24-FY29	Net Transfers In/Out FY24-FY29	Estimated Fund Balance Surplus (Deficit) 6/30/2029
I.T. Refresh/Capital Projects GEF (A)	100	N/A	\$ 560,000	\$ 573,750	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,933,750	\$ -	N/A
I.T. Refresh/Capital Projects SEF (A)	200	N/A	\$ 280,000	\$ 286,875	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 966,875	\$ -	N/A
I.T. Refresh/Capital Projects CFEE (A)	600	N/A	\$ 280,000	\$ 286,875	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 966,875	\$ -	N/A
Special Ed Assistive Tech + other capital needs	200	N/A	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,800,000	\$ -	N/A
Summit	200/273/710	N/A	\$ 48,000	\$ 52,200	\$ 146,000	\$ 12,500	\$ 93,800	\$ 60,000	\$ 412,500	\$ -	N/A
O.N.E. (B)	271	N/A	\$ 2,040,800	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 4,040,800	\$ -	N/A
VLAC K-8	270	N/A	\$ 133,000	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 553,000	\$ -	N/A
ACE	270	N/A	\$ 25,000	\$ 27,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 132,000	\$ -	N/A
Capital Projects CFEE	404	\$ 24,200,000	\$ 13,931,100	\$ 17,960,900	\$ 20,508,900	\$ 5,011,100	\$ 14,088,700	\$ 12,186,900	\$ 83,687,600	\$ 43,000,000	\$ (16,487,600)
Capital Projects Admin Bldg	406	\$ 11,800,000	\$ 1,734,200	\$ 1,259,500	\$ 1,401,000	\$ 261,200	\$ 862,300	\$ 535,000	\$ 6,053,200	\$ 5,400,000	\$ 11,146,800
PP&G	710*	\$ (793,100)	\$ 185,700	\$ 222,400	\$ 198,000	\$ 150,200	\$ 179,100	\$ -	\$ 935,400	\$ -	\$ (1,728,500)
Totals			\$ 19,517,800	\$ 21,069,500	\$ 23,053,900	\$ 8,235,000	\$ 16,023,900	\$ 13,581,900	\$ 101,482,000	\$ -	

*PPG fund balance includes the impact of GASB 68/75.

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs Detail by Year/Site	2025			2025			2025			2025		
	Main Campus	SW Campus	SE Campus	NW Campus	NE Campus	PP&G	Summit	Instr/Curr Programs	TOTAL			
L.T.	57%	8.0%	8.0%	8.5%	8.0%	3%	7%		100%			
L.T. Staff Allocations %	\$ 447,500								\$ 447,500			
OS desktops/laptops/labs/mobile devices	\$ 700,000								\$ 700,000			
GEF/SEF/CFEF Capital Projects									\$ 400,000			
CFEF desktops/laptops/labs		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 400,000			
CFEF mobile devices		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000			
OS Servers including virtual/OS Voice upgrade	\$ 163,600	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 8,600	\$ 22,900		\$ 287,100			
OS Security (firewalls/filtering)									\$ -			
OS SAN									\$ -			
OS Backup									\$ -			
OS Network Electronics	\$ 344,900					\$ 3,800	\$ 26,300		\$ 375,000			
CFEF Network Electronics		\$ 118,800	\$ 118,800	\$ 118,600	\$ 118,800				\$ 475,000			
OS Telecomm/Enterprise Software Licensing									\$ -			
AV									\$ -			
Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000			
ONE Network electronics									\$ -			
ONE Misc Capital									\$ -			
Sub-total L.T.	\$ 1,657,000	\$ 267,300	\$ 267,300	\$ 267,100	\$ 267,300	\$ 12,400	\$ 50,200		\$ 2,788,600			
Curriculum / Instruction												
CFE Repair/Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000			
CFE Instructional Capital (Program Refresh)		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000			
CFE STEMI					\$ 200,000				\$ 200,000			
Nanotech (SE)									\$ -			
Robotics									\$ -			
Special Ed Assistive Tech & Other Capital								\$ 300,000	\$ 300,000			
VLAC K-8/9-12								\$ 100,000	\$ 100,000			
ACE								\$ 27,000	\$ 27,000			
Sub-total Curriculum/Instruction	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000	\$ -	\$ -	\$ 427,000	\$ 787,000			
Facilities												
Asphalt Repairs		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500				\$ 30,000			
Parking lot Repaving									\$ -			
Building Updates	\$ 40,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 140,000			
Concrete Repairs/Replacement/Leveling		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000			
Custodial Equipment/CFE Equipment									\$ -			
Program Redesign	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 400,000			
Electrical Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 80,000			
Flooring Updates	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 90,000			
HVAC		\$ 437,300	\$ 569,400	\$ 453,000	\$ 393,100				\$ 130,000			
Lighting & Energy Efficiency Upgrades		\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000				\$ 1,852,800			
Maintenance Equipment		\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000				\$ 78,000			
Painting/updates (Phase 2)		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 7,000,000			
Plumbing		\$ 739,000	\$ 5,000	\$ 713,500	\$ 5,000				\$ 50,000			
Roof Repair/Replace	\$ 500,000	\$ 1,181,600	\$ 1,587,500	\$ 927,100	\$ 939,600				\$ 1,962,500			
Security/card access/fire & Phase I Secured Entrances		\$ 22,000	\$ 22,000	\$ 27,000	\$ 22,000				\$ 4,635,800			
Grounds Updates									\$ 93,000			
Move related costs									\$ -			
Furniture/Equipment	\$ 20,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000		\$ 2,000		\$ 162,000			
Exterior - Brick Tuck-pointing	\$ 70,000	\$ 158,000	\$ 158,000	\$ 60,000	\$ 60,000				\$ 123,800			
Vehicles									\$ 436,000			
Sub-total Facilities	\$ 750,000	\$ 4,537,400	\$ 4,346,400	\$ 4,231,700	\$ 3,416,400	\$ -	\$ 2,000	\$ -	\$ 17,283,900			
PP&G												
Production Print & Graphics						\$ 210,000			\$ 210,000			
Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ -	\$ 210,000			
GRAND TOTAL	\$ 2,407,000	\$ 4,844,700	\$ 4,653,700	\$ 4,538,800	\$ 3,923,700	\$ 222,400	\$ 52,200	\$ 427,000	\$ 21,069,500			

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs Detail by Year/Site	2027				2027				2027	
	Main Campus	SW Campus	SE Campus	NW Campus	NE Campus	PP&G	Summit	Instr/Curr Programs	TOTAL	
I.T.	57%	8.0%	8.0%	8.5%	8.0%	3%	7%		99%	
OS desktops/laptops/labs/mobile devices	\$ 400,000								\$ 400,000	
GEF/SEF/CFEF Capital Projects									\$ -	
CFEF desktops/laptops/labs		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 400,000	
CFEF mobile devices		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000	
OS Servers including virtual/OS Voice upgrade										
OS Security (firewalls/filtering)										
OS SAN										
OS Backup										
OS Network Electronics	\$ 20,200								\$ -	
CFEF Network Electronics		\$ 2,100	\$ 2,100	\$ 1,800	\$ 2,100	\$ 200	\$ 1,500		\$ 21,900	
OS Telecomm/Enterprise Software Licensing									\$ 8,100	
AV									\$ -	
Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000	
ONE Network electronics	\$ 2,000,000								\$ 2,000,000	
ONE Misc Capital									\$ -	
Sub-total I.T.	\$ 2,421,200	\$ 127,600	\$ 127,600	\$ 127,300	\$ 127,600	\$ 200	\$ 2,500	\$ -	\$ 2,934,000	
Curriculum/ Instruction										
CFE Repair/Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000	
CFE Instructional Capital (Program Refresh)		\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500				\$ 250,000	
CFE STEMI					\$ 200,000				\$ 200,000	
Nanotech (SE)			\$ 700,000						\$ 700,000	
Robotics		\$ 2,000,000							\$ 2,000,000	
Special Ed Assistive Tech & Other Capital								\$ 300,000	\$ 300,000	
VLAC K-8/9-12								\$ 80,000	\$ 80,000	
ACE								\$ 20,000	\$ 20,000	
Sub-total Curriculum/Instruction	\$ -	\$ 2,077,500	\$ 777,500	\$ 77,500	\$ 277,500	\$ -	\$ -	\$ 400,000	\$ 3,610,000	
Facilities										
Asphalt Repairs		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000	
Parking lot Repaving									\$ -	
Building Updates	\$ 100,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 200,000	
Concrete Repairs/Replacement/Leveling	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000	
Custodial Equipment/CFE Equipment									\$ -	
Program Redesign		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 400,000	
Electrical Updates	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 45,000	
Flooring Updates	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 65,000	
HVAC	\$ 30,000	\$ 25,000	\$ 25,000	\$ 28,000	\$ 25,000				\$ 133,000	
Lighting & Energy Efficiency Upgrades		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000	
Maintenance Equipment		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000	
Painting/updates (Phase 2)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 5,000		\$ 205,000	
Plumbing	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 70,000	
Roof Repair/Replace	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000	
Security/card access/fire & Phase I Secured Entrances	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000	
Grounds Updates		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				\$ 8,000	
Move related costs	\$ 10,000								\$ 10,000	
Furniture/Equipment	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000		\$ 5,000		\$ 185,000	
Exterior - Brick Tuck-pointing									\$ -	
Vehicles									\$ -	
Sub-total Facilities	\$ 240,000	\$ 322,000	\$ 322,000	\$ 325,000	\$ 322,000	\$ -	\$ 10,000	\$ -	\$ 1,541,000	
PP&G										
Production Print & Graphics						\$ 150,000			\$ 150,000	
Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	
GRAND TOTAL	\$ 2,661,200	\$ 2,527,100	\$ 1,227,100	\$ 529,800	\$ 727,100	\$ 150,200	\$ 12,500	\$ 400,000	\$ 8,235,000	

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs Detail by Year/Site	2028			2028			NE Campus	PP&G	Summit	Instr/Curr Programs	2028 TOTAL
	Main Campus	SW Campus	SE Campus	NW Campus	SE Campus	NW Campus					
I.T.											
I.T. Staff Allocations %	57%	8.0%	8.0%	8.5%	8.0%	8.0%	3%	8%			100%
OS desktops/laptops/labs/mobile devices	\$ 400,000										\$ 400,000
GEF/SEF/CFEF Capital Projects	\$ -										\$ -
CFEF desktops/laptops/labs		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000					\$ 400,000
CFEF mobile devices		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000					\$ 100,000
OS Servers including virtual/OS Voice upgrade	\$ 114,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 6,000	\$ 16,000			\$ 200,000
OS Security (firewalls/filtering)	\$ 114,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 6,000	\$ 16,000			\$ 200,000
OS SAN											\$ -
OS Backup											\$ -
OS Network Electronics											\$ -
CFEF Network Electronics											\$ -
OS Telecomm/Enterprise Software Licensing	\$ 166,500	\$ 23,300	\$ 23,300	\$ 23,300	\$ 23,300	\$ 23,300	\$ 8,800	\$ 23,500			\$ 292,000
AV	\$ 156,800	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 8,300	\$ 22,500			\$ 275,400
Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000			\$ 4,000
ONE Network electronics											\$ -
ONE Misc. Capital											\$ -
Sub-total I.T.	\$ 952,300	\$ 202,800	\$ 202,800	\$ 202,800	\$ 202,800	\$ 202,800	\$ 29,100	\$ 78,800	\$ -	\$ -	\$ 1,871,400
Curriculum / Instruction											
CFE Repair/Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000					\$ 60,000
CFE Instructional Capital (Program Refresh)		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000					\$ 40,000
CFE STEMi						\$ 200,000					\$ 200,000
Nanotech (SE)			\$ 400,000								\$ 400,000
Robotics		\$ 3,000,000								\$ 300,000	\$ 3,000,000
Special Ed Assistive Tech & Other Capital										\$ 80,000	\$ 300,000
VLAC K-8/ 9-12										\$ 20,000	\$ 80,000
ACE										\$ 20,000	\$ 20,000
Sub-total Curriculum/Instruction	\$ -	\$ 3,025,000	\$ 425,000	\$ 25,000	\$ 225,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 4,100,000
Facilities											
Asphalt Repairs	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000					\$ 45,000
Parking lot Repaving											\$ -
Building Updates	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000					\$ 130,000
Concrete Repairs/Replacement/Leveling	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000					\$ 40,000
Custodial Equipment/CFE Equipment											\$ -
Program Redesign	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000					\$ 400,000
Electrical Updates	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000					\$ 50,000
Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000					\$ 90,000
HVAC	\$ 50,000	\$ 197,000	\$ 1,523,500	\$ 525,200	\$ 1,566,000	\$ 1,566,000					\$ 3,861,700
Lighting & Energy Efficiency Upgrades	\$ 10,000	\$ 832,700	\$ 1,049,400	\$ 831,100	\$ 718,600	\$ 800,000					\$ 3,441,800
Maintenance Equipment		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000					\$ 80,000
Painting/updates (Phase 2)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000					\$ 250,000
Plumbing	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000					\$ 90,000
Roof Repair/Replace	\$ 10,000	\$ 5,000	\$ 1,151,000	\$ 5,000	\$ 5,000	\$ 5,000					\$ 1,166,000
Security/card access/fire & Phase I Secured Entrances	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000			\$ 60,000
Grounds Updates		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000					\$ 8,000
Move related costs											\$ -
Furniture/Equipment	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000		\$ 5,000			\$ 190,000
Exterior - Brick Tuck-pointing											\$ -
Vehicles											\$ -
Sub-total Facilities	\$ 310,000	\$ 1,326,700	\$ 4,015,900	\$ 1,653,300	\$ 2,581,600	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 9,902,500
PP&G											
Production Print & Graphics							\$ 150,000				\$ 150,000
Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
GRAND TOTAL	\$ 1,262,300	\$ 4,554,500	\$ 4,643,700	\$ 1,881,100	\$ 3,009,400	\$ 179,100	\$ 93,800	\$ 93,800	\$ 400,000	\$ -	\$ 16,023,900

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs Detail by Year/Site	2029				2029				2029			
	Main Campus	SW Campus	SE Campus	NW Campus	NE Campus	PP&G	Summit	Instr/Curr Programs	TOTAL			
I.T.	57%	8.0%	8.0%	8.5%	8.0%	3%	7%		99%			
OS desktops/laptops/labs/mobile devices	\$ 400,000								\$ 400,000			
GEF/SEP/CFEF Capital Projects	\$ -								\$ -			
CFEF desktops/laptops/labs		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 400,000			
CFEF mobile devices		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000			
OS Servers including virtual/OS Voice upgrade									\$ -			
OS Security (firewalls/filtering)									\$ -			
OS SAN									\$ -			
OS Backup									\$ -			
OS Network Electronics									\$ -			
CFEF Network Electronics									\$ -			
OS Telecomm/Enterprise Software Licensing									\$ -			
AV									\$ -			
Cabling Services									\$ -			
ONE Network electronics									\$ -			
ONE Misc Capital									\$ -			
Sub-total I.T.	\$ 400,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ 900,000			
Curriculum / Instruction												
CFE Repair/Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		\$ 10,000		\$ 70,000			
CFE Instructional Capital (Program Refresh)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				\$ 200,000			
CFE STEMi					\$ 200,000				\$ 200,000			
Nanotech (SE)									\$ -			
Robotics								\$ 300,000	\$ 300,000			
Special Ed Assistive Tech & Other Capital									\$ 80,000			
VLAC K-8/ 9-12									\$ 20,000			
ACE									\$ 20,000			
Sub-total Curriculum/Instruction	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 265,000	\$ -	\$ 10,000	\$ 400,000	\$ 870,000			
Facilities												
Asphalt Repairs	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000			
Parking lot Repairing									\$ -			
Building Updates	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000				\$ 150,000			
Concrete Repairs/Replacement/Leveling	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000			
Custodial Equipment/CFE Equipment Program Redesign		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 400,000			
Electrical Updates	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 80,000			
Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 40,000		\$ 130,000			
HVAC	\$ 70,000	\$ 3,046,900	\$ 3,825,000	\$ 1,383,900	\$ 1,566,100				\$ 9,891,900			
Lighting & Energy Efficiency Upgrades	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 90,000			
Maintenance Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000				\$ 120,000			
Painting/updates (Phase 2)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 5,000		\$ 255,000			
Plumbing	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 90,000			
Roof Repair/Replace	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000			
Security/card access/fire & Phase I Secured Entrances	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 5,000		\$ 55,000			
Grounds Updates	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000			
Move related costs									\$ -			
Furniture/Equipment	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000				\$ 180,000			
Exterior - Brick Tuck-pointing	\$ 5,000								\$ 5,000			
Vehicles	\$ 180,000				\$ 65,000				\$ 245,000			
Sub-total Facilities	\$ 555,000	\$ 3,381,900	\$ 4,160,000	\$ 1,718,900	\$ 1,966,100	\$ -	\$ 50,000	\$ -	\$ 11,811,900			
PP&G												
Production Print & Graphics									\$ -			
Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
GRAND TOTAL	\$ 935,000	\$ 3,571,900	\$ 4,350,000	\$ 1,908,900	\$ 2,356,100	\$ -	\$ 60,000	\$ 400,000	\$ 13,581,900			