



April 1, 2025

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 2025-26. Per the Michigan School Code, Section 380.624(2), the proposed FY 2025-26 **General Fund budget** is to be submitted to its constituent district Boards 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 3.7%. 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.

Please refer to the Enterprise-Wide Executive Summary for a discussion of key projects and initiatives contained in the 2025-26 budget, including but not limited to:

- Oakland Schools Technical Campus Renovations
- Artificial Intelligence
- Social-Emotional Wellbeing and Mental Health Support
- Business Office Residency Program
- HR Leadership Academy
- Essential Practices in Instruction ⇌ Capacity & Coherence (EPIC) Numeracy Project
- Literacy Essentials Oakland (LEO)
- Nanotechnology, Artificial Intelligence and Synthetic Biology (NAIS) Lab
- Shared Services

Subsidies

Oakland Schools provides almost \$1.4 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 2025-26 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 2025-26 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 \$10.3 million or 5.9%. 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 2024-25, Oakland Schools distributed additional PA-18 funds totaling \$5.6 million above the base distribution.

Planning for the Future

Oakland Schools is dedicated to sound financial planning and preparing for 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 2025-26 **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 11, 2025. The Oakland Schools Board of Education will then hold a Designates Meeting on April 23 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, 2025. 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 2025-26 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,



Kenneth Gutman
Superintendent
Oakland Schools

cc: District Superintendent
District Business Manager



Oakland Schools Original Budget

for the fiscal year 2025-26

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

Every Student. Every Day.

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 Credo

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.

Our Objectives

Oakland Schools' organizational strategies are centered around these three objectives:

- 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 2025-26 is \$503.6 million:

- Property taxes - \$259.9 million
- Other local revenue and investment revenue - \$48.0 million
- State source revenue - \$24.7 million
- Other financing sources & indirect revenue - \$14.0 million
- Estimated grant award funding - \$157.0 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 2025-26 are \$509.7 million:

- Salary, wage, and benefits - \$87.1 million
- Purchased Services, Supplies, Utilities & Dues/Fees - \$25.6 million
- Capital outlay - \$17.8 million
- Transfers to LEAs and other funds - \$218.8 million
- Grant related expenditures - \$157.0 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 2025-26 Oakland Schools Budget?

Revenues

Property tax revenue is budgeted to increase by 3.7%, or \$9.3 million. Taxable values have been increasing incrementally over the last twelve years and finally reached pre-recession levels in 2022-23. While taxable values in Oakland County are expected to increase just over 4.0%, the District is using a conservative estimate in the 2025-26 budget until actual taxable values are made available. Tax abatements leveled off significantly after peaking in fiscal years 2012 and 2013, however an increase in tax tribunal challenges occurred in 2023-24 and the District carefully monitors open cases with the assistance of Oakland County Equalization. The District holds reserves for anticipated losses due to these abatements.

Oakland Schools Technical Campus Renovations

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

- Phase I – work has been completed on an upgrade to the secured entrances for all four Oakland Schools Technical Campus (OSTC) buildings. The renovation has improved safety/security infrastructure and enhanced the student and guest experience. Included in the secured entrance renovation are Welcome Centers for visitors waiting to be screened for entry into the buildings. The Welcome Centers highlight OSTC academic programs, events and awards.
- Phase II – a second phase of OSTC renovations is currently in progress. The project contains two major renovation and construction projects, OSTC Corridor Refresh and parking lot replacement. 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. All parking lots will be replaced and security gates installed at all campuses. The OSTC Corridor Refresh and parking lot projects will be completed during Summer 2025.

Artificial Intelligence

It has become clear that education service agencies must harness the transformative power of artificial intelligence (AI) to address the growing complexities of education. AI presents an unparalleled opportunity to enhance operational efficiency, support instruction, and enable data-driven decision-making, offering significant benefits to the 28 districts Oakland Schools proudly serves.

To align with Oakland Schools' mission of providing innovative, high-impact solutions for our districts, our Technology Services department is actively developing plans to establish an AI Strategy Team. This initiative would begin through close collaboration with key departmental areas directly serving our local districts, ensuring alignment with their immediate and future needs.

By launching an AI Strategy Team, we can proactively support districts in areas such as personalized learning, predictive analytics to drive student success, and streamlined administrative processes. Just as importantly, we are committed to implementing AI in ethical, equitable, and transparent ways. This effort positions Oakland Schools as an innovation leader, fully aligned with our mission to provide forward-thinking, high-impact solutions that empower educators and improve outcomes for every student we serve.

By embedding AI-driven solutions within our own internal operations, we can enhance the efficiency and effectiveness of Oakland Schools' services, ensuring that we are modeling the very innovations we champion for our districts. From improving internal workflows to leveraging predictive analytics for strategic decision-making, these efforts will enable Oakland Schools to operate as a more agile and responsive organization. Ultimately, this internal alignment not only strengthens our capacity to serve districts but also reinforces our role as a trusted leader in educational technology and innovation.

While the exact staffing, professional services, and technology needed to develop the AI Strategy Team are still being determined, a \$1 million budget has been established in the General Education Fund in 2025-26 to support these efforts.

Social-Emotional Wellbeing and Mental Health Support

Oakland Schools remains committed to supporting the social-emotional well-being and mental health needs of students and educators across our districts. As the demand for these services continues to grow, we are expanding our resources and partnerships to further strengthen mental health support at all levels. In 2025-26, our mental health team will continue to provide critical support in key areas:

- *Expanding Tier 1 Supports* – Increasing access to Youth Mental Health First Aid, Positive Behavioral Interventions and Supports (PBIS), and Social-Emotional Learning (SEL) strategies to promote student and staff wellbeing.
- *Enhancing School Safety* – Strengthening both physical and psychological safety through the PREPaRE curriculum, the I Love You Guys Foundation training, and additional crisis-response initiatives.
- *Advancing Suicide Prevention and Postvention* – Providing professional learning on updated suicide prevention strategies and postvention supports to respond effectively in times of crisis.
- *Improving Crisis Prevention and De-escalation* – Expanding training in Nonviolent Crisis Intervention (CPI) and Life Space Crisis Intervention (LSCI) to equip school staff with strategies for preventing and safely managing crisis situations.

- *Developing School-Based Mental Health Systems* – Continuing to help districts build and sustain comprehensive mental health frameworks that integrate school, community, and state-level supports.

Additionally, we are working closely with districts to maximize the impact of state categorical funding, including:

- *31n Funding* – Supporting the expansion of licensed, school-based mental health professionals to increase Tier 2 and 3 interventions.
- *31p Funding* – Helping districts implement **three-tiered SEL curricula** to promote emotional resilience and wellbeing at all grade levels.

Crisis Response & Trauma Support

Oakland Schools remains a key partner in providing direct support to districts experiencing traumatic events. We continue to offer crisis response and recovery assistance, including ongoing consultation with Oxford Community Schools and expanded support for other districts impacted by trauma. In the 2025-26 school year, we will build on our crisis response efforts by strengthening trauma-informed approaches and increasing district capacity to address both immediate and long-term student and staff needs.

Comprehensive Safety & Threat Assessment Training

- *PREPaRE Training* – Oakland Schools continues to partner with the National Association of School Psychologists to provide PREPaRE (Prevent, Reaffirm, Evaluate, Provide and Respond, Examine) training. Our team of PREPaRE trainers continue to expand their work with districts to enhance school crisis prevention, response, and recovery planning. As of March 17, 2025, we have 499 Oakland County educators trained in workshop 1 with representation in 23 of our 28 districts. Workshop 2 has representation in 28 of 28 districts with 368 Oakland County educators trained.
- *Behavioral Threat Assessment and Management (BTAM)* – In collaboration with the Michigan State Police, Oakland Community Health Network, and national experts, we are expanding access to countywide training on the BTAM model. Our in-house trainers will continue to build district capacity to assess and manage potential threats while strengthening relationships with community partners. As of March 1, 2025, we have 557 Oakland County educators from 22 of our 28 districts and 26 Oakland County resource officers.
- *Comprehensive School Suicide Prevention* - In partnership with Dr. Steven Brock, we have expanded our offerings around comprehensive school suicide prevention to offer more in depth work around suicide assessment, prevention strategies, and postvention response. As of March 1, 2025, we have 252 Oakland County Educators that have taken part in this training.

Intensive Mental Health & Complex Behavior Support

Our mental health team will broaden access to specialized support services, including:

- *Aspire Program* – A continued partnership with New Oakland Family Services to provide intensive mental health support for students.
- *Psychiatric Consultation Services* – Expanding opportunities for districts to consult with a licensed psychiatrist on complex student mental health cases.
- *Student Problem-Solving Services* – Enhancing a multidisciplinary approach to support districts in addressing complex behavior and mental health needs.

As we look ahead to 2025-26, Oakland Schools remains dedicated to fostering safe, supportive learning environments and providing districts with the expertise, training, and resources they need to address evolving mental health needs.

Production, Printing & Graphics

Production, Printing & Graphics (PP&G) was established 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. Beginning in 2024-25, we have begun to implement incremental price adjustments while subsidizing a portion of the costs, with the ultimate goal of restoring the program to self-sustainability. Additional price increases will occur in 2025-26, while still maintaining below-market prices.

Special Collaborative Projects

Business Office Residency Program

Oakland Schools Administration has developed, with input from local district stakeholders, a Business Office Residency Program which began 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 four individuals are receiving 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. The program has had a very successful first year and this cohort will complete their training throughout 2025-26.

Human Resources Leadership Academy

Oakland Schools launched the Human Resources Leadership Academy (HRLA) in 2024-2025 as a two-year leadership development program designed to cultivate future human resource leaders across the county. The program blends training with hands-on experience, preparing participants to step into HR leadership roles.

In the first year, participants engage in professional development, gaining foundational knowledge and skills. The second year focuses on project-based learning within district settings, where participants tackle real-world HR challenges. Capstone projects focus on critical HR areas, including recruitment, performance evaluations, employee training, and recruitment. Through these capstone projects, participants develop practical solutions that enhance HR practices, ensuring they are prepared to step confidently into a leadership role.

The General Education Fund is fully funding both the Business Office Residency and HR Leadership Academy programs.

Literacy Essentials Oakland

The Literacy Essentials Oakland (LEO) project is a multi-year initiative aimed at ensuring early literacy success for children in Oakland County. Established in 2019-20, the project remains rooted in research and emphasizes:

- **Building district capacity** through tailored professional learning
- **Providing job-embedded coaching** for sustainable instructional improvement
- **Using student outcome and implementation data** to inform instructional decisions

In 2024-25, we made significant progress in ensuring educational excellence via the following indicators:

- Metrics analytics indicate strength in integrated, multi-layered coaching systems while short-term data cycles remain a growth area.

- LEO leadership teams are adjusting services to strengthen the use of short-term data cycles to drive instructional decisions.
- Collaboration with state-funded literacy coaches continues, supporting full coaching cycles, evidence-based practices, and alignment with new K-12 Literacy and Dyslexia legislation.
- Upcoming PL events:
 - **Layered Learning Labs:** An innovative model combining coaching cycles with job-embedded learning
 - **Essential Practices for Elementary Principals:** Supporting leadership in guiding educators through instructional shifts
 - **MDE’s Dyslexia Summit:** Partnering to enhance understanding and implementation of evidence-based literacy strategies

Looking ahead to 2025-26, we are focusing on:

- Enhanced support for literacy coaches
- Stronger collaboration between the District and School Services (DSS) and Special Populations departments within Oakland Schools
- Deepening Tier 1 instruction supports to ensure foundational literacy success for all students

Oakland Schools is providing up to \$5 million for Literacy Essentials Oakland.

Numeracy Initiative (EPIC – Essential Practices in Instruction ⇌ Capacity & Coherence)

The Numeracy initiative has been developed in 2024-25 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. The three key priorities include:

- **Enhancing equitable, research-based instructional practices** in grades 4-6 (with an emphasis on 6th grade)
- **Building instructional leadership capacity**, focusing on both administrative and non-administrative instructional leaders (teachers, coaches, coordinators)
- **Strengthening district-level coherence**, improving alignment of professional learning plans and instructional tools with district-wide goals

Even though this initiative is in its early stages, good progress has already been made and will continue into 2025-26 with the following focus:

- **Ongoing Plan-Do-Study-Act (PDSA) cycles** in 13 classrooms across 12 schools and 10 districts, targeting improved mathematical discourse, participation, and evidence-based instructional strategies.
- **Strengthening district-wide alignment efforts** to ensure mathematics interventions are more effectively integrated into broader instructional improvement plans.
- **Professional learning and coaching support** for educators, ensuring effective implementation of high-impact instructional strategies in mathematics.
- **Emphasis on instructional leadership development**, helping school leaders support and sustain best practices in mathematics instruction.

HR/Finance Consortium

The HR/Finance Consortium Fund was established in FY 2012-13 as a result of a collaborative effort between Oakland County school districts to select a countywide Enterprise Resource Planning (ERP) system for HR and financial applications. The school districts formed a consortium called the Michigan Partnership for Essential Education Resources (MiPEER).

The MIPEER Consortium unites 20 Oakland County districts through a comprehensive ERP solution that streamlines finance, HR, and payroll operations with standardized processes. Powered by the BusinessPlus software, the consortium is supported by a specialized 18-member team including analysts, specialists, programmers, and database administrators. This expert team resolves technical issues, adapts processes to meet evolving district needs and government regulations, and ensures uninterrupted system performance. Beyond day-to-day support, the team orchestrates software upgrades, conducts rigorous system testing, delivers targeted training, facilitates collaborative user group meetings, and provides valuable industry insights to member districts. As a division of Oakland Schools Technology Services, the MIPEER support team has established itself as an education ERP leader, consistently driving process innovation and excellence.

MiServiceDesk

The Oakland Schools Services Desk oversees MiServiceDesk, which provides critical support for essential statewide educational solutions. This comprehensive tier 1 support ensures seamless accessibility for local districts and stakeholders throughout Michigan. Operating as the technical support division of the Michigan Collaboration Hub (MiCH), a strategic initiative led by Intermediate School Districts (ISDs) and the Michigan Association of Intermediate School Administrators (MAISA), MiServiceDesk maintains the reliability of numerous key systems.

- MiStrategyBank
- MICIP (Michigan Integrated Continuous Improvement Process)
- MiRead
- EduPaths
- MiEarly Childhood Connect
- Michigan Data Hub
- MiEWIMS (Michigan Early Warning Intervention and Monitoring System)

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. In this lab, 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 were added for this new service's design, development, and deployment. We anticipate districts will be able to fully access this service during the 2027-28 school year.

Mobile STEM Classroom (STEMi)

Oakland Schools Administration and Student Services deployed a mobile Science, Technology, Engineering & Math (STEM) classroom called “the STEMi” in 2021. FY 2025-26 Capital Projects Fund budgets include estimated costs for capital needs and the Career Focused Education Fund budget includes lease costs for the vehicle and 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 2024-25 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:

- **Strengthened Security Infrastructure:** Identified vulnerabilities and enhanced security posture across all Oakland Schools-supported applications and devices
- **Implemented Enterprise-Level Authentication:** Deployed multi-factor authentication across all critical systems to prevent unauthorized access
- **Deployed Advanced Threat Detection:** Implemented an automated Security Information Event Management (SIEM) system to identify and neutralize threats in real-time, now extended to local districts
- **Enhanced Endpoint Protection:** Established comprehensive Endpoint Detection and Response (EDR) platform to secure all connected devices
- **Maintained Network Stability:** Successfully mitigated Distributed Denial of Service (DDoS) attacks to ensure uninterrupted educational services
- **Cultivated Security Culture:** Conducted ongoing cybersecurity awareness training and phishing simulation exercises to strengthen human defenses
- **Expanded District Security Partnership Programs:**
 - Provided access to professional internal and external penetration testing services
 - Offered shared SIEM solution capabilities to enhance district-wide threat visibility
 - Delivered comprehensive phishing simulation and cybersecurity awareness training platforms to field service districts

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 2025-26 budget:

Department	Description	Budgeted Subsidy Amount
Students Services (Career Readiness)	Career cruising software (Xello)	\$ 360,000
Students Services (Career & Technical Education)	CDX Automotive software	\$ 31,400
Students Services (Career Readiness)	Industry connections platform (Nepris)	\$ 250,000
Students Services (Career Readiness)	Alumni Pathways - Lightcast (Economic Modeling)	\$ 45,000
District & School Services	Illuminate DnA student assessment & data analysis tool	\$ 354,700
District & School Services	Discovery Education Streaming - digital video on demand and online teaching	\$ 77,600
District & School Services	Atlas Rubicon curriculum management system	\$ 199,500
District & School Services	STAMP (STAndards-based Measurement of Proficiency) assessments	\$ 46,600
	TOTAL SUBSIDIES	\$ 1,364,800

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 1.3 FTE increase in positions contained in the 2025-26 budget, including the following:
 - 1.0 FTE – Human Resources Senior HR Generalist; this position will overlap with the HR Manager position for one year until that position is eliminated at the end of 2025-26
 - 1.0 FTE – split funded between District & School Services and Special Populations for a new Universal Design for Learning (UDL) Consultant. This position ensures collaboration between general and special education, fostering instruction that benefits all students while maximizing resources efficiently.
 - (.7) FTE – reductions in part-time staff in Student Services and Special Populations.

Personnel Costs

- Step increases for those employees who are eligible have been built into the 2025-26 budget; additionally, an across-the-board pay increase of 2.0% has been included in the proposed budget for all staff. This increase is consistent with union salary changes in the current collective bargaining agreement which expires June 30, 2027.
- 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 31.36% through September 30, 2025, and will be reduced to 29.91% beginning October 1, 2025. Oakland Schools analyzed its own employee retirement elections and has projected an overall blended retirement rate of 28.56% for 2025-26, 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. In 2024-25, the Michigan Legislature passed House Bill 6058 (HB 6058) which increases the 2025 hard cap by 7%. While the bill has not been presented to the Governor for signature at the time of this document’s printing, Oakland Schools has included the increase in the “Plan year beginning after 1/1/25” figures below. Growth in the medical consumer price index of 4.5% has been budgeted for 2025-26. If this projection proves to be accurate, the dollar limits that will be in effect will be as follows:

	Plan year beginning after 1/1/25*	Plan year beginning after 1/1/26*
Family	\$ 22,523.34	\$ 23,536.89
Individual plus one	\$ 17,271.14	\$ 18,048.34
Single	\$ 8,258.54	\$ 8,630.17

**projected, assuming adoption of HB 6058 and growth in the Medical CPI of 4.5%*

Michigan Tax Tribunal Expense

Michigan Tax Tribunal (MTT) judgments regarding property tax assessments have a direct impact on the expenditures of Oakland Schools. Unfavorable judgments result in the return of funds to the taxing authority with no recoupment of funds from the State of Michigan. As such, the District evaluates the risk of MTT losses with the assistance of Oakland County Equalization. The MTT reserve percentage for FY 2025-26 is budgeted at .25% of tax revenues, which equates to approximately \$649,800 in expense.

PA-18 Special Education Funding

Oakland Schools receives property tax revenue for support of Special Education programs. In the last few 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 2025-26 there is growth projected in tax revenues of 3.7%. The base distribution of PA-18 funding to local school districts is budgeted to increase approximately \$10.3 million or 5.9% to \$183,872,500. Additional distributions may be made to local districts based on 2024-25 final audited financial results.

What We Do - Programs & Services

Oakland Schools remains committed to making strategic investments in both current programming and new initiatives that enhance collaboration, efficiency, and impact for our constituent districts. The 2025-26 budget reflects our dedication to ensuring fiscal responsibility while maximizing the return on investment for school districts. By leveraging regional partnerships, emerging technologies, and cost-saving measures, we continue to support the evolving needs of Oakland County's students and educators.

District and School Services

The District and School Services (DSS) Department strategically allocates resources to provide high-quality support to all Oakland County learners. Our budget prioritizes:

- Cost-effective professional learning opportunities for educators
- Expanding collaborative networks to drive best practices across districts
- Consultation services that assist school and district leaders in implementing high-impact strategies
- Development of instructional resources that maximize district investments in student learning
- Advocacy at the state and national levels to secure additional funding and resources for Oakland County schools
- Securing consortium pricing and cost-saving opportunities to reduce financial burdens on districts

The following services are provided as part of Oakland Schools' core mission to support districts at no additional cost:

- *Professional Learning Investments* – Expanding AI-driven personalization, scalable virtual/hybrid models, and research-based instructional strategies
- *Networking Groups* – Facilitating educator collaboration through role-specific leadership development cohorts and enhanced new teacher mentorship
- *Consultation Services* – Assisting districts with learning models, assessment system redesign, AI integration, and implementation of multi-tiered support systems (MTSS)
- *Resource Development* – Investing in digital innovation, including the expansion of miPLACE and the development of interactive instructional content aligned with Michigan's educational priorities
- *Supporting State Accountability Schools* – Providing intervention programs, summer learning funding, and strengthening family engagement strategies for Comprehensive Support and Improvement Schools
- *Early Childhood Services* – Expanding early intervention programs, community partnerships, and family resources to improve long-term student success

The services below are offered on a cost-recovery basis or through consortium pricing to provide districts with high-quality, cost-effective solutions:

- *Consortium Pricing & Procurement* – Negotiating discounted pricing on assessment tools, curriculum mapping systems, and digital learning platforms such as Atlas Curriculum Mapping System, Illuminate DnA, and STAMP proficiency assessment
- *Data and Analytics Solutions* – Offering access to advanced analytics platforms for student performance monitoring and predictive data modeling
- *Technical Assistance and Specialized Programs* – Supporting districts with specialized technical assistance, compliance guidance, and tailored district improvement initiatives

Early Childhood

Early Childhood is a unit within DSS that works with schools, families, and other agencies to support the school success of children from birth to kindergarten by developing, evaluating, and modifying early childhood programs. These efforts save local districts thousands of dollars through early identification of children with learning or behavioral challenges and through strategic cost-saving initiatives.

Our Early Childhood team provides the following services to our constituent districts at no additional cost:

- Providing direct assistance and resources to young learners and their families to promote school readiness
- Supporting program directors with technical assistance for compliance with grant and licensing requirements
- Coordinating county-wide child recruitment marketing campaigns, saving districts an estimated \$350,000 annually
- Managing care coordination to determine child eligibility for GSRP, resulting in an estimated savings of \$417,000 in 2025-2026

The following services are provided by Early Childhood on a cost-recovery basis:

- *Early Childhood Specialists (ECSs)* – Supporting GSRP preschool teaching teams and site administrators across 28 LEAs, 4 PSAs, and 43 community-based organizations. Oakland Schools recruits, trains, supervises, and coaches ECSs, saving districts approximately 40% in staffing and administrative costs.
- *Online Child Assessment Tool* – Coordinating a county-wide purchase of the COR Advantage child assessment tool, reducing per-child licensing costs by 47%, totaling over \$75,000 in countywide savings
- *GSRP Professional Learning* – Providing HighScope curriculum training for GSRP teachers and administrators at significantly reduced rates, lowering professional learning costs by up to 70% and saving districts more than \$200,000
- *Child Development Associate (CDA) Training Scholarships* – Awarding 26 professional scholarships to pursue credential attainment, saving programs and/or individuals a cost of approximately \$11,000. Early Childhood also aligned CDA and GSRP training, saving 22 professionals a total of 1,936 hours in professional learning, for a cost savings of at least \$42,600.

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 has worked 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 25,100 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. These staff provide quality instruction, consultation, evaluations and access to support achievement for students with low-incidence disabilities. 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. 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.

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 attendees can select to deepen their knowledge. Stipends for attendance are provided for 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 Services

Technology Services delivers enterprise-grade systems, solutions, and support to public and nonpublic schools across the region. Our comprehensive portfolio includes integrated online applications for student information management, human resources, financial operations, and academic systems. We also provide specialized expertise in technology planning, network infrastructure, telecommunications, ONE fiber network technical support, internet connectivity, audiovisual solutions, and general technology assistance. Local districts increasingly adopt our services as cost-effective, high-quality alternatives to commercial solutions. Additionally, we offer complete end-to-end technology support to districts on a cost recovery basis, ensuring affordable access to premium IT services.

The Technology Services Student Applications team supports all local 28 local 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 on 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' Technology Services department also delivers comprehensive IT support to 15 local school districts through a cost-effective service model. Our partner districts benefit from dedicated, highly technical professionals who specialize in both cutting-edge technology solutions and exceptional customer service. Field Service technicians provide year-round, on-site support to staff and students while carefully coordinating with individual district calendars to ensure minimal disruption. Beyond day-to-day technical assistance, this specialized team plays a crucial role in districts' long-term technology initiatives, including bond implementation, capital equipment refresh, construction technology integration, and strategic technology planning.

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 92 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, including crisis communication upon request.
- Government Relations advocates for and communicates the impact of legislation on public education and coordinates services with other federal, state and county agencies.
- Pupil, Corporate and District 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 accurate, timely and detailed information to all internal and external stakeholders with an emphasis on transparency, collaboration and continuous improvement. The department provides direct and indirect operational support and best practice-based training to all of our constituent districts upon request. 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 \$15.6 million of revenue for LEAs in FY 2025-26.
- Business Office Shared Services assistance on a limited scope is provided to two constituent districts in 2024-25 and one district in 2025-26.
- 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 led 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.

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. Most recently, CPDI funds have been used for the Literacy Essentials Oakland (LEO) initiative and the EPIC Math initiative which kicked 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 240 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 2024-25 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 250 FTE and tuition is \$6,700 per pupil for Oakland County residents and \$6,900 for non-resident pupils, which represents no increase from 2024-25 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 290 students. Tuition is \$4,900 per pupil, which represents no increase from 2024-25 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 30 students to participate in FY 2025-26.

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 COVID-19 pandemic (“the pandemic”) that has plagued Southeast Michigan, along with the rest of the nation, Oakland County has recovered by most metrics and is 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 2026 is expected to exceed pre-pandemic levels by 7.7% and 2.0% in blue-collar and higher-education service jobs, respectively; however, lower-education service industries are forecasted to remain below pre-pandemic levels by the end of 2026. The unemployment rate was 3.8% as of December 31, 2024, compared to a nationwide average of 4.1%. 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 emerging 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, in terms of jobs forecasts, per recently published data include:

- Professional and technical services
- Trade, transportation and utilities
- Health care and social services
- State government
- Leisure and hospitality

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 2025-26 fiscal year budget. One of the most important factors affecting the budget is the economic condition of the state of Michigan. The fiscal year 2025-26 budgets will be adopted effective July 1, 2025, 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.

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.

Most 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 and those for which a study has been done and another allocation method has been deemed more appropriate. 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 2026 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%
	Loc	Func	Fund 100	Fund 200	Fund 600
Office of the Superintendent	001	231/232	50%	25%	25%
Deputy Superintendent	002	232	50%	25%	25%
Asst Supt - Finance & Operations	003	232	50%	25%	25%
LEA & Administration Support	006	232	50%	25%	25%
Financial Services	011	252	24%	24%	52%
Financial Services - Property Taxes	011	259	6%	75.5%	18.5%
Event Management Operations	013	299	50%	25%	25%
Government Relations	014	232	50%	25%	25%
Technology Services - Licensing	028	284	70%	15%	15%
Technology Services Administration	029	284	50%	25%	25%
Technology Services - Technical Support Services	030	284	50%	25%	25%
Technology Services - Application Services	032	284	50%	25%	25%
Technology Services - Enterprise Tech Services	033	284	24%	24%	52%
Legal Affairs	038	232	50%	25%	25%
Records Management	039	289	50%	25%	25%
Auxiliary Services Administration	040	257/289	50%	25%	25%
Facilities & Building Projects	041	261/266	50%	24%	26%
Office of Procurement & Contracting	042	252	24%	24%	52%
Pupil, Corporate, & District Services	044	211/285	50%	25%	25%
Pupil Transportation	045	271	73%	25%	2%
Shipping and Receiving	047	257	50%	25%	25%
Communications Services	049	282	50%	25%	25%
Human Resources	083	283	24%	24%	52%
Plant & Fixed Charges - Facility Operations	091	261	50%	24%	26%

Oakland Schools Allocated Departments Consolidated Fiscal Year 2026 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	449,000	224,500	224,600	898,100	0.35%
Deputy Superintendent	002	368,200	159,400	159,000	686,600	0.27%
Asst Supt - Finance & Operations	003	189,800	94,000	97,400	381,200	0.15%
LEA & Administration Support	006	743,300	32,800	32,800	808,900	0.31%
Event Management Operations	013	492,300	201,600	201,600	895,500	0.35%
Government Relations	014	370,500	185,200	185,800	741,500	0.29%
Technology Services Administration	029	168,800	82,200	88,300	339,300	0.13%
Technology Services - Technical Support Services	030	689,400	344,900	346,200	1,380,500	0.54%
Technology Services - Application Services	032	2,287,200	1,141,600	1,142,300	4,571,100	1.78%
Legal Affairs	038	490,500	253,100	518,900	1,262,500	0.49%
Records Management	039	14,400	7,400	7,300	29,100	0.01%
Auxiliary Services Administration	040	196,800	99,700	100,300	396,800	0.15%
Pupil, Corporate, & District Services	044	631,800	318,900	314,500	1,265,200	0.49%
Auxiliary Services - Shipping and Receiving	047	134,000	66,900	67,000	267,900	0.10%
Communications Services	049	568,700	284,300	286,200	1,139,200	0.44%
		7,794,700	3,496,500	3,772,200	15,063,400	5.86%
General Allocation Net of Revenue		70%	15%	15%	100%	
Technology Services - Licensing	028	1,966,600	421,200	421,200	2,809,000	1.09%
Activity Based Cost Allocation - FTE based		24%	24%	52%	100%	
Financial Services (Func 252)	011	451,100	456,200	984,500	1,891,800	0.74%
Technology Services - Enterprise Tech Services	033	745,800	744,200	1,612,800	3,102,800	1.21%
Office of Procurement & Contracting	042	205,300	204,400	441,100	850,800	0.33%
Human Resources	083	530,600	519,100	1,265,300	2,315,000	0.90%
		1,932,800	1,923,900	4,303,700	8,160,400	3.17%
Property Tax Allocation - Millage		6%	75.5%	18.5%	100%	
Financial Services - Property Taxes (Func 259)	011	50,300	638,500	156,200	845,000	0.33%
Activity Based Cost - Space Usage		50%	24%	26%	100%	
Facilities & Building Projects	041	282,200	136,400	146,500	565,100	0.22%
Plant & Fixed Charges - Facility Operations	091	429,700	222,500	281,500	933,700	0.36%
Cost Based Allocation		73%	25%	2%	100%	
Auxiliary Services - Pupil Transportation	045	208,800	71,400	6,600	286,800	0.11%
Grand Total		12,665,100	6,910,400	9,087,900	28,663,400	11.15%

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 quarterly financial reporting package is provided to the Board of Education. Included in the quarterly financial reporting package are "budget to actual" summary revenue and expenditure reports for all budgeted funds, cash and investment position information, check register 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 3.7% over the prior year which is a conservative estimate based on current Oakland County Equalization projections. The District experienced a Headlee rollback for eight of the last nine years. Below are the property tax revenue expectations by fund for the proposed budget:

Property Taxes	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 14,892,100	\$ 15,443,100	\$ 551,000	3.70%
Special Education Fund	189,424,900	196,433,600	7,008,700	3.70%
Career Focused Education Fund	46,329,100	48,043,300	1,714,200	3.70%
Total Property Tax Revenue	\$ 250,646,100	\$ 259,920,000	\$ 9,273,900	3.70%

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. Investment revenues for 2024-25 are projected to decrease approximately 15% and are budgeted to decline further in 2025-26 due to future economic uncertainties:

Investment Revenue	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 1,241,800	\$ 1,061,100	\$ (180,700)	-14.6%
Special Education Fund	3,670,800	3,136,700	(534,100)	-14.5%
Career Focused Education Fund	1,178,700	1,007,200	(171,500)	-14.5%
Shared Services & Tuition Programs Fund 270	138,000	117,900	(20,100)	-14.6%
ONE Fund 271	604,500	516,500	(88,000)	-14.6%
Medicaid Fund 273	461,800	394,600	(67,200)	-14.6%
HR/Finance Consortium 277	48,000	41,000	(7,000)	-14.6%
Debt Service Funds	395,400	329,200	(66,200)	-16.7%
Capital Project Funds	1,128,800	923,100	(205,700)	-18.2%
Production Print Enterprise Fund	9,100	7,800	(1,300)	-14.3%
Total Investment Revenue	\$ 8,876,900	\$ 7,535,100	\$ (1,341,800)	-15.1%

Other Local Revenue

District wide, Other Local Revenue is projected to remain relatively flat, decreasing by .6% in 2025-26. Significant changes include:

- decrease in total payments related to the Community Telecommunications Network due to an additional CTN distribution which occurred in 2024-25
- decrease in General Education Fund miscellaneous and other revenue due to a 2024-25 intergovernmental agreement with MAISA for Educator on Loan services that is not in the 2025-26 budget
- VLAC and ACE tuition revenue is projected to increase year to year due to an increase in marketing efforts which should result in increased enrollment
- decrease in E-rate revenue in the ONE Fund due to a reduction in projects which qualify for the refund
- Production Printing internal revenue is anticipated to increase due to necessary pricing increases being introduced in 2024-25 as previously discussed in this executive summary. This is offset by a reduction in external revenue due to a shift in customer focus to our constituent districts and away from local government customers.

The schedules below depict the changes by fund.

GEF local revenue	2024-25	2025-26	\$ change	% change
Auxiliary Services-Rebates	\$ 40,000	\$ 40,000	\$ -	0.0%
Central Applicant Tracking	163,200	163,200	-	0.0%
Community Television Network (CTN)	750,000	600,000	(150,000)	-20.0%
Conference Center - Catering Revenue	28,500	28,500	-	0.0%
Cooperative Programs	200,000	173,000	(27,000)	-13.5%
District & School Services - Discovery/Learn 360	211,700	211,700	-	0.0%
District & School Services - Illuminate	513,700	513,700	-	0.0%
District & School Services - Rubicon West	85,500	85,500	-	0.0%
Miscellaneous and Other	122,200	31,500	(90,700)	-74.2%
MOOR Coop Fees	70,600	70,600	-	0.0%
Rental Fees	31,000	31,000	-	0.0%
Technology Services - Student Application	596,400	564,400	(32,000)	-5.4%
Technology Services - Virtual Server Area Storage	117,600	117,700	100	0.1%
Workshop fees	350,000	350,000	-	0.0%
Total GEF Other Local Revenue	\$ 3,280,400	\$ 2,980,800	\$ (299,600)	-9.1%

SEF Local Revenue	2024-25	2025-26	\$ change	% change
Professional development workshop fees	\$ 50,000	\$ 50,000	\$ -	0.0%
Miscellaneous & other	20,000	20,000	-	0.0%
Total SEF Other Local Revenue	\$ 70,000	\$ 70,000	\$ -	0.0%

CFEF Local Revenue	2024-25	2025-26	\$ change	% change
Early college tuition	\$ 348,000	\$ 348,000	\$ -	0.0%
Miscellaneous revenue	52,500	26,500	(26,000)	-49.5%
Program revenue	68,800	68,800	-	0.0%
Total CFEF Other Local Revenue	\$ 469,300	\$ 443,300	\$ (26,000)	-5.5%

Special Revenue Funds	2024-25	2025-26	\$ change	% change
Shared Services	\$ 11,365,500	\$ 11,424,900	\$ 59,400	0.5%
VLAC Program - Tuition	2,658,300	3,246,000	587,700	22.1%
ACE Tuition	1,073,100	1,421,000	347,900	32.4%
Graduation Alliance	1,800,000	1,800,000	-	0.0%
Foreign Exchange Program	144,000	180,000	36,000	25.0%
Miscellaneous Revenue	82,000	82,000	-	0.0%
ONE Fund - capital outlay fees	526,100	526,200	100	0.0%
ONE Fund - Erate discount revenue	696,700	120,000	(576,700)	-82.8%
Medicaid Fund	15,812,700	15,863,800	51,100	0.3%
HR/Finance Consortium Fees	1,185,300	1,177,200	(8,100)	-0.7%
School Activities Fund	180,000	180,000	-	0.0%
Total Special Revenue Fund Local Revenue	\$ 35,523,700	\$ 36,021,100	\$ 497,400	1.4%

PPEF Local Revenue	2024-25	2025-26	\$ change	% change
Production printing - external services	\$ 850,000	\$ 350,000	\$ (500,000)	-58.8%
Production printing - internal services	450,000	540,000	90,000	20.0%
Fingerprinting & miscellaneous revenue	88,000	100,000	12,000	13.6%
Total PPEF Other Local Revenue	\$ 1,388,000	\$ 990,000	\$ (398,000)	-28.7%

	2024-25	2025-26	\$ change	% change
Grand Total - other local revenue	\$ 40,731,400	\$ 40,505,200	\$ (226,200)	-0.6%

State Source Revenue

The majority of State Revenue is projected to stay flat across all funds for 2025-26, with some exceptions:

- Sec 81 ISD Operations revenue is budgeted to increase by 2.0%.
- Sec 147c(1) 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, Section 147a(4) MPSERS Cost Offset – Reduced UAAL and Section 147c(2) MPSERS One Time Deposit revenue is projected to be one-time funding in 2024-25 and has been removed from the 2025-26 budget. There is uncertainty surrounding the funding of Section 147g MPSERS 3% Healthcare Reimbursement, and as such no revenue has been budgeted for 2025-26. Should funding be appropriated in the state budget, it will be included in a future budget amendment.

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

State Source Revenue	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 7,683,400	\$ 6,958,800	\$ (724,600)	-9.4%
Special Education Fund	10,036,400	9,466,400	(570,000)	-5.7%
Career Focused Education Fund	7,248,500	6,269,800	(978,700)	-13.5%
Shared Services - MPSERS Section 147	2,041,700	1,724,500	(317,200)	-15.5%
Medicaid - MPSERS Section 147	90,200	70,100	(20,100)	-22.3%
HR/FIN - MPSERS Section 147	124,200	106,700	(17,500)	-14.1%
PPEF - MPSERS Section 147	110,700	62,600	(48,100)	-43.5%
Total State Source Revenue	\$ 27,335,100	\$ 24,658,900	\$ (2,676,200)	-9.8%

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	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 326,300	\$ 326,300	\$ -	0.0%
Special Education Fund	250,000	250,000	-	0.0%
Career Focused Education Fund	18,000	18,000	-	0.0%
Shared Services & Tuition Programs	541,700	545,300	3,600	0.7%
Total Other Financing Sources Revenue	\$ 1,136,000	\$ 1,139,600	\$ 3,600	0.3%

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 show a significant decrease in 2025-26 as additional funds were available in 2024-25 to transfer for current and future capital projects. Additional transfers were also budgeted in 2024-25 to fund the QSCB bonds that will become due in 2027.

Other Financing Sources Net of Indirect Revenue	2024-25	2025-26	\$ change	% change
General Education Fund Operating Transfers In	\$ 397,800	\$ 399,700	\$ 1,900	0.5%
Career Focused Education Fund - Adult Education Revenue	25,000	25,000	-	0.0%
ONE Fund Operating Transfers In	426,600	426,600	-	0.0%
HR/Finance Consortium Operating Transfers In	50,000	50,000	-	0.0%
Debt Service Funds	6,232,700	4,832,700	(1,400,000)	-22.5%
Capital Project Funds	12,400,000	7,100,000	(5,300,000)	-42.7%
Total Other Financing Sources Revenue	\$ 19,532,100	\$ 12,834,000	\$ (6,698,100)	-34.3%

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 2025-26 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 proposed budget contains a 10.6% reduction in grant revenues and expenditures due to funding uncertainties and the amount of carryover funds expected.

Grant Revenue	2024-25	2025-26	\$ change	% change
Local Source Revenue	\$ 3,483,600	\$ 2,350,000	\$ (1,133,600)	-32.5%
State Source Revenue	102,930,000	89,135,000	(13,795,000)	-13.4%
Federal Source Revenue	69,145,800	65,505,000	(3,640,800)	-5.3%
Total Grant Revenue	\$ 175,559,400	\$ 156,990,000	\$ (18,569,400)	-10.6%
Grant Expenditures and Other	2024-25	2025-26	\$ change	% change
Instruction	\$ 837,200	\$ 505,000	\$ (332,200)	-39.7%
Support Services:				
Pupil	9,281,100	7,878,200	(1,402,900)	-15.1%
Instructional Staff	13,325,000	9,919,400	(3,405,600)	-25.6%
General Administration	77,000	70,000	(7,000)	-9.1%
School Administration	1,000	600	(400)	-40.0%
Business Services	205,000	151,500	(53,500)	-26.1%
Operations & Maintenance	264,200	117,300	(146,900)	-55.6%
Pupil Transportation Services	2,720,200	2,379,100	(341,100)	-12.5%
Central Services	2,579,100	1,854,300	(724,800)	-28.1%
Other Services	20,000	11,900	(8,100)	-40.5%
Community Services	4,646,000	3,942,100	(703,900)	-15.2%
Interdistrict Transfers and Other	141,603,600	130,160,600	(11,443,000)	-8.1%
Total expenditures and other	\$ 175,559,400	\$ 156,990,000	\$ (18,569,400)	-10.6%

Expenditure Assumptions & Proposed Budgets

Staffing Changes

The schedule represented below provides a snapshot of staffing as of March 2025 and changes incorporated into our fiscal year 2025-26 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 3/4/25)			
	FTE	FTE	
Business & Operations Departments	2024-25	2025-26	Change
Administration	6.0	6.0	0.0
Auxiliary Services	8.0	8.0	0.0
Communication Services	7.0	7.0	0.0
Event Management	6.0	6.0	0.0
Financial Services	18.3	18.3	0.0
Human Resources	11.0	12.0	1.0
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	4.7	4.7	0.0
Shipping/Receiving	2.0	2.0	0.0
Transportation	2.0	2.0	0.0
Subtotal:	80.0	81.0	1.0
Programs & Services Departments	FTE	FTE	Change
Student Services (Technical Campuses)	161.6	161.3	-0.3
Child Nutrition	1.3	1.3	0.0
District & School Services & Pupil Services	94.4	94.9	0.5
Gov't Relations	2.7	2.7	0.0
Special Populations	82.6	82.8	0.2
Student Services	20.3	20.3	0.0
Technology Services	57.8	57.8	0.0
Subtotal:	420.7	421.1	0.4
Other Programs & Services	FTE	FTE	Change
Accelerated Early College (ACE)	2.5	2.5	0.0
Shared & Field Services / MiPEER	115.9	115.9	0.0
Virtual Learning Academy Consortium (VLAC)	16.6	16.6	0.0
Production Print & Graphics	4.3	4.3	0.0
Subtotal:	139.3	139.3	0.0
Total Across All Departments:	640.0	641.4	1.3

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 2025-26 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, 2027. The growth rate assumption applied to the existing non-union salary/wage base for

step increases in the three major funds for fiscal year 2025-26 is 1.2%. 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 2025-26 positions are assumed to be filled and fully funded for the entire year, whereas the FY 2024-25 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	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 11,157,900	\$ 11,616,400	\$ 458,500	4.1%
Special Education Fund	12,280,100	12,521,200	241,100	2.0%
Career Focused Education Fund	19,594,900	20,328,900	734,000	3.7%
Shared Services & Tuition Programs	9,006,000	9,952,700	946,700	10.5%
Medicaid Fund	362,100	380,400	18,300	5.1%
HR/Finance Consortium	576,900	597,700	20,800	3.6%
Production Print Enterprise Fund	300,700	313,600	12,900	4.3%
Total Salary & Wages w/FICA	\$ 53,278,600	\$ 55,710,900	\$ 2,432,300	4.6%

MPERS Retirement Costs

The district will pay, for most employees, an additional \$28.56 in retirement costs for every \$100 of wages it pays to our employees in fiscal year 2025-26. 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 2025-26 is 28.56%. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures:

MPERS Retirement Costs	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 4,629,100	\$ 4,604,900	\$ (24,200)	-0.5%
Special Education Fund	5,002,000	5,023,000	21,000	0.4%
Career Focused Education Fund	8,056,200	8,047,200	(9,000)	-0.1%
Shared Services & Tuition Programs	3,487,500	3,700,400	212,900	6.1%
Medicaid Fund	156,800	154,800	(2,000)	-1.3%
HR/Finance Consortium	230,100	235,000	4,900	2.1%
Production Print Enterprise Fund	141,300	121,500	(19,800)	-14.0%
Total MPERS Retirement Costs	\$ 21,703,000	\$ 21,886,800	\$ 183,800	0.8%

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 18% on average toward the cost of their health insurance, under the hard cap scenario. The employee cost-share percentage will decrease if HB 6058 is passed, increasing the amount that employers may contribute. 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	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 1,403,100	\$ 1,411,900	\$ 8,800	0.6%
Special Education Fund	1,674,500	1,608,600	(65,900)	-3.9%
Career Focused Education Fund	2,794,200	2,903,900	109,700	3.9%
Shared Services & Tuition Programs	1,161,300	1,312,700	151,400	13.0%
Medicaid Fund	61,900	67,700	5,800	9.4%
HR/Finance Consortium	49,000	54,100	5,100	10.4%
Production Print Enterprise Fund	54,600	59,000	4,400	8.1%
Total Healthcare Insurance Costs	\$ 7,198,600	\$ 7,417,900	\$ 219,300	3.0%

Other Benefit Costs

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

- Premium-based dental, vision, life, short- and long-term disability insurance benefit programs
- Workers compensation as a member of the SET-SEG Self-Insurers Workers’ Compensation Fund pool
- Cash in lieu benefits to those opting out of employer-provided health insurance
- Miscellaneous benefits including cell phone stipends, career assistance/tuition reimbursement, unemployment and vacation sale.

The budgeted expenditures as presented do not include any one-time charges. The District is expecting a net increase of 5.6% for dental, vision, life and disability programs, however significant savings are expected for workers compensation insurance based on a reduction in our experience modification. Nominal changes to other insurance budgets are expected in 2025-26. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures:

Other Benefits	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 430,600	\$ 420,000	\$ (10,600)	-2.5%
Special Education Fund	452,400	448,100	(4,300)	-1.0%
Career Focused Education Fund	859,900	834,100	(25,800)	-3.0%
Shared Services & Tuition Programs	379,000	378,600	(400)	-0.1%
Medicaid Fund	8,400	8,600	200	2.4%
HR/Finance Consortium	17,200	17,500	300	1.7%
Production Print Enterprise Fund	17,700	18,200	500	2.8%
Total Other Insurances	\$ 2,165,200	\$ 2,125,100	\$ (40,100)	-1.9%

Purchased Services/Supplies/Other Expenditures

Oakland Schools’ goal is to manage the purchased services, supplies, and other expenditure 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 including utilities. Expenditure budgets in the General Education Fund in 2025-26 contain a \$1 million placeholder budget for Artificial Intelligence as aforementioned in this executive summary, which is the primary driver for those budgets exceeding 2024-25 by approximately 22%. Expenditures in the Shared Services & Tuition Programs Fund are expected to increase with the budgeted increase in VLAC enrollment and due to expected software purchases for field services project work. Professional services budgets in the capital projects funds are projected to decrease as the demand for services was higher in 2024-25 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.

Purchased Services/Supplies/Other	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 5,556,400	\$ 6,770,600	\$ 1,214,200	21.9%
Special Education Fund	3,748,200	3,777,600	29,400	0.8%
Career Focused Education Fund	8,382,400	8,482,800	100,400	1.2%
Shared Services & Tuition Programs	4,114,500	4,503,100	388,600	9.4%
ONE Fund	1,021,500	1,080,900	59,400	5.8%
Medicaid Fund	118,700	116,500	(2,200)	-1.9%
HR/Finance Consortium	232,600	224,700	(7,900)	-3.4%
School Activities Fund	180,000	180,000	-	0.0%
Debt Service Funds	6,500	6,500	-	0.0%
Capital Projects Funds	176,900	15,200	(161,700)	-91.4%
Production Print Enterprise Fund	976,100	487,600	(488,500)	-50.0%
Total Combined Budgets	\$ 24,513,800	\$ 25,645,500	\$ 1,131,700	4.6%

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 decreased capital budgets in most funds are due to staff devices that are being replaced in 2024-25. Decreases in ONE Fund capital budgets are for the countywide fiber infrastructure project that will be mostly completed in 2024-25. Finally, capital projects funds are showing a significant decrease in capital expenditure budgets for 2025-26 due to the timing of renovations at the four technical campuses as previously discussed in this executive summary.

Capital Expenditures	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 1,197,100	\$ 819,800	\$ (377,300)	-31.5%
Special Education Fund	591,900	388,100	(203,800)	-34.4%
Career Focused Education Fund	484,200	248,600	(235,600)	-48.7%
Shared Services & Tuition Programs	328,200	175,000	(153,200)	-46.7%
ONE Fund	981,700	10,000	(971,700)	-99.0%
Medicaid Fund	14,200	4,400	(9,800)	-69.0%
Capital Projects Funds	17,510,700	16,073,300	(1,437,400)	-8.2%
Production Print Enterprise Fund	35,800	28,800	(7,000)	-19.6%
Total Capital Outlay Budgets	\$ 21,143,800	\$ 17,748,000	\$ (3,395,800)	-16.1%

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 an additional \$3.0 million transfer to capital projects funds 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 were higher in 2024-25 to pay for the aforementioned renovation projects. Finally, five funds contain transfers to the QSCB Defeasement Fund in 2024-25 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	2024-25	2025-26	\$ change	% change
General Education Fund	\$ 3,801,300	\$ 699,400	\$ (3,101,900)	-81.6%
Special Education Fund	185,207,500	185,594,000	386,500	0.2%
Career Focused Education Fund	18,394,200	15,205,400	(3,188,800)	-17.3%
Shared Services & Tuition Programs	513,900	539,800	25,900	5.0%
ONE Fund	310,800	148,000	(162,800)	-52.4%
Medicaid Fund	15,642,600	15,596,100	(46,500)	-0.3%
HR/Finance Consortium	176,400	176,400	-	0.0%
Debt Service Funds	770,000	770,000	-	0.0%
Capital Projects Funds	120,000	-	(120,000)	100.0%
Production Print Enterprise Fund	52,100	28,000	(24,100)	-46.3%
Total Other Financing Uses	\$ 224,988,800	\$ 218,757,100	\$ (6,231,700)	-2.8%

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 2024-25 and FY 2025-26. For additional debt service details, please reference the specific fund budget documents. Below is the combined debt service budgeted expenditures:

Debt Service expenditures	2024-25	2025-26	\$ change	% change
Debt Service - Principal redemption	\$ 1,535,000	\$ 1,610,000	\$ 75,000	4.9%
Debt Service - Interest	1,853,900	1,777,200	(76,700)	-4.1%
Total Debt Service Expenditures	\$ 3,388,900	\$ 3,387,200	\$ (1,700)	-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	2024-25	2025-26	\$ change
Non-spendable - prepaids	\$ 55,300	\$ 55,300	\$ -
Assigned	7,780,000	8,882,100	1,102,100
Unassigned	4,226,800	3,951,500	(275,300)
Total Budgeted Ending Fund Balance	\$ 12,062,100	\$ 12,888,900	\$ 826,800
Unassigned Fund Balance as % of Budgeted Expenditures	15%	15%	
SEF Fund Balance Information	2024-25	2025-26	\$ change
Non-spendable - prepaids	\$ 41,800	\$ 41,800	\$ -
Restricted for future center facility renovations	20,000,000	20,000,000	-
Restricted - Special Education Fund	1,155,900	1,152,000	(3,900)
Total Budgeted Ending Fund Balance	\$ 21,197,700	\$ 21,193,800	\$ (3,900)
Restricted Fund Balance as % of Budgeted Expenditures	5%	5%	
CFEF Fund Balance Information	2024-25	2025-26	\$ change
Non-spendable - Prepaids, Inventory, etc.	\$ 29,100	\$ 29,100	\$ -
Restricted - Career Focused Education	4,862,300	4,618,000	(244,300)
Total Budgeted Ending Fund Balance	\$ 4,891,400	\$ 4,647,100	\$ (244,300)
Restricted Fund Balance as % of Budgeted Expenditures	8%	8%	

In accordance with state and federal law, Oakland Schools does not discriminate, nor permit discrimination, on the basis of race, color, national origin, ethnicity, religion, sex, pregnancy or parental status, gender identity, gender expression, sexual orientation, disability, age, height, weight, marital status, military service, veteran status, genetic information, or any other legally protected status, in its educational programs and activities, employment, or enrollment. The District also provides equal access to the Boy Scouts and other designated youth groups.

For questions or complaints regarding unlawful discrimination or harassment, employees should contact the Assistant Superintendent of Human Resources, Personnel Management and Labor Relations at (248) 209-2429 or HR@oakland.k12.mi.us. Students and others should contact the Civil Rights/Title IX Coordinator at (248) 209-2590 or Jacqueline.Zablocki@oakland.k12.mi.us.



General Education Fund Original Budget and Five-Year Forecast

Fiscal Year 2025-26

GENERAL EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools General Education Fund is projected to end FY 2025-26 with an unassigned year-end fund balance (at the time of this printing) of \$3,951,500. In 2024-25 and 2025-26, 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 2024-25 and 2025-26 are detailed in the schedules below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Non-Spendable - Prepays	\$ 55,300	\$ 55,300
Assigned	7,780,000	8,882,100
Unassigned	4,226,800	3,951,500
Total Budgeted Ending Fund Balance	\$ 12,062,100	\$ 12,888,900

FY 2025-26 revenues are projected to be \$27.2 million:

- Property taxes - \$15.4 million (57% of total revenue)
- Other local revenues - \$4.1 million
- State Source revenues - \$7.0 million
- Other Financing Source revenues - \$.7 million

FY 2025-26 expenditures are projected to be \$26.3 million:

- General Administration - \$3.0 million
- Finance and Operations - \$10.6 million
- Instructional Programs and Services - \$10.6 million
- Plant and Fixed charges - \$2.1 million

The proposed FY 2025-26 General Education Fund budget contains an operating surplus of \$826,800.

Revenue

- Property taxes have been budgeted to increase by 3.7% 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 base 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 2025-26 pending a new state aid budget, apart from Section 81 ISD Operations revenue which is budgeted to increase 2.0% and MPSERS categorical revenue. The District has adjusted the various MPSERS categoricals based on the most recent information available at the time of printing of this document.
- Other Financing Source revenues, which consist of indirect revenue on grants, are projected remain constant in 2025-26. Indirect revenue is directly correlated to direct grant spending and fluctuates annually based on the timing of expenditures.

Expenditures

- Salary and benefit budgets were forecasted in fiscal year 2025-26 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 2025-26 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2024-25 budgets have been adjusted for unfilled positions and vacancies through March 2025.
- The 2025-26 General Education Fund budget includes expenditures for a new unit within Technology Services, Artificial Intelligence (see Enterprise-wide summary for discussion).
- 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 possibility of a Headlee rollback, property taxes are forecasted to increase by the following percentages:
 - 2026-27 3.0%
 - 2027-28 through 2030-31 2.6%

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 based on projected cash flows and expected rate of return. The factors relied upon in this forecast for a reduction in investment income are based on economic uncertainty and the potential for another recession. All investments are managed within the district's investment policy and state law. The current state of economic affairs as of April 2025 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 1.4 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 2031.
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(1) revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c(1) 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 but is projected as flat in the forecast.

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 2% base salary 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 \$176,100 for calendar year 2025) 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, 2024 through September 30, 2025 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%

The forecasted rates for October 1, 2025 through September 30, 2026 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	29.91%	25.17%	21.34%	15.21%	19.04%	15.21%	26.08%	21.41%
MPSERS UAAL Stabilization Rate	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%
Subtotal	44.93%	40.19%	36.36%	30.23%	34.06%	30.23%	41.10%	36.43%
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	44.93%	41.19%	39.36%	39.23%	41.06%	39.23%	43.10%	39.43%

In order to project a budgeted rate overall for Oakland Schools for 2025-26, 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 2025-26 has been established at 28.56%. 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 2-3% for the duration of the forecast.

Fund Balance

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

2026-27	\$4.8 million	18.3%
2027-28	\$5.2 million	19.1%
2028-29	\$5.1 million	17.8%
2029-30	\$4.5 million	15.3%
2030-31	\$3.6 million	11.9%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
FUND EQUITY, BEG OF YEAR					
Non-Spendable for Prepays, Inventory, & Deposits	29,462	55,300	55,300		0.00%
Assigned	1,400,000	7,700,000	7,780,000		1.04%
Unassigned	4,883,801	4,660,500	4,226,800		-9.31%
TOTAL FUND EQUITY, BEG OF YEAR	6,313,263	12,415,800	12,062,100		-2.85%
REVENUE					
LOCAL SOURCES					
Property Taxes	13,951,378	14,892,100	15,443,100	A	3.70%
Interest on Investments	1,359,571	1,241,800	1,061,100	B	-14.55%
Auxiliary Services - Purchasing Card Rebate	43,008	40,000	40,000		0.00%
Beverage Consortium	-	300	-		-100.00%
Central Applicant Tracking	155,382	163,200	163,200		0.00%
Community Telecommunications Network (CTN)	725,000	750,000	600,000	C	-20.00%
Conference Center - Catering Revenue	31,587	28,500	28,500		0.00%
Cooperative Purchasing Rebates	192,642	200,000	173,000		-13.50%
District & School Services - Discovery/Learn 360	140,034	211,700	211,700		0.00%
District & School Services - Illuminate	525,927	513,700	513,700		0.00%
District & School Services - Rubicon West	82,683	85,500	85,500		0.00%
MAISA IGA	-	85,600	-	D	-100.00%
MOR COOP Fees	148,436	70,600	70,600		0.00%
Rental - Facility Rental Fees (External)	8,558	11,000	11,000		0.00%
Rental - Virtual Learning Academy	26,700	20,000	20,000		0.00%
SCECH Credits	29,310	4,800	-		-100.00%
Sustainability Committee	-	1,500	1,500		0.00%
Technology Services - Student Application	578,659	596,400	564,400		-5.37%
Technology Services - Virtual (Cloud) Server Area Storage	109,987	117,600	117,700		0.09%
Workshop fees	269,694	350,000	350,000		0.00%
Miscellaneous and Other	141,670	30,000	30,000		0.00%
TOTAL LOCAL SOURCES	18,520,226	19,414,300	19,485,000		0.36%
STATE SOURCES					
Section 81 - General Aid	4,482,875	4,482,900	4,572,600		2.00%
Section 147a(2) MPSERS Normal Cost Offset	474,661	516,000	516,000		0.00%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	124,168	119,200	-	E	-100.00%
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	-	631,100	-	E	-100.00%
Section 147c(1) MPSERS UAAL Rate Stabilization	2,119,416	1,160,600	1,577,100	F	35.89%
Section 147c(2) MPSERS One Time Deposit	-	263,800	-	E	-100.00%
Section 147e MPSERS Employer DC Match	50,561	56,800	56,800		0.00%
Section 147f MPSERS UAAL Rate Reimb	55,175	-	-		0.00%
Section 147g MPSERS 3% Healthcare Reimbursement	-	216,700	-	E	-100.00%
MPSERS DC Credit	12,435	23,300	23,300		0.00%
Section 152a Headlee Obligation for Data Collections	257	300	300		0.00%
Section 26a Renaissance Zone	1,633	1,600	1,600		0.00%
Section 26d Brownfield Redevelopment Reimbursement	47,829	47,800	47,800		0.00%
State Payment in Lieu of Taxes	153,733	163,300	163,300		0.00%
TOTAL STATE SOURCES	7,522,743	7,683,400	6,958,800		-9.43%
OTHER FINANCING SOURCES					
Transfer from Fund 270 - Indirect	268,486	270,800	272,700		0.70%
Transfer from MiPeer Fund 277	127,000	127,000	127,000		0.00%
Indirect Revenue	464,246	326,300	326,300		0.00%
Subscription-Based IT Arrangements	331,838	-	-	G	0.00%
TOTAL OTHER FINANCING SOURCES	1,191,570	724,100	726,000		0.26%
TOTAL REVENUE	27,234,539	27,821,800	27,169,800		-2.34%
TOTAL REVENUE AND BEG BALANCE	33,547,802	40,237,600	39,231,900		-2.50%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
EXPENDITURES					
General Administration	1,978,028	2,809,600	3,019,400		7.47%
Finance and Operations	8,823,180	9,707,000	10,615,400		9.36%
Instructional Programs and Services	9,020,592	10,064,300	10,569,000		5.01%
Plant & Fixed Charges	1,310,161	5,594,600	2,139,200		-61.76%
TOTAL EXPENDITURES	21,131,961	28,175,500	26,343,000		-6.50%
Operating Surplus/(Deficit)	6,102,578	(353,700)	826,800		-333.76%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepays, Inventory, & Deposits	55,353	55,300	55,300		0.00%
Assigned	7,700,000	7,780,000	8,882,100		14.17%
Unassigned	4,660,488	4,226,800	3,951,500		-6.51%
TOTAL FUND EQUITY, END OF YEAR	12,415,841	12,062,100	12,888,900		6.85%
TOTAL EXPEND AND ENDING BALANCE	33,547,802	40,237,600	39,231,900		-2.50%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
General Administration					
001 Office of the Superintendent	412,811	407,600	449,000		10.16%
002 Deputy Superintendent	295,358	340,800	368,200		8.04%
003 Assistant Superintendent - Finance & Operations	161,632	185,200	189,800		2.48%
006 LEA & Administration Support	69,421	674,300	743,300		10.23%
049 Communications Services	502,348	573,700	568,700		-0.87%
083 Human Resources	374,703	458,200	530,600		15.80%
084 Central Applicant Tracking	161,755	169,800	169,800		0.00%
GROUP TOTAL	1,978,028	2,809,600	3,019,400		7.47%
Finance and Operations					
011 Financial Services	423,758	472,500	472,000		-0.11%
013 Event Management	393,891	524,200	492,300		-6.09%
014 Government Relations	343,983	358,400	370,500		3.38%
028 Technology Services - Technology Licensing	2,091,508	1,989,300	1,966,600		-1.14%
029 Technology Services - Administration	149,525	226,400	168,800	H	-25.44%
030 Technology Services - Technical Support Services	610,241	696,300	689,400		-0.99%
031 Artificial Intelligence	-	-	1,000,000	I	100.00%
032 Technology Services - Application Services	2,069,813	2,246,200	2,287,200		1.83%
033 Technology Services - Enterprise Technical Services	636,677	734,800	745,800		1.50%
038 Legal Affairs	382,009	462,900	490,500		5.96%
039 Records Management	1,566	6,900	14,400		108.70%
040 Auxiliary Services, Maintenance & Facility Operations	182,554	197,400	196,800		-0.30%
041 Facilities & Building Projects	261,438	290,800	282,200		-2.96%
042 Office of Purchasing Management	170,954	199,100	205,300		3.11%
044 Pupil, Corporate, & District Services	593,716	689,900	631,800		-8.42%
045 Auxiliary Services - Pupil Transportation	127,589	199,900	208,800		4.45%
047 Auxiliary Services - Shipping and Receiving	138,087	153,100	134,000		-12.48%
048 Child Nutrition	245,871	258,900	259,000		0.04%
GROUP TOTAL	8,823,180	9,707,000	10,615,400		9.36%
Instructional Programs and Services					
007 Specialized Student Support	170,234	-	-		0.00%
018 Workshops	441,493	725,700	820,800		13.10%
081 District & School Services - School Culture & Climate	1,125,239	1,685,100	1,608,700		-4.53%
082 District & School Services - Early Childhood	903,000	840,600	891,900		6.10%
085 District & School Services - Instruction & Pedagogy	2,503,906	2,900,200	3,133,400	J	8.04%
086 District & School Services - Research, Eval & Assessment Plus	516,610	561,000	561,700		0.12%
087 District & School Services - Curriculum & Assessment	1,560,879	1,494,000	1,693,500	K	13.35%
089 District & School Services - Leadership & School Improv	1,799,231	1,857,700	1,859,000		0.07%
GROUP TOTAL	9,020,592	10,064,300	10,569,000		5.01%
Plant & Fixed Charges					
011 TXG-Property Tax Adjustments and Fees	28,814	48,800	50,300		3.07%
091 Plant & Fixed Charges - Facility Operations	343,626	402,400	429,700		6.78%
092 Plant & Fixed Charges - Telephone	43,323	71,800	71,800		0.00%
093 Facility Operations - Summit Place North	33,111	167,900	149,000		-11.26%
094 Plant & Fixed Charges - Capital Outlay	222,887	1,159,400	800,000	L	-31.00%
095 Operating Transfers Out	638,400	3,744,300	638,400	M	-82.95%
GROUP TOTAL	1,310,161	5,594,600	2,139,200		-61.76%
GENERAL FUND TOTAL EXPENDITURES	21,131,961	28,175,500	26,343,000		-6.50%

OAKLAND SCHOOLS GENERAL EDUCATION FUND

FOOTNOTES

FISCAL YEAR 2025-2026

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

- A The 3.7% 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 on Investments is a conservative projection due to forecasted economic uncertainties.
- C 2024-25 includes a one-time additional distribution payment of \$150,000 from CTN.
- D 2024-25 includes one-time funding from an Educator on Loan IGA with MAISA.
- E 2025-26 funding for certain State Aid categoricals is eliminated or uncertain and therefore not included in the proposed budget.
- F The MPSERS Unfunded Actuarial Accrued Liability (UAAL) rate is projected to increase from 10.58% in 2024-25 to 15.02% in 2025-26.
- G Revenue for Subscription-Based Information Technology Arrangements (SBITA's) only occurs in the implementation year of a new arrangement. No SBITA's have been identified for 2024-25 or 2025-26.
- H The Digital Learning Specialist new position approved in 2024-25 was budgeted in Loc 029, but will be moved to loc 085 in 2025-26.
- I New Artificial Intelligence dept in 2025-26; placeholder budget created until specific needs are determined.
- J The Digital Learning Specialist position is transferred to this unit in 2025-26. Also, a .5 FTE Inclusive Practices Consultant new position is added in 2025-26.
- K Changes are the result of position vacancies in 2024-25 which are fully funded in 2025-26.
- L 2024-25 budgets included additional capital outlay for staff devices due to the sunsetting of Windows 10.
- M 2024-25 Operating Transfers included additional transfers for capital projects and debt service.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/17/2025

	Function	Location Description	FY2025 Amendment	FY2026
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:	
			27,821,800.00	27,169,800.00
			27,821,800.00	27,169,800.00
			27,821,800.00	27,169,800.00
Type: 5 Expense				
	Fund: 100	General Education Fund		
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	
			282,700.00	262,800.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	
			7,887,100.00	8,219,200.00
	Function: 225	Technology Assisted Instructn		
	Function: 225	Technology Assisted Instructn	Total:	
			547,800.00	609,300.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	
			341,100.00	356,400.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	
			139,400.00	142,700.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	
			1,698,900.00	1,811,800.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	
			1,139,000.00	1,153,200.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	
			347,500.00	327,800.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	
			59,400.00	60,900.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	
			684,500.00	703,200.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	
			26,700.00	26,700.00
	Function: 271	Pupil Transportation Services		
	Function: 271	Pupil Transportation Services	Total:	
			199,900.00	208,800.00
	Function: 281	Plan, Research, Dev and Eval		
	Function: 281	Plan, Research, Dev and Eval	Total:	
			562,600.00	563,300.00
	Function: 282	Communication Services		
	Function: 282	Communication Services	Total:	
			563,000.00	557,700.00
	Function: 283	Staff/Personnel Svcs		
	Function: 283	Staff/Personnel Svcs	Total:	
			576,700.00	711,500.00
	Function: 284	Support Svcs Tech		
	Function: 284	Support Svcs Tech	Total:	
			6,248,600.00	6,846,900.00
	Function: 285	Pupil Accounting		
	Function: 285	Pupil Accounting	Total:	
			407,200.00	369,000.00
	Function: 289	Other Central Services		
	Function: 289	Other Central Services	Total:	
			480,100.00	487,700.00
	Function: 299	Other Support Services		
	Function: 299	Other Support Services	Total:	
			1,249,900.00	1,313,100.00
	Function: 456	Building Improv Svcs		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/17/2025

Function		Location Description		FY2025 Amendment	FY2026
Function: 456	Building Improv Svcs	Total:		723,200.00	704,300.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal	Total:		265,900.00	268,300.00
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:		105,900.00	0.00
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:		3,200,000.00	200,000.00
Fund: 100	General Education Fund	Total:		28,175,500.00	26,343,000.00
Type: 5	Expense	Total:		28,175,500.00	26,343,000.00

End of Report

Oakland Schools

Annual Budgeting Amendment Report

As of 3/17/2025

	Location	Location Description	FY2025 Amendment	FY2026
Type: 4 Revenue				
Fund: 100	General Education Fund			
Location: 000	None	Total:	24,571,400.00	24,219,000.00
Location: 006	LEA & Administration Support	Total:	750,000.00	600,000.00
Location: 013	Event Management Operations	Total:	383,300.00	378,500.00
Location: 026	Virtual Learning 9-12	Total:	0.00	0.00
Location: 028	Tech Services-Licensing	Total:	716,800.00	716,900.00
Location: 032	Application Services	Total:	596,400.00	564,400.00
Location: 040	Auxiliary Services Admin	Total:	300.00	0.00
Location: 041	Facilities Management	Total:	32,500.00	32,500.00
Location: 042	Ofc of Procurement & Contracts	Total:	240,000.00	213,000.00
Location: 045	Pupil Transportation	Total:	0.00	0.00
Location: 048	Child Nutrition	Total:	70,600.00	70,600.00
Location: 081	School Culture and Climate	Total:	85,600.00	0.00
Location: 084	Central Applicant Tracking	Total:	163,200.00	163,200.00
Location: 085	Instruction & Pedagogy	Total:	211,700.00	211,700.00
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:	27,821,800.00	27,169,800.00
Type: 4	Revenue	Total:	27,821,800.00	27,169,800.00

Type: 5 Expense

Fund: 100	General Education Fund			
Location: 001	Office Of The Superintendent	Total:	407,600.00	449,000.00
Location: 002	Deputy Supt-Education Services	Total:	340,800.00	368,200.00
Location: 003	Asst Supt-Finance & Operations	Total:	185,200.00	189,800.00
Location: 006	LEA & Administration Support	Total:	674,300.00	743,300.00
Location: 007	Specialized Student Support	Total:	0.00	0.00
Location: 011	Financial Services	Total:	521,300.00	522,300.00
Location: 013	Event Management Operations	Total:	524,200.00	492,300.00
Location: 014	Government & Community Svcs	Total:	358,400.00	370,500.00
Location: 018	Event Management-Workshops	Total:	725,700.00	820,800.00
Location: 028	Tech Services-Licensing	Total:	1,989,300.00	1,966,600.00
Location: 029	Tech Services Administration	Total:	226,400.00	168,800.00
Location: 030	Technical Support Services	Total:	696,300.00	689,400.00
Location: 031	Artificial Intelligence	Total:	0.00	1,000,000.00
Location: 032	Application Services	Total:	2,246,200.00	2,287,200.00
Location: 033	Enterprise Tech Services	Total:	734,800.00	745,800.00
Location: 038	Legal Affairs	Total:	462,900.00	490,500.00
Location: 039	Records Management	Total:	6,900.00	14,400.00
Location: 040	Auxiliary Services Admin	Total:	197,400.00	196,800.00
Location: 041	Facilities Management	Total:	290,800.00	282,200.00
Location: 042	Ofc of Procurement & Contracts	Total:	199,100.00	205,300.00
Location: 044	Corporate & District Services	Total:	689,900.00	631,800.00
Location: 045	Pupil Transportation	Total:	199,900.00	208,800.00
Location: 047	Shipping & Receiving	Total:	153,100.00	134,000.00
Location: 048	Child Nutrition	Total:	258,900.00	259,000.00
Location: 049	Communications Services	Total:	573,700.00	568,700.00
Location: 081	School Culture and Climate	Total:	1,685,100.00	1,608,700.00
Location: 082	Early Childhood	Total:	840,600.00	891,900.00

Oakland Schools
Annual Budgeting Amendment Report
As of 3/17/2025

Location	Location Description	FY2025 Amendment	FY2026
Location: 083	Human Resources	Total: 458,200.00	530,600.00
Location: 084	Central Applicant Tracking	Total: 169,800.00	169,800.00
Location: 085	Instruction & Pedagogy	Total: 2,900,200.00	3,133,400.00
Location: 086	Research/Evaluation & Assess	Total: 561,000.00	561,700.00
Location: 087	Curriculum & Assessment	Total: 1,494,000.00	1,693,500.00
Location: 089	Leadership & School Improvemnt	Total: 1,857,700.00	1,859,000.00
Location: 091	Plant & Fixed-Plant Operations	Total: 402,400.00	429,700.00
Location: 092	Plant & Fixed-Telephone	Total: 71,800.00	71,800.00
Location: 093	Plant & Fixed-Plant Ops Summit	Total: 167,900.00	149,000.00
Location: 094	Plant & Fixed-Capital Outlay	Total: 1,159,400.00	800,000.00
Location: 095	Transfers Out	Total: 3,744,300.00	638,400.00
Fund: 100	General Education Fund	Total: 28,175,500.00	26,343,000.00
Type: 5	Expense	Total: 28,175,500.00	26,343,000.00

End of Report

**OAKLAND SCHOOLS GENERAL EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	FY to FY % CHANGE
FUND 105				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits Unassigned	15,855 (208,382)	87,600 (239,500)	87,600 (239,500)	0.00% 0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(192,527)	(151,900)	(151,900)	0.00%
OPERATING REVENUE				
Local & Other	294,756	3,300,000	2,240,000	-32.12%
State Sources	58,160,867	100,000,000	86,400,000	-13.60%
Federal Sources	3,194,645	9,200,000	6,200,000	-32.61%
TOTAL REVENUE	61,650,268	112,500,000	94,840,000	-15.70%
TOTAL REVENUE AND BEG BALANCE	61,457,741	112,348,100	94,688,100	-15.72%
EXPENDITURES				
Basic Programs - 110	22,290	250,000	172,600	-30.96%
Added Needs - 120	17,325	350,000	147,400	-57.89%
Support Services Pupil - 210	1,179,599	2,940,000	1,787,200	-39.21%
Support Services Instructional Staff - 220	4,915,718	12,000,000	8,980,200	-25.17%
Support Services General Administration - 230	1,525	77,000	70,000	-9.09%
Support Services School Administration - 240	1,400	1,000	600	-40.00%
Support Services Business - 250	61,378	205,000	151,500	-26.10%
Operation & Maintenance - 260	57,191	250,000	117,300	-53.08%
Pupil Transportation - 270	1,667,227	2,700,000	2,361,600	-12.53%
Support Services Central - 280	896,377	1,500,000	865,000	-42.33%
Support Service - Other - 290	(2,385)	20,000	11,900	-40.50%
Community Services Direction - 310	341,890	500,000	370,700	-25.86%
Community Activities - 330	394,280	1,200,000	685,500	-42.88%
Welfare Activities - 360	12,860	100,000	43,900	-56.10%
Other Community Services - 390	(40,904)	-	-	0.00%
Payments to Other Public Schools - 410	25,221,693	64,257,000	56,767,800	-11.66%
Payments to Not for Profit Entities - 440	26,568,013	25,300,000	21,703,400	-14.22%
Fund Modifications (Other Operating Transfers Out) - 610	294,120	850,000	603,400	-29.01%
TOTAL EXPENDITURES	61,609,597	112,500,000	94,840,000	-15.70%
FUND EQUITY, END OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits Unassigned	87,570 (239,426)	87,600 (239,500)	87,600 (239,500)	0.00% 0.00%
TOTAL FUND EQUITY, END OF YEAR	(151,856)	(151,900)	(151,900)	0.00%
TOTAL EXPEND AND ENDING BALANCE	61,457,741	112,348,100	94,688,100	-15.72%

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

	Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
REVENUES:								
Local Revenues:								
Property taxes	13,951,378	14,892,100	15,443,100	15,906,400	16,320,000	16,744,300	17,179,700	17,626,400
Investment revenue	1,359,571	1,241,800	1,061,100	700,000	700,000	600,000	500,000	500,000
Fee based services & misc. revenue	1,689,751	1,671,700	1,404,000	1,404,000	1,404,000	1,404,000	1,404,000	1,404,000
Technology fees - Applications	688,646	714,000	682,100	682,100	682,100	682,100	682,100	682,100
Technology fees - Illuminate	525,927	513,700	513,700	513,700	513,700	513,700	513,700	513,700
Workshop fees	269,694	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Rental revenue	35,258	31,000	31,000	31,000	31,000	31,000	31,000	31,000
State Revenues	7,369,011	7,520,100	6,795,500	6,897,700	6,953,200	7,010,400	7,069,500	7,130,600
State Payment in Lieu of Taxes	153,733	163,300	163,300	163,300	163,300	163,300	163,300	163,300
Other Sources - Transfer In from CPDI & SRF	127,000	127,000	127,000	127,000	127,000	127,000	127,000	127,000
Other Sources - Transfer In from Fund 270 (indirect)	268,486	270,800	272,700	272,700	272,700	272,700	272,700	272,700
Other Financing Sources	796,084	326,300	326,300	300,000	300,000	300,000	300,000	300,000
TOTAL REVENUES	27,234,539	27,821,800	27,169,800	27,347,900	27,817,000	28,198,500	28,593,000	29,100,800
EXPENDITURES:								
Salaries/wages	9,168,537	10,387,900	10,823,500	11,180,700	11,549,700	11,930,800	12,324,500	12,731,200
Employee Benefits:								
FICA insurance	669,138	770,000	792,900	855,300	883,600	912,700	942,800	973,900
MPSERS retirement program costs	2,700,826	3,181,100	3,027,800	3,225,100	3,364,900	3,510,700	3,662,800	3,821,500
MPSERS Sec 147c & 147g	1,760,615	1,448,000	1,577,100	1,679,300	1,734,800	1,792,000	1,851,100	1,912,200
Healthcare insurance	1,180,620	1,403,100	1,411,900	1,468,400	1,527,100	1,588,200	1,651,700	1,717,800
Other employee insurances & benefits	350,441	430,600	420,000	441,000	463,100	486,300	510,600	536,100
Purchased Services - Contractors (3110-99)	610,396	1,331,500	1,442,900	1,486,200	1,530,800	1,576,700	1,624,000	1,672,700
Purchased Services	2,414,930	2,922,200	3,066,300	3,191,600	3,319,400	3,449,800	3,582,800	3,718,500
Supplies and Materials	381,218	686,500	639,700	658,900	678,700	699,100	720,100	741,700
Utilities	130,825	171,700	172,900	179,800	187,000	194,500	202,300	210,400
Capital Outlay (I.T. Refresh & other)	712,855	1,197,100	819,800	238,000	238,000	238,000	238,000	238,000
Dues/Fees/Leases	344,526	407,400	410,200	418,400	426,800	435,300	444,000	452,900
Property tax abatement & delinquency WO	17,400	37,100	38,600	39,800	40,800	41,900	42,900	44,100
Artificial Intelligence	-	-	1,000,000	700,000	770,000	823,900	881,573	943,283
Operating Transfers Out - SRF	438,400	438,400	438,400	438,400	438,400	438,400	438,400	438,400
Operating Transfers Out - QSCB	-	105,900	-	-	-	-	-	-
Operating Transfers Out - CP Fund:	200,000	3,200,000	200,000	200,000	200,000	200,000	200,000	200,000
Operating Transfers Out - Other LEAs	51,234	57,000	61,000	61,000	61,000	61,000	61,000	61,000
TOTAL EXPENDITURES	21,131,961	28,175,500	26,343,000	26,461,900	27,414,100	28,379,300	29,178,573	30,013,683
OPERATING EXCESS (DEFICIT)	6,102,578	(353,700)	826,800	886,000	402,900	(180,800)	(585,573)	(912,883)

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

Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
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FUND BALANCES:

Beginning of Year - unassigned	4,883,801	4,226,800	3,951,500	4,837,500	5,240,400	5,059,600	4,474,027
Beginning of Year - assigned	1,400,000	7,780,000	8,882,100	8,882,100	8,882,100	8,882,100	8,882,100
Beginning of Year - unspendable	29,462	55,300	55,300	55,300	55,300	55,300	55,300
End of Year - unassigned	4,660,488	4,226,800	3,951,500	5,240,400	5,059,600	4,474,027	3,561,144
End of Year - assigned	7,700,000	7,780,000	8,882,100	8,882,100	8,882,100	8,882,100	8,882,100
End of Year - unspendable	55,353	55,300	55,300	55,300	55,300	55,300	55,300
End of Year Unassigned FB as % of Exp.	22.1%	15.0%	18.3%	19.1%	17.8%	15.3%	11.9%



Special Education Fund Original Budget and Five-Year Forecast

Fiscal Year 2025-26

SPECIAL EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools Special Education Fund is projected to have a FY 2025-26 year-end restricted fund balance (at the time of this printing) of \$1,152,000. Anticipated ending fund balances for FY 2024-25 and 2025-26 are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Non-Spendable Prepaids	\$ 41,800	\$ 41,800
Restricted for Center Facility Renovations	20,000,000	20,000,000
Restricted	1,155,900	1,152,000
Total Budgeted Ending Fund Balance	\$ 21,197,700	\$ 21,193,800

Included in the above fund balance summary, is an estimated \$20,000,000 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 2025-26 revenue is projected to be \$209.4 million:

- Property taxes - \$196.4 million (94% of total revenue)
- Other local revenues - \$3.2 million
- State Source revenues - \$9.5 million
- Other Financing Sources - \$0.3 million

FY 2025-26 expenditures are projected to be \$209.4 million:

- Special Education - Program Supervision and Direction - \$2.7 million
- Special Education - Program Operations – \$12.1 million
- Special Education - Plant and Fixed charges – \$8.3 million
- Special Education – PA-18 Distribution – \$183.9 million
- Special Education - LEA Transfers and Program Subsidies – \$2.4 million

The PA-18 distribution base funding for fiscal year 2025-26 has been budgeted at \$183,872,500. 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 2025-26 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 2024-25 audited fund balance results are higher than the 5% target. The FY 2024 audited fund balance exceeded our current 5% target, and as such a supplemental PA-18 Distribution of \$5.6 million was distributed to the LEAs in FY 2025.

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
- Capacity Building
- Student Services for Low Incidence
- Materials Center, Braille & Large Print Library

In FY 2025-26 staffing is projected to remain relatively stable. A .5 FTE is being added to the Special Populations budgets for a split-funded position shared with DSS for a Universal Design for Learning Consultant. 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 3.7% 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 2025-26 pending a new state aid budget, with the exception of MPERS categorical revenue. The District has adjusted the various MPERS categoricals based on the most recent information available at the time of printing of this document.
- Other Financing Source revenues, which consist of indirect revenue on grants, are projected to remain consistent from 2024-25 to 2025-26. 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 \$10.3 million or 5.9% from the FY 2024-25 Amendment 2 budget. The FY 2024-25 budget contains a supplemental distribution budget of \$9.8 million not budgeted in FY 2025-26, of which \$5.6 million was distributed to constituent districts in December 2024 and the remaining may be distributed pending finalization of the year end audit.
- Salary and benefit budgets were forecasted in fiscal year 2025-26 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 2025-26 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2024-25 budgets have been adjusted for unfilled positions and vacancies through March 2025.
- 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 possibility of a Headlee rollback, property taxes are forecasted to increase by the following percentages:
 - 2026-27 3.0%
 - 2027-28 through 2030-31 2.6%

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 based on projected cash flows and expected rate of return. The factors relied upon in this forecast for a reduction in investment income are based on economic uncertainty and the potential for another recession. All investments are managed within the district's investment policy and state law. The current state of economic affairs as of April 2025 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 \$70,000 for 2025-26 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(1) revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c(1) 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 2% base salary 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 \$176,100 for calendar year 2025) to produce the FICA costs for the year.

- 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, 2024 through September 30, 2025 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%

The forecasted rates for October 1, 2025 through September 30, 2026 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	29.91%	25.17%	21.34%	15.21%	19.04%	15.21%	26.08%	21.41%
MPSERS UAAL Stabilization Rate	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%
Subtotal	44.93%	40.19%	36.36%	30.23%	34.06%	30.23%	41.10%	36.43%
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	44.93%	41.19%	39.36%	39.23%	41.06%	39.23%	43.10%	39.43%

In order to project a budgeted rate overall for Oakland Schools for 2025-26, 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 2025-26 has been established at 28.56%. 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.

- 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.
- Purchased services accounts are forecasted to increase 2% for all years of the forecast due to inflation.
- Supply and material budgets as well as dues and fees are projected to grow by 2-3% for the duration of the forecast.
- 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 1, 2025.

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, along with other special education appropriations is included in LEA support in the forecasts.

The LEA base distribution amounts projected are as follows:

2026-27	\$188,623,200
2027-28	\$192,979,500
2028-29	\$197,470,200
2029-30	\$202,113,600
2030-31	\$206,953,100

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:

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%
2030-31	\$1.4 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 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
FUND EQUITY, BEG OF YEAR					
Non-Spendable for Prepaids, Inventory, & Deposits	29,800	41,800	41,800		0.00%
Restricted for Future SE Ctr Facility Renovations	15,496,126	20,000,000	20,000,000		0.00%
Restricted - Special Education	4,772,925	6,660,400	1,155,900		-82.65%
TOTAL FUND EQUITY, BEG OF YEAR	20,298,851	26,702,200	21,197,700		-20.61%
REVENUE:					
LOCAL SOURCES					
Property Taxes	177,451,705	189,424,900	196,433,600	A	3.70%
Interest on Investments	4,284,532	3,670,800	3,136,700	B	-14.55%
Workshop Fees	39,862	50,000	50,000		0.00%
Miscellaneous & Other	35,696	20,000	20,000		0.00%
TOTAL LOCAL SOURCES	181,811,795	193,165,700	199,640,300		3.35%
STATE SOURCES					
Special Ed Sec 51a	3,554,563	4,622,600	4,622,600		0.00%
MSD/B Deduct (Net) 51a.1	(293,652)	(371,200)	(371,200)		0.00%
Special Ed Sec 51e Foundation Payments	84,550	86,500	86,500		0.00%
State Payment in Lieu of Taxes	1,955,390	2,077,400	2,077,400		0.00%
Section 147a(2) MPSERS Normal Cost Offset	449,354	488,500	488,500		0.00%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	117,548	112,800	-	C	-100.00%
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	-	597,400	-	C	-100.00%
Section 147c(1) MPSERS UAAL Rate Stabilization	2,006,417	1,098,800	1,712,600	D	55.86%
Section 147c(2) MPSERS One Time Deposit	-	249,800	-	C	-100.00%
Section 147e MPSERS Employer DC Match	47,866	53,800	53,800		0.00%
Section 147f MPSERS UAAL Rate Reimb	52,234	-	-		0.00%
Section 147g MPSERS 3% Healthcare Reimbursement	-	223,800	-	C	-100.00%
MPSERS DC Credit	11,318	18,500	18,500		0.00%
Section 26.a Renaissance Zone	20,767	20,300	20,300		0.00%
Section 26d Brownfield Redevelopment Reimbursement	608,355	608,400	608,400		0.00%
School for Deaf/Blind 54	169,486	149,000	149,000		0.00%
TOTAL STATE SOURCES	8,784,196	10,036,400	9,466,400		-5.68%
OTHER FINANCING SOURCES					
Indirect Revenue	301,958	250,000	250,000		0.00%
Subscription - Based IT Arrangements	85,146	-	-		0.00%
TOTAL OTHER FINANCING SOURCES	387,104	250,000	250,000		0.00%
TOTAL REVENUE	190,983,095	203,452,100	209,356,700		2.90%
TOTAL REVENUE AND BEGINNING FUND BALANCE	211,281,946	230,154,300	230,554,400		0.17%
EXPENDITURE SUMMARY:					
Oakland Schools - Program Supervision & Direction	2,266,327	2,718,400	2,724,700		0.23%
Oakland Schools - Program Operations	11,113,578	11,956,600	12,053,400		0.81%
Oakland Schools - Plant & Fixed Charges	7,009,891	8,443,800	8,260,000		-2.18%
PA-18 Distribution	159,302,159	173,556,600	183,872,500		5.94%
PA-18 Additional Distribution	3,800,000	9,831,200	-		-100.00%
LEA Transfers and Program Subsidies	1,087,806	2,450,000	2,450,000		0.00%
TOTAL EXPENDITURES	184,579,761	208,956,600	209,360,600		0.19%
Operating Surplus/(Deficit)	6,403,334	(5,504,500)	(3,900)		-99.93%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory, & Deposits	41,729	41,800	41,800		0.00%
Restricted for Future SE Ctr Facility Renovations	20,000,000	20,000,000	20,000,000		0.00%
Restricted - Special Education	6,660,456	1,155,900	1,152,000		-0.34%
TOTAL FUND EQUITY, END OF YEAR	26,702,185	21,197,700	21,193,800		-0.02%
TOTAL EXPEND AND ENDING BALANCE:	211,281,946	230,154,300	230,554,400		0.17%

**OAKLAND SCHOOLS SPECIAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
Oakland Schools - Program Supervision & Direction					
071 Compliance Support - Supv & Direction - 226	235,104	242,400	251,200		3.63%
073 Capacity Building - Supv & Direction - 226	605,201	732,500	659,300		-9.99%
074 Student Services - Supv & Direction - 226	503,185	560,900	581,000		3.58%
075 Executive Director - Supv & Direction - 226	668,701	922,500	961,100		4.18%
076 Assistive Material Center - Supv & Direction - 226	254,136	260,100	272,100		4.61%
GROUP TOTAL	2,266,327	2,718,400	2,724,700		0.23%
Oakland Schools - Program Operations					
018 Special Education Workshops	186,044	164,800	187,800		13.96%
071 Compliance Support - Support Svcs - 281	923,238	935,600	945,000		1.00%
073 Capacity Building - Psychological Services - 214	655,404	700,300	686,000		-2.04%
073 Capacity Building - Speech & Audiology - 215	384,207	409,100	418,400		2.27%
073 Capacity Building - Social Work - 216	213,458	227,500	228,900		0.62%
073 Capacity Building - Teacher Consultant - 218	1,183,168	1,245,100	1,271,100		2.09%
073 Capacity Building - Pupil Support - 219	1,402,327	1,475,400	1,589,400	E	7.73%
074 Student Services - Audiologists - 215	776,863	788,000	820,000		4.06%
074 Student Services - Orient Mobility - 217	621,873	651,300	644,100		-1.11%
074 Student Services - Teacher Consultant - 218	3,886,735	4,256,900	4,231,200		-0.60%
075 Executive Director - Support Services - 28x	324	-	-		0.00%
076 Assistive Material Center - 219	879,937	1,102,600	1,031,500		-6.45%
GROUP TOTAL	11,113,578	11,956,600	12,053,400		0.81%
Oakland Schools - Plant & Fixed Charges					
011 Property Tax Adjustments & Fees	363,644	618,700	638,500		3.20%
091 Plant & Fixed Charges - Facility Operations	179,877	208,200	222,500		6.87%
092 Plant & Fixed Charges - Telephone	49,908	61,000	61,000		0.00%
093 Facility Operations - Summit Place North	270,149	355,300	337,400		-5.04%
094 Plant & Fixed Charges - Capital Outlay	184,130	234,300	50,000	F	-78.66%
095 Operating Transfers Out	115,100	213,300	115,100	G	-46.04%
General Allocation	5,847,083	6,753,000	6,835,500		1.22%
GROUP TOTAL	7,009,891	8,443,800	8,260,000		-2.18%
PA-18 Distribution					
078 PA 18 Base Distribution	159,302,159	173,556,600	183,872,500	H	5.94%
078 PA 18 Additional Distribution	3,800,000	9,831,200	-	I	-100.00%
GROUP TOTAL	163,102,159	183,387,800	183,872,500		0.26%
LEA Transfers & Program Subsidies					
078 LEA Transfers & Program Subsidies	1,087,806	2,450,000	2,450,000		0.00%
SPECIAL EDUCATION FUND TOTAL	184,579,761	208,956,600	209,360,600		0.19%

OAKLAND SCHOOLS SPECIAL EDUCATION FUND BUDGET

FOOTNOTES

FISCAL YEAR 2025-2026

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

- A The 3.7% 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 on Investments is a conservative projection due to forecasted economic uncertainties.
- C 2025-26 funding for certain State Aid categoricals is eliminated or uncertain and therefore not included in the proposed budget.
- D The MPSERS Unfunded Actuarial Accrued Liability (UAAL) rate is projected to increase from 10.58% in 2024-25 to 15.02% in 2025-26.
- E A .5 FTE Inclusive Practices Consultant new position is added in 2025-26.
- F 2024-25 budgets included additional capital outlay for staff devices due to the sunsetting of Windows 10.
- G 2024-25 Operating Transfers included additional transfers for debt service.
- H 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.
- I The decrease in the PA-18 Additional Distribution reflects the one time additional distribution in 2024-25 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 2025-26 will be determined upon completion of the FY25 audit.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/17/2025

	Function	Location Description	FY2025 Amendment	FY2026
Type: 4 Revenue				
	Fund: 200	Special Education Fund		
	Function: 000	Not Applicable		
	Function: 000	Not Applicable	Total:	203,452,100.00
	Fund: 200	Special Education Fund	Total:	209,356,700.00
	Type: 4	Revenue	Total:	209,356,700.00
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:	143,600.00
	Function: 213	Health Services		
	Function: 213	Health Services	Total:	100,000.00
	Function: 214	Psychological Services		
	Function: 214	Psychological Services	Total:	1,050,300.00
	Function: 215	Speech Path & Audiology		
	Function: 215	Speech Path & Audiology	Total:	1,197,100.00
	Function: 216	Social Work Services		
	Function: 216	Social Work Services	Total:	227,500.00
	Function: 217	Visual Aid Services		
	Function: 217	Visual Aid Services	Total:	771,300.00
	Function: 218	Teacher Consultant		
	Function: 218	Teacher Consultant	Total:	5,502,000.00
	Function: 219	Othr Pupil Support Svc		
	Function: 219	Othr Pupil Support Svc	Total:	2,758,000.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	744,000.00
	Function: 225	Technology Assisted Instructn		
	Function: 225	Technology Assisted Instructn	Total:	0.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	2,750,400.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	103,400.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	829,400.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	652,200.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	173,800.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	627,300.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	471,700.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	13,300.00
	Function: 271	Pupil Transportation Services		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/17/2025

Function		Location Description		FY2025 Amendment	FY2026
	Function: 271	Pupil Transportation Services	Total:	67,600.00	71,400.00
Function: 281	Plan, Research, Dev and Eval				
	Function: 281	Plan, Research, Dev and Eval	Total:	1,132,000.00	1,145,600.00
Function: 282	Communication Services				
	Function: 282	Communication Services	Total:	276,900.00	278,800.00
Function: 283	Staff/Personnel Svcs				
	Function: 283	Staff/Personnel Svcs	Total:	442,700.00	519,100.00
Function: 284	Support Svcs Tech				
	Function: 284	Support Svcs Tech	Total:	2,979,600.00	2,777,500.00
Function: 285	Pupil Accounting				
	Function: 285	Pupil Accounting	Total:	199,400.00	183,600.00
Function: 289	Other Central Services				
	Function: 289	Other Central Services	Total:	47,300.00	51,100.00
Function: 299	Other Support Services				
	Function: 299	Other Support Services	Total:	379,200.00	389,400.00
Function: 411	Pymt to K12 Public W/In St				
	Function: 411	Pymt to K12 Public W/In St	Total:	183,387,800.00	183,872,500.00
Function: 511	Debt Svc LT-Principal				
	Function: 511	Debt Svc LT-Principal	Total:	215,500.00	216,100.00
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:	98,200.00	0.00
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:	208,956,600.00	209,360,600.00
	Type: 5	Expense	Total:	208,956,600.00	209,360,600.00

End of Report

Oakland Schools

Annual Budgeting Amendment Report

As of 3/20/2025

	Location	Location Description		FY2025 Amendment	FY2026
Type: 4 Revenue					
Fund: 200	Special Education Fund				
	Location: 000	None	Total:	203,402,100.00	209,306,700.00
	Location: 013	Event Management Operations	Total:	50,000.00	50,000.00
	Fund: 200	Special Education Fund	Total:	203,452,100.00	209,356,700.00
	Type: 4	Revenue	Total:	203,452,100.00	209,356,700.00
Type: 5 Expense					
Fund: 200	Special Education Fund				
	Location: 001	Office Of The Superintendent	Total:	203,500.00	224,500.00
	Location: 002	Deputy Supt-Education Services	Total:	170,300.00	159,400.00
	Location: 003	Asst Supt-Finance & Operations	Total:	90,900.00	94,000.00
	Location: 006	LEA & Administration Support	Total:	32,900.00	32,800.00
	Location: 007	Specialized Student Support	Total:	0.00	0.00
	Location: 011	Financial Services	Total:	1,090,700.00	1,115,600.00
	Location: 013	Event Management Operations	Total:	214,400.00	201,600.00
	Location: 014	Government & Community Svcs	Total:	179,000.00	185,200.00
	Location: 018	Event Management-Workshops	Total:	164,800.00	187,800.00
	Location: 028	Tech Services-Licensing	Total:	426,300.00	421,200.00
	Location: 029	Tech Services Administration	Total:	110,900.00	82,200.00
	Location: 030	Technical Support Services	Total:	342,400.00	344,900.00
	Location: 032	Application Services	Total:	1,117,600.00	1,141,600.00
	Location: 033	Enterprise Tech Services	Total:	731,800.00	744,200.00
	Location: 038	Legal Affairs	Total:	238,700.00	253,100.00
	Location: 039	Records Management	Total:	3,600.00	7,400.00
	Location: 040	Auxiliary Services Admin	Total:	98,800.00	99,700.00
	Location: 041	Facilities Management	Total:	137,800.00	136,400.00
	Location: 042	Ofc of Procurement & Contracts	Total:	197,700.00	204,400.00
	Location: 044	Corporate & District Services	Total:	343,000.00	318,900.00
	Location: 045	Pupil Transportation	Total:	67,600.00	71,400.00
	Location: 047	Shipping & Receiving	Total:	76,500.00	66,900.00
	Location: 049	Communications Services	Total:	282,200.00	284,300.00
	Location: 071	SE Compliance	Total:	1,178,000.00	1,196,200.00
	Location: 073	Special Pops Capacity Building	Total:	4,789,900.00	4,853,100.00
	Location: 074	Student Svcs for Low Incidence	Total:	6,257,100.00	6,276,300.00
	Location: 075	Compliance Supervision/Support	Total:	922,500.00	961,100.00
	Location: 076	Materials Center	Total:	1,362,700.00	1,303,600.00
	Location: 078	Program Subsidies-Special Ed	Total:	185,837,800.00	186,322,500.00
	Location: 081	School Culture and Climate	Total:	363,300.00	308,700.00
	Location: 083	Human Resources	Total:	442,700.00	519,100.00
	Location: 085	Instruction & Pedagogy	Total:	32,000.00	68,200.00
	Location: 086	Research/Evaluation & Assess	Total:	194,400.00	198,600.00
	Location: 087	Curriculum & Assessment	Total:	159,300.00	164,700.00
	Location: 089	Leadership & School Improvemnt	Total:	23,400.00	25,000.00
	Location: 091	Plant & Fixed-Plant Operations	Total:	208,200.00	222,500.00
	Location: 092	Plant & Fixed-Telephone	Total:	61,000.00	61,000.00
	Location: 093	Plant & Fixed-Plant Ops Summit	Total:	355,300.00	337,400.00
	Location: 094	Plant & Fixed-Capital Outlay	Total:	234,300.00	50,000.00
	Location: 095	Transfers Out	Total:	213,300.00	115,100.00
	Fund: 200	Special Education Fund	Total:	208,956,600.00	209,360,600.00

Oakland Schools
Annual Budgeting Amendment Report
As of 3/20/2025

Location	Location Description		FY2025	FY2026
Type:	5	Expense Total:	Amendment	
			208,956,600.00	209,360,600.00

End of Report

**OAKLAND SCHOOLS SPECIAL EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	FY to FY % CHANGE
FUND 205				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits	21,713	30,000	30,000	0.00%
Unassigned	(28,840)	(206,500)	(206,500)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(7,127)	(176,500)	(176,500)	0.00%
OPERATING REVENUE				
Local & Other	-	50,000	-	-100.00%
State Sources	2,260,594	2,850,000	2,700,000	-5.26%
Federal Sources	56,350,754	58,045,800	57,455,000	-1.02%
TOTAL REVENUE	58,611,348	60,945,800	60,155,000	-1.30%
TOTAL REVENUE AND BEG BALANCE	58,604,221	60,769,300	59,978,500	-1.30%
EXPENDITURES				
Support Services Pupil - 210	3,918,903	5,011,100	4,770,000	-4.81%
Support Services Instructional Staff - 220	716,508	1,000,000	622,000	-37.80%
Support Services Central - 280	783,458	909,100	835,000	-8.15%
Community Activities - 330	-	1,000	-	-100.00%
Non-Public Shool Pupils - 370	805,872	2,845,000	2,842,000	-0.11%
Payments to Other Public Schools - 410	52,270,348	50,781,800	50,756,000	-0.05%
Fund Modifications (Other Operating Transfers Out) - 610	285,658	397,800	330,000	-17.04%
TOTAL EXPENDITURES	58,780,747	60,945,800	60,155,000	-1.30%
FUND EQUITY, END OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits	29,959	30,000	30,000	0.00%
Unassigned	(206,485)	(206,500)	(206,500)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(176,526)	(176,500)	(176,500)	0.00%
TOTAL EXPEND AND ENDING BALANCE	58,604,221	60,769,300	59,978,500	-1.30%

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

	Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
REVENUES:								
Local Revenues:								
Property tax revenue	177,451,705	189,424,900	196,433,600	202,326,600	207,587,100	212,984,400	218,522,000	224,203,600
Investment revenue	4,284,532	3,670,800	3,136,700	2,850,000	2,700,000	2,580,000	2,500,000	2,500,000
Fee based service revenues	75,559	70,000	70,000	70,000	70,000	70,000	70,000	70,000
State Revenues	6,828,805	7,959,000	7,389,000	7,483,200	7,542,800	7,604,500	7,668,200	7,734,000
State Pmt in Lieu of Taxes	1,955,390	2,077,400	2,077,400	2,077,400	2,077,400	2,077,400	2,077,400	2,077,400
Other Financing Sources	387,104	250,000	250,000	250,000	250,000	250,000	250,000	250,000
TOTAL REVENUES	190,983,095	203,452,100	209,356,700	215,057,200	220,227,300	225,566,300	231,087,600	236,835,000
EXPENDITURES:								
Salaries/wages	10,381,249	11,428,200	11,655,800	12,040,400	12,437,700	12,848,100	13,272,100	13,710,100
Employee Benefits:								
FICA insurance	751,721	851,900	863,700	921,100	951,500	982,900	1,015,300	1,048,800
MPSERS retirement program costs	3,103,854	3,477,300	3,310,400	3,473,100	3,623,600	3,780,600	3,944,400	4,115,300
MPSERS Sec 147c & 147g	1,885,342	1,524,700	1,714,300	1,808,500	1,868,100	1,929,800	1,993,500	2,059,300
Healthcare insurance	1,434,591	1,674,500	1,608,600	1,672,900	1,739,800	1,809,400	1,881,800	1,957,100
Other employee insurances	377,749	452,400	448,100	470,500	494,000	518,700	544,600	571,800
Purchase Services	1,050,442	1,796,400	1,817,700	1,868,054	1,919,415	1,971,803	2,025,239	2,079,744
Supplies and Materials	223,446	314,500	299,100	308,100	317,300	326,800	336,600	346,700
Utilities	110,201	157,000	159,400	165,800	172,400	179,300	186,500	194,000
Capital Outlay	349,353	291,900	88,100	113,400	113,400	113,400	113,400	113,400
Dues/Fees/Leases	402,539	465,400	466,700	476,034	485,555	495,266	505,171	515,275
Property tax abatement & delinquency WO	219,000	471,300	491,100	505,800	519,000	532,500	546,300	560,500
Operating Transfers - LEA base distribution	159,302,159	173,556,600	183,872,500	188,623,200	192,979,500	197,470,200	202,113,600	206,953,100
Operating Transfers - LEA add'l distribution	3,800,000	9,831,200	-	-	-	-	-	-
Operating Transfers - LEA support	1,073,015	2,450,000	2,450,000	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	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	96,000
TOTAL EXPENDITURES	184,579,761	208,956,600	209,360,600	215,011,988	220,186,370	225,523,869	231,043,611	236,790,219
OPERATING EXCESS (DEFICIT):	6,403,334	(5,504,500)	(3,900)	45,212	40,930	42,431	43,989	44,781

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

	Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
FUND BALANCES:								
Beginning of Year:	20,298,851	26,702,200	21,197,700	21,193,800	21,239,012	21,279,942	21,322,373	21,366,363
Restricted-SE Ctr Renovation	15,496,126	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Nonspendable	29,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800
Restricted-Special Education	4,772,925	6,660,400	1,155,900	1,152,000	1,197,212	1,238,142	1,280,573	1,324,563
End of Year:	26,702,185	21,197,700	21,193,800	21,239,012	21,279,942	21,322,373	21,366,363	21,411,144
Restricted-SE Ctr Renovation	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Nonspendable	41,729	41,800	41,800	41,800	41,800	41,800	41,800	41,800
Restricted-Special Education	6,660,456	1,155,900	1,152,000	1,197,212	1,238,142	1,280,573	1,324,563	1,369,344
End of Year Restricted FB as % of Exp net of LEA Transfers	32.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

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

	Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
REVENUES:								
Local Revenues:								
Property tax revenue	177,451,705	189,424,900	196,433,600	202,326,600	207,587,100	212,984,400	218,522,000	224,203,600
Investment revenue	4,284,532	3,670,800	3,136,700	2,850,000	2,700,000	2,580,000	2,500,000	2,500,000
Fee based service revenues	75,559	70,000	70,000	70,000	70,000	70,000	70,000	70,000
State Revenues	6,828,805	7,959,000	7,389,000	7,483,200	7,542,800	7,604,500	7,668,200	7,734,000
State Pmt in Lieu of Taxes	1,955,390	2,077,400	2,077,400	2,077,400	2,077,400	2,077,400	2,077,400	2,077,400
Other Financing Sources	387,104	250,000	250,000	250,000	250,000	250,000	250,000	250,000
TOTAL REVENUES	190,983,095	203,452,100	209,356,700	215,057,200	220,227,300	225,566,300	231,087,600	236,835,000
EXPENDITURES:								
Salaries/wages	10,381,249	11,428,200	11,655,800	12,040,400	12,437,700	12,848,100	13,272,100	13,710,100
Employee Benefits:								
FICA insurance	751,721	851,900	863,700	921,100	951,500	982,900	1,015,300	1,048,800
MPERS retirement program costs	3,103,854	3,477,300	3,310,400	3,473,100	3,623,600	3,780,600	3,944,400	4,115,300
MPERS Sec 147c & 147g	1,885,342	1,524,700	1,714,300	1,808,500	1,868,100	1,929,800	1,993,500	2,059,300
Healthcare insurance	1,434,591	1,674,500	1,608,600	1,672,900	1,739,800	1,809,400	1,881,800	1,957,100
Other employee insurances	377,749	452,400	448,100	470,500	494,000	518,700	544,600	571,800
Purchase Services	1,050,442	1,796,400	1,817,700	1,868,054	1,919,415	1,971,803	2,025,239	2,079,744
Supplies and Materials	223,446	314,500	299,100	308,100	317,300	326,800	336,600	346,700
Utilities	110,201	157,000	159,400	165,800	172,400	179,300	186,500	194,000
Capital Outlay	349,353	291,900	88,100	113,400	113,400	113,400	113,400	113,400
Dues/Fees/Leases	402,539	465,400	466,700	476,034	485,555	495,266	505,171	515,275
Property tax abatement & delinquency WO	219,000	471,300	491,100	505,800	519,000	532,500	546,300	560,500
Operating Transfers - LEA base distribution	159,302,159	173,556,600	183,872,500	188,623,200	192,979,500	197,470,200	202,113,600	206,953,100
Operating Transfers - LEA add'l distribution	3,800,000	9,831,200	-	-	-	-	-	-
Operating Transfers - LEA support	1,073,015	2,450,000	2,450,000	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	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	96,000
TOTAL EXPENDITURES	184,579,761	208,956,600	209,360,600	215,011,988	220,186,370	225,523,869	231,043,611	236,790,219
OPERATING EXCESS (DEFICIT):	6,403,334	(5,504,500)	(3,900)	45,212	40,930	42,431	43,989	44,781

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

	Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
FUND BALANCES:								
Beginning of Year:	20,298,851	26,702,200	21,197,700	21,193,800	21,239,012	21,279,942	21,322,373	21,366,363
Restricted-SE Ctr Renovation	15,496,126	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Nonspendable	29,800	41,800	41,800	41,800	41,800	41,800	41,800	41,800
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Nonspendable	41,729	41,800	41,800	41,800	41,800	41,800	41,800	41,800
Restricted-Special Education	6,660,456	1,155,900	1,152,000	1,197,212	1,238,142	1,280,573	1,324,563	1,369,344
End of Year Restricted FB as % of Exp net of LE. Transfers	32.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%



Career Focused Education Fund Original Budget and Five-Year Forecast

Fiscal Year 2025-26

CAREER FOCUSED EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools Career Focused Education Fund is projected to have a FY 2025-26 year-end restricted fund balance (at the time of this printing) of \$4,618,000. Anticipated ending fund balances for FY 2024-25 and 2025-26 are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Non-Spendable - Prepays	\$ 29,100	\$ 29,100
Restricted	4,862,300	4,618,000
Total Budgeted Ending Fund Balance	\$ 4,891,400	\$ 4,647,100

FY 2025-26 revenue is projected to be \$55.8 million:

- Property taxes - \$48.0 million (86% of total revenue)
- Other local revenues - \$1.5 million
- State Source revenues - \$6.3 million
- Other Financing Source revenues - <\$ 0.1 million

FY 2025-26 expenditures are projected to be \$56.1 million:

- Campus Operations - \$25.1 million
- District & Campus Support Operations - \$4.5 million
- LEA Transfers & Program Subsidies - \$6.3 million
- Plant & Fixed Charges - \$20.2 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 Service
523	Cooking and Related Culinary Arts
524	Education General
531	Cosmetology
538	Public Safety/Protective Services
540	Construction Trades
541	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/Machinist
566	Welding, Brazing, and Soldering
575	Mechatronics
580	Therapeutic Services
595	Computer Programming/Programmer

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 2025-26 CTE staffing includes a decrease of .3 FTE, consisting of a reduction in part-time employee assistance. Details of other 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 3.7% 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 2025-26 pending a new state aid budget, with the exception of MPERS categorical revenue. The District has adjusted the various MPSERS categoricals based on the most recent information available at the time of printing of this document.
- Other Financing Source revenues, which consist of indirect revenue on grants and funding from Wayne RESA for Section 107 Adult Education compliance and monitoring, are projected to remain consistent from 2024-25 to 2025-26. Indirect revenue is directly correlated to direct grant spending and fluctuates annually based on the timing of expenditures.

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 2025-26 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. The current collective bargaining agreement expires June 30, 2027. Budgets for 2025-26 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2024-25 budgets have been adjusted for unfilled positions and vacancies through March 2025.

- 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 possibility of a Headlee rollback, property taxes are forecasted to increase by the following percentages:
 - 2026-27 3.0%
 - 2027-28 through 2030-31 2.6%

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 based on projected cash flows and expected rate of return. The factors relied upon in this forecast for a reduction in investment income are based on economic uncertainty and the potential for another recession. All investments are managed within the district’s investment policy and state law. The current state of economic affairs as of April 2025 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 \$6.3 million in 2025-26 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(1) revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c(1) 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 revenue are projected to remain 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 fund’s 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 .93% for step increases as based on the current union contract.

The forecast includes a 2% increase in base wages 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 \$176,100 for calendar year 2025) 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, 2024 through September 30, 2025 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%

The forecasted rates for October 1, 2025 through September 30, 2026 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	29.91%	25.17%	21.34%	15.21%	19.04%	15.21%	26.08%	21.41%
MPSERS UAAL Stabilization Rate	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%
Subtotal	44.93%	40.19%	36.36%	30.23%	34.06%	30.23%	41.10%	36.43%
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	44.93%	41.19%	39.36%	39.23%	41.06%	39.23%	43.10%	39.43%

In order to project a budgeted rate overall for Oakland Schools for 2025-26, 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 2025-26 has been established at 28.56%. 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 2-3% for the duration of the forecast.
7. 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 1, 2025. 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.

8. 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 \$2.6 - \$3.3 million annually from 2026-27 through 2030-31.

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

9. The property tax abatement budget is set at .25% of budgeted annual property tax revenue for all years of this forecast.
10. 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 \$4.4 million annually throughout the entire forecast.
11. All years of the forecast include \$498,300 for operating costs for the STEM mobile classroom.
12. 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:

2026-27	\$4.1 million	7.0%
2027-28	\$4.5 million	7.7%
2028-29	\$4.5 million	7.6%
2029-30	\$6.7 million	11.3%
2030-31	\$8.3 million	13.5%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable for Prepaids, Inventory, & Deposits	27,578	29,100	29,100		0.00%
Restricted - Career Focused Education	6,853,143	8,159,700	4,862,300		-40.41%
TOTAL FUND EQUITY, BEGINNING OF YEAR	6,880,721	8,188,800	4,891,400		-40.27%
REVENUE					
LOCAL SOURCES					
Property Taxes	43,404,281	46,329,100	48,043,300	A	3.70%
Earnings on Investment	1,381,099	1,178,700	1,007,200	B	-14.55%
Early College Tution - District	348,381	348,000	348,000		0.00%
Oakland County Competitive Robotics Assoc.	6,070	6,500	6,500		0.00%
Proceeds from Capital Assets	-	26,000	-	C	-100.00%
Program Revenue	85,440	68,800	68,800		0.00%
Workshop Revenue	6,435	10,000	10,000		0.00%
Miscellaneous Revenue	28,071	10,000	10,000		0.00%
TOTAL LOCAL SOURCES	45,259,777	47,977,100	49,493,800		3.16%
STATE SOURCES					
Voc Ed Sec 61a.1	2,012,102	1,727,500	1,727,500		0.00%
Voc Ed Administration Sec 61a.2	10,920	14,200	14,200		0.00%
CTE Early/Middle College Programs 61b	177,651	199,000	199,000		0.00%
CTE Per Pupil Incentive Sec 61d	21	-	-		0.00%
Section 147a(2) MPSERS Normal Cost Offset	742,134	806,800	806,800		0.00%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	194,137	186,300	-	D	-100.00%
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	-	986,600	-	D	-100.00%
Section 147c(1) MPSERS UAAL Rate Stabilization	3,313,712	1,814,600	2,733,000	E	50.61%
Section 147c(2) MPSERS One Time Deposit	-	412,600	-	D	-100.00%
Section 147e MPSERS Employer DC Match	79,053	88,800	88,800		0.00%
Section 147f MPSERS UAAL Rate Reimb	86,267	-	-		0.00%
Section 147g MPSERS 3% Healthcare Reimbursement	-	311,600	-	D	-100.00%
MPSERS DC Credit	24,655	38,500	38,500		0.00%
Section 26a Renaissance Zone	5,080	4,900	4,900		0.00%
Section 26d Brownfield Redevelopment Reimbursement	148,802	148,800	148,800		0.00%
State Payment in Lieu of Taxes	478,285	508,300	508,300		0.00%
TOTAL STATE SOURCES	7,272,819	7,248,500	6,269,800		-13.50%
OTHER FINANCING SOURCES					
Sec 107 Adult Ed - Wayne RESA	26,222	25,000	25,000		0.00%
Subscription-Based IT Arrangements	85,146	-	-		0.00%
Indirect Revenue	16,300	18,000	18,000		0.00%
TOTAL OTHER FINANCING SOURCES	127,668	43,000	43,000		0.00%
TOTAL REVENUE	52,660,264	55,268,600	55,806,600		0.97%
TOTAL REVENUE AND BEG BALANCE	59,540,985	63,457,400	60,698,000		-4.35%
EXPENDITURE SUMMARY:					
Campus Operations	23,046,705	24,192,500	25,087,300		3.70%
District & Campus Support Operations	3,543,130	4,626,800	4,539,000		-1.90%
LEA Transfers & Program Subsidies	5,370,024	6,251,300	6,270,300		0.30%
Plant & Fixed Charges	19,392,279	23,495,400	20,154,300		-14.22%
TOTAL EXPENDITURES	51,352,138	58,566,000	56,050,900		-4.29%
Operating Surplus/(Deficit)	1,308,126	(3,297,400)	(244,300)		-92.59%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory, & Deposits	29,088	29,100	29,100		0.00%
Restricted - Career Focused Education	8,159,759	4,862,300	4,618,000		-5.02%
TOTAL FUND EQUITY, END OF YEAR	8,188,847	4,891,400	4,647,100		-4.99%
TOTAL EXPEND AND ENDING BALANCE	59,540,985	63,457,400	60,698,000		-4.35%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
CAMPUS OPERATIONS					
NW CAMPUS OPERATIONS					
056 NORTHWEST CAMPUS - Office Of The Principal 241	664,028	742,100	730,300		-1.59%
NORTHWEST CAMPUS - Ext. Day & Summer School 127	271,789	213,800	205,000		-4.12%
NORTHWEST CAMPUS - Counseling 212	258,474	266,800	249,600		-6.45%
NORTHWEST CAMPUS - Social Work 216	164,227	174,600	310,500	F	77.84%
NORTHWEST CAMPUS - Custodial 261	422,065	483,000	535,200		10.81%
NORTHWEST CAMPUS - Security 266	183,589	233,000	235,500		1.07%
NORTHWEST CAMPUS - Transportation 271	15,101	26,800	26,800		0.00%
NORTHWEST CAMPUS - Technical Support 284	120,205	121,000	129,200		6.78%
NORTHWEST CAMPUS - Academic Support 0524	316,931	317,100	295,000		-6.97%
Agricultural Operations 0501	358,547	435,300	437,000		0.39%
Marketing Sales & Services 0510	90,945	183,900	187,900		2.18%
Culinary Services 0523	351,423	291,000	292,500		0.52%
Construction Trades 0540	218,984	222,000	230,300		3.74%
Building Maintenance 0541	187,107	181,800	193,100		6.22%
Collision Repair 0549	217,727	221,500	227,600		2.75%
Automobile Technician 0550	235,201	260,900	266,500		2.15%
Graphics Communicatons 0562	197,537	201,100	212,900		5.87%
Mechatronics 0575	187,269	187,000	192,600		2.99%
Health Sciences 0580	390,268	395,800	411,500		3.97%
Computer Programming/Programmer 0595	228,221	-	-		0.00%
	5,079,638	5,158,500	5,369,000		4.08%
056 NORTHWEST CAMPUS - Facilities	351,480	418,400	441,300		5.47%
056 NW CAMPUS TOTAL	5,431,118	5,576,900	5,810,300		4.19%
SE CAMPUS OPERATIONS					
057 SOUTHEAST CAMPUS - Office Of Principal 241	603,400	676,800	674,800		-0.30%
SOUTHEAST CAMPUS - Ext. Day & Summer School 127	231,064	211,800	231,700		9.40%
SOUTHEAST CAMPUS - Counseling 212	212,152	252,500	274,000		8.51%
SOUTHEAST CAMPUS - Social Work 216	151,602	167,600	171,900		2.57%
SOUTHEAST CAMPUS - Custodial 261	679,894	689,600	632,500		-8.28%
SOUTHEAST CAMPUS - Security 266	194,589	250,200	254,200		1.60%
SOUTHEAST CAMPUS - Transportation 271	14,439	18,600	18,600		0.00%
SOUTHEAST CAMPUS - Technical Support 284	119,495	121,200	128,800		6.27%
SOUTHEAST CAMPUS - Academic Support 0524	304,718	313,600	330,400		5.36%
Marketing, Sales & Services 0510	141,141	148,000	160,900		8.72%
Culinary Services 0523	409,158	414,000	442,300		6.84%
Public Safety 0538	160,147	156,700	159,900		2.04%
Construction Trades 0540	244,702	250,100	251,200		0.44%
Building Maintenance 0541	130,175	130,400	140,600		7.82%
Cyber Security 0548	105,518	114,600	121,900		6.37%
Collision Repair 0549	152,232	178,100	182,600		2.53%
Automobile Technician 0550	243,739	248,800	256,300		3.01%
Graphics Communicatons 0562	221,162	167,500	169,700		1.31%
Welding, Brazing, & Soldering 0566	134,724	138,100	147,500		6.81%
Mechatronics 0575	223,806	246,500	252,600		2.47%
Health Sciences 0580	478,179	493,000	517,600		4.99%
Computer Programming/Programmer 0595	175,727	176,000	182,100		3.47%
	5,331,763	5,563,700	5,702,100		2.49%
057 SOUTHEAST CAMPUS - Facilities	339,367	435,300	437,800		0.57%
057 SE CAMPUS TOTAL	5,671,130	5,999,000	6,139,900		2.35%
NE CAMPUS OPERATIONS					
058 NORTHEAST CAMPUS - Office Of The Principal 241	708,913	742,100	757,700		2.10%
NORTHEAST CAMPUS - Ext. Day & Summer School 127	411,001	297,500	305,600		2.72%
NORTHEAST CAMPUS - Counseling 212	258,292	257,200	263,100		2.29%
NORTHEAST CAMPUS - Social Work 216	158,426	182,000	296,400	F	62.86%
NORTHEAST CAMPUS - Custodial 261	490,577	543,100	576,700		6.19%
NORTHEAST CAMPUS - Security 266	250,470	339,200	325,700		-3.98%
NORTHEAST CAMPUS - Transportation 271	48,997	33,000	33,000		0.00%
NORTHEAST CAMPUS - Technical Support 284	111,490	110,600	117,200		5.97%
NORTHEAST CAMPUS - Academic Support 0524	283,330	292,600	307,500		5.09%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
Marketing, Sales & Services 0510	155,493	158,900	161,600		1.70%
Culinary Services 0523	443,991	443,300	470,600		6.16%
Cosmetology 0531	722,075	850,800	808,400		-4.98%
Construction Trades 0540	364,570	393,500	440,600		11.97%
Collision Repair 0549	149,310	193,200	201,000		4.04%
Automobile Technician 0550	162,442	216,200	229,900		6.34%
Machine Tool Technology 0564	152,353	149,500	153,400		2.61%
Welding, Brazing, & Soldering 0566	198,955	200,000	209,600		4.80%
Mechatronics 0575	184,955	187,100	195,600		4.54%
Health Sciences 0580	354,203	370,900	390,400		5.26%
Computer Programming/Programmer 0595	226,416	230,400	240,000		4.17%
	5,836,259	6,191,100	6,484,000		4.73%
058 NORTHEAST CAMPUS - Facilities	354,679	407,100	409,600		0.61%
058 NE CAMPUS TOTAL	6,190,938	6,598,200	6,893,600		4.48%
SW CAMPUS OPERATIONS					
059 SOUTHWEST CAMPUS - Office Of The Principal 241	643,994	697,900	706,400		1.22%
SOUTHWEST CAMPUS - Extt Day & Summer School 127	189,282	214,200	225,800		5.42%
SOUTHWEST CAMPUS - Counseling 212	238,825	236,800	242,800		2.53%
SOUTHWEST CAMPUS - Social Work 216	160,409	150,600	154,400		2.52%
SOUTHWEST CAMPUS - Custodial 261	528,841	540,300	531,100		-1.70%
SOUTHWEST CAMPUS - Security 266	148,340	172,600	176,600		2.32%
SOUTHWEST CAMPUS - Transportation 271	14,618	10,500	11,000		4.76%
SOUTHWEST CAMPUS - Technical Support 284	121,997	123,300	131,300		6.49%
SOUTHWEST CAMPUS - Academic Support 0524	317,867	314,200	324,400		3.25%
Agricultural Operations 0501	268,843	257,000	267,900		4.24%
Marketing Sales & Services 0510	173,361	173,400	181,000		4.38%
Culinary Services 0523	392,048	396,500	431,700		8.88%
Cyber Security 0548	175,431	179,100	179,200		0.06%
Collision Repair 0549	251,816	254,800	268,100		5.22%
Automobile Technician 0550	262,603	261,200	269,500		3.18%
Medium & Heavy Truck Technology 0551	155,048	215,100	216,000		0.42%
Graphics Communicatons 0562	228,687	232,000	215,000		-7.33%
Welding, Brazing, & Soldering 0566	204,380	189,700	190,500		0.42%
Mechatronics 0575	259,488	261,800	277,000		5.81%
Health Sciences 0580	545,482	574,000	673,100	G	17.26%
Computer Programming/Programmer 0595	160,502	158,000	163,100		3.23%
	5,441,862	5,613,000	5,835,900		3.97%
059 SOUTHWEST CAMPUS - Facilities	311,657	405,400	407,600		0.54%
059 SW CAMPUS TOTAL	5,753,519	6,018,400	6,243,500		3.74%
TOTAL CAMPUS OPERATIONS	23,046,705	24,192,500	25,087,300		3.70%
DISTRICT AND CAMPUS SUPPORT OPERATIONS					
018 Workshop Budget	-	16,800	16,800		0.00%
051 Early College	432,848	510,100	507,700		-0.47%
055 District & Campus Support - Instructional Services 127	16,791	136,600	131,800		-3.51%
055 District & Campus Support - Counseling 212	1,042	6,000	6,000		0.00%
055 District & Campus Support - Improvement of Instr. 221	2,044,237	2,584,100	2,510,900		-2.83%
055 District & Campus Support - Supv. & Dir. 226	347,034	453,500	446,100		-1.63%
055 District & Campus Support - Academic Support 227	-	120,000	120,000		0.00%
055 District & Campus Support - Transportation 271	-	7,000	7,000		0.00%
055 District & Campus Support - Personnel Services 283	6,324	40,000	40,000		0.00%
055 District & Campus Support - Tech Support 284	210,140	248,300	248,300		0.00%
062 STEMi Operational Budget	484,714	504,400	504,400		0.00%
TOTAL DISTRICT AND CAMPUS SUPPORT OPERATIONS	3,543,130	4,626,800	4,539,000		-1.90%
LEA TRANSFERS & PROGRAM SUBSIDIES					
061 LEA Transportation Support	1,800,003	1,800,000	1,800,000		0.00%
063 LEA Career Readiness Allocation	3,366,541	3,683,700	3,650,100		-0.91%
063 LEA Career Readiness - OCCRA 0574	29,060	95,600	112,600		17.78%
064 LEA Career Readiness - Camps	68,020	100,000	100,000		0.00%
065 LEA Career Readiness - STEM	106,400	131,300	131,300		0.00%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	NOTES	FY to FY % CHANGE
066 LEA Career Readiness - NAIS	-	440,700	476,300		8.08%
TOTAL LEA TRANSFERS & PROGRAM SUBSIDIES	5,370,024	6,251,300	6,270,300		0.30%
PLANT & FIXED CHARGES					
011 Property Tax Adjustments and Fees	89,001	151,400	156,200		3.17%
091 Facility Operations	231,777	264,100	281,500		6.59%
092 Telephone	41,116	57,100	57,100		0.00%
094 Capital Outlay	57,308	271,200	50,000	H	-81.56%
095 Operating Transfers Out	10,923,100	13,338,200	10,123,100	I	-24.10%
General Allocation	8,049,977	9,413,400	9,486,400		0.78%
TOTAL PLANT & FIXED CHARGES	19,392,279	23,495,400	20,154,300		-14.22%
CAREER FOCUSED EDUCATION FUND TOTAL EXPENDITURES	51,352,138	58,566,000	56,050,900		-4.29%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND BUDGET
FISCAL YEAR 2025-2026**

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

- A The 3.7% 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 on Investments is a conservative projection due to forecasted economic uncertainties.
- C Proceeds from sale of capital assets is one-time revenue in 2024-25.
- D 2025-26 funding for certain State Aid categoricals is eliminated or uncertain and therefore not included in the proposed budget.
- E The MPSERS Unfunded Actuarial Accrued Liability (UAAL) rate is projected to increase from 10.58% in 2024-25 to 15.02% in 2025-26.
- F New Student Support Specialist position added in 2025-26.
- G Changes are the result of position vacancies in 2024-25 which are fully funded in 2025-26.
- H 2024-25 budgets included additional capital outlay for staff devices due to the sunseting of Windows 10.
- I 2024-25 Operating Transfers included additional transfers for capital projects and debt service.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/20/2025

	Function	Location Description	FY2025 Amendment	FY2026
Type: 4 Revenue				
	Fund: 600	Vocational Ed Fund		
	Function: 000	Not Applicable		
	Function: 000	Not Applicable	Total:	55,268,600.00
	Fund: 600	Vocational Ed Fund	Total:	55,268,600.00
	Type: 4	Revenue	Total:	55,268,600.00
Type: 5 Expense				
	Fund: 600	Vocational Ed Fund		
	Function: 127	Career & Technical		
	Function: 127	Career & Technical	Total:	17,285,700.00
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	149,300.00
	Function: 212	Guidance Services		
	Function: 212	Guidance Services	Total:	1,483,600.00
	Function: 216	Social Work Services		
	Function: 216	Social Work Services	Total:	674,800.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	3,461,800.00
	Function: 225	Technology Assisted Instructn		
	Function: 225	Technology Assisted Instructn	Total:	104,000.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	482,400.00
	Function: 227	Academic Student Assessment		
	Function: 227	Academic Student Assessment	Total:	120,000.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	263,700.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	957,500.00
	Function: 241	Principal Office		
	Function: 241	Principal Office	Total:	2,858,900.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	1,436,400.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	174,400.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	156,000.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	4,335,500.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	1,007,800.00
	Function: 271	Pupil Transportation Services		
	Function: 271	Pupil Transportation Services	Total:	150,300.00
	Function: 281	Plan, Research, Dev and Eval		
	Function: 281	Plan, Research, Dev and Eval	Total:	261,500.00
	Function: 282	Communication Services		
	Function: 282	Communication Services	Total:	284,900.00
	Function: 283	Staff/Personnel Svcs		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/20/2025

Function		Location Description		FY2025	FY2026
			Total:	Amendment	
Function: 283	Staff/Personnel Svcs		Total:	1,171,100.00	1,305,300.00
Function: 284	Support Svcs Tech				
Function: 284	Support Svcs Tech		Total:	4,584,200.00	4,391,900.00
Function: 285	Pupil Accounting				
Function: 285	Pupil Accounting		Total:	204,500.00	183,400.00
Function: 289	Other Central Services				
Function: 289	Other Central Services		Total:	48,000.00	51,700.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	237,000.00	218,400.00
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:	246,500.00	247,100.00
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:	915,100.00	0.00
Function: 645	Fund Mod-CP CFE Reno				
Function: 645	Fund Mod-CP CFE Reno		Total:	9,000,000.00	6,700,000.00
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:	58,566,000.00	56,050,900.00
Type: 5	Expense		Total:	58,566,000.00	56,050,900.00

End of Report

Oakland Schools

Annual Budgeting Amendment Report

As of 3/20/2025

	Location	Location Description		FY2025 Amendment	FY2026
Type: 4 Revenue					
Fund: 600	Vocational Ed Fund				
	Location: 000	None	Total:	54,835,300.00	55,373,300.00
	Location: 013	Event Management Operations	Total:	10,000.00	10,000.00
	Location: 050	Career Focused Educ Admin	Total:	6,500.00	6,500.00
	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:	11,000.00	11,000.00
	Location: 057	OSTC-SE	Total:	3,000.00	3,000.00
	Location: 058	OSTC-NE	Total:	13,000.00	13,000.00
	Location: 059	OSTC-SW	Total:	41,800.00	41,800.00
	Fund: 600	Vocational Ed Fund	Total:	55,268,600.00	55,806,600.00
	Type: 4	Revenue	Total:	55,268,600.00	55,806,600.00

Type: 5 Expense

Fund: 600	Vocational Ed Fund				
	Location: 001	Office Of The Superintendent	Total:	204,500.00	224,600.00
	Location: 002	Deputy Supt-Education Services	Total:	170,500.00	159,000.00
	Location: 003	Asst Supt-Finance & Operations	Total:	96,400.00	97,400.00
	Location: 006	LEA & Administration Support	Total:	33,100.00	32,800.00
	Location: 007	Specialized Student Support	Total:	0.00	0.00
	Location: 011	Financial Services	Total:	1,195,900.00	1,185,900.00
	Location: 013	Event Management Operations	Total:	220,200.00	201,600.00
	Location: 014	Government & Community Svcs	Total:	180,000.00	185,800.00
	Location: 018	Event Management-Workshops	Total:	16,800.00	16,800.00
	Location: 021	Oakland Opportunity Academy	Total:	0.00	0.00
	Location: 028	Tech Services-Licensing	Total:	426,300.00	421,200.00
	Location: 029	Tech Services Administration	Total:	117,300.00	88,300.00
	Location: 030	Technical Support Services	Total:	353,500.00	346,200.00
	Location: 032	Application Services	Total:	1,123,700.00	1,142,300.00
	Location: 033	Enterprise Tech Services	Total:	1,591,100.00	1,612,800.00
	Location: 038	Legal Affairs	Total:	498,900.00	518,900.00
	Location: 039	Records Management	Total:	3,600.00	7,300.00
	Location: 040	Auxiliary Services Admin	Total:	99,200.00	100,300.00
	Location: 041	Facilities Management	Total:	153,300.00	146,500.00
	Location: 042	Ofc of Procurement & Contracts	Total:	429,700.00	441,100.00
	Location: 044	Corporate & District Services	Total:	353,800.00	314,500.00
	Location: 045	Pupil Transportation	Total:	6,400.00	6,600.00
	Location: 047	Shipping & Receiving	Total:	76,700.00	67,000.00
	Location: 049	Communications Services	Total:	290,200.00	286,200.00
	Location: 051	OTC Early College	Total:	510,100.00	507,700.00
	Location: 055	District & Campus Support	Total:	3,595,500.00	3,510,100.00
	Location: 056	OSTC-NW	Total:	5,576,900.00	5,810,300.00
	Location: 057	OSTC-SE	Total:	5,999,000.00	6,139,900.00
	Location: 058	OSTC-NE	Total:	6,598,200.00	6,893,600.00
	Location: 059	OSTC-SW	Total:	6,018,400.00	6,243,500.00
	Location: 061	LEA Transportation Support	Total:	1,800,000.00	1,800,000.00
	Location: 062	STEMi	Total:	504,400.00	504,400.00
	Location: 063	Career Readiness	Total:	3,779,300.00	3,762,700.00
	Location: 064	Career Readiness Camps	Total:	100,000.00	100,000.00

Oakland Schools
Annual Budgeting Amendment Report
As of 3/20/2025

Location	Location Description		FY2025 Amendment	FY2026
Location: 065	CFE STEM Operations	Total:	131,300.00	131,300.00
Location: 066	Nano Tech CFE	Total:	440,700.00	476,300.00
Location: 081	School Culture and Climate	Total:	287,200.00	235,200.00
Location: 083	Human Resources	Total:	1,131,100.00	1,265,300.00
Location: 085	Instruction & Pedagogy	Total:	132,900.00	164,400.00
Location: 086	Research/Evaluation & Assess	Total:	257,500.00	255,100.00
Location: 087	Curriculum & Assessment	Total:	108,100.00	111,100.00
Location: 089	Leadership & School Improvemnt	Total:	23,700.00	25,200.00
Location: 091	Plant & Fixed-Plant Operations	Total:	264,100.00	281,500.00
Location: 092	Plant & Fixed-Telephone	Total:	57,100.00	57,100.00
Location: 094	Plant & Fixed-Capital Outlay	Total:	271,200.00	50,000.00
Location: 095	Transfers Out	Total:	13,338,200.00	10,123,100.00
Fund: 600	Vocational Ed Fund	Total:	58,566,000.00	56,050,900.00
Type: 5	Expense	Total:	58,566,000.00	56,050,900.00

End of Report

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET	FY to FY % CHANGE
FUND 605				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits Unassigned	- (26,583)	4,400 (17,500)	4,400 (17,500)	0.00% 0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(26,583)	(13,100)	(13,100)	0.00%
OPERATING REVENUE				
Local & Other	152,768	133,600	110,000	-17.66%
State Sources	49,056	80,000	35,000	-56.25%
Federal Sources	2,072,187	1,900,000	1,850,000	-2.63%
TOTAL REVENUE	2,274,011	2,113,600	1,995,000	-5.61%
TOTAL REVENUE AND BEG BALANCE	2,247,428	2,100,500	1,981,900	-5.65%
EXPENDITURES				
Basic Program - 110	4,776	4,800	-	-100.00%
Added Needs - 120	215,307	232,400	185,000	-20.40%
Support Services Pupil - 210	1,459,985	1,330,000	1,321,000	-0.68%
Support Services Instructional Staff - 220	403,701	325,000	317,200	-2.40%
Operations & Maintenance - 260	-	14,200	-	-100.00%
Pupil Transportation Services - 270	21,013	20,200	17,500	-13.37%
Support Services Central - 280	134,543	170,000	154,300	-9.24%
Payments to Other Public Schools - 410	21,157	17,000	-	-100.00%
TOTAL EXPENDITURES	2,260,482	2,113,600	1,995,000	-5.61%
FUND EQUITY, END OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits Unassigned	4,388 (17,442)	4,400 (17,500)	4,400 (17,500)	0.00% 0.00%
TOTAL FUND EQUITY, END OF YEAR	(13,054)	(13,100)	(13,100)	0.00%
TOTAL EXPEND AND ENDING BALANCE	2,247,428	2,100,500	1,981,900	-5.65%

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

	Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
REVENUES:								
Local Revenues:								
Property tax revenues	42,620,675	46,329,100	48,043,300	49,484,600	50,771,200	52,091,300	53,445,700	54,835,300
Investment revenue	1,381,099	1,178,700	1,007,200	850,000	780,000	700,000	680,000	680,000
Miscellaneous and other revenues	1,258,005	469,300	443,300	443,300	443,300	443,300	443,300	443,300
State Revenues	6,794,533	6,740,200	5,761,500	5,948,800	6,038,900	6,131,700	6,227,400	6,326,100
State payment in lieu of taxes	478,285	508,300	508,300	508,300	508,300	508,300	508,300	508,300
Other Financing Sources	127,668	43,000	43,000	43,000	43,000	43,000	43,000	43,000
TOTAL REVENUES:	52,660,265	55,268,600	55,806,600	57,278,000	58,584,700	59,917,600	61,347,700	62,836,000

EXPENDITURES:

Oakland Schools - Direct Programing:

Salaries/wages - Non union	7,081,166	8,211,000	8,477,500	8,757,300	9,046,300	9,344,800	9,653,200	9,971,800
Salaries/wages - Union	9,446,729	10,021,000	10,443,700	10,745,500	11,056,000	11,375,500	11,704,300	12,042,600
Total Salaries/wages	16,527,895	18,232,000	18,921,200	19,502,800	20,102,300	20,720,300	21,357,500	22,014,400
Employee Benefits:								
FICA insurance	1,186,096	1,354,900	1,399,700	1,492,000	1,537,800	1,585,100	1,633,800	1,684,100
MPERS retirement program costs	4,975,638	5,572,800	5,305,200	5,625,700	5,856,600	6,097,000	6,347,400	6,608,000
MPERS Sec 147c & 147g	3,170,024	2,483,400	2,742,000	2,929,300	3,019,400	3,112,200	3,207,900	3,306,600
Healthcare insurance	2,348,440	2,794,200	2,903,900	3,020,100	3,140,900	3,266,500	3,397,200	3,533,100
Other employee insurances	737,965	859,900	834,100	875,800	919,600	965,600	1,013,900	1,064,600
Purchased Services	3,121,020	4,509,900	4,496,700	4,646,600	4,739,500	4,834,300	4,931,000	5,029,600
Supplies and Materials	1,108,720	1,551,600	1,624,700	1,673,400	1,723,600	1,775,300	1,828,600	1,883,500
Utilities Costs	707,469	899,200	899,900	935,900	973,300	1,012,200	1,052,700	1,094,800
Capital Outlay-instructional equipment	-	76,000	58,600	55,000	55,000	55,000	55,000	55,000
Capital Outlay-IT Refresh	57,308	273,200	52,000	75,000	75,000	75,000	75,000	75,000
Capital Outlay-facility, non-instruct capital	111,687	-	3,000	20,000	20,000	20,000	20,000	20,000
Dues/Fees/Leases	156,599	170,700	174,200	177,684	181,238	184,862	188,560	192,331
Property tax abatement & delinquency WO	53,600	115,300	120,100	123,700	126,900	130,200	133,600	137,100
Operating Transfers Out - CPF 404	7,500,000	9,000,000	6,700,000	6,900,000	5,900,000	7,000,000	4,200,000	5,000,000
Operating Transfers Out - CPF 406	104,000	104,000	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	3,300,000	2,563,000	3,300,000	3,062,200
Operating Transfers Out - SRF	19,100	19,100	19,100	19,100	19,100	19,100	19,100	19,100
Operating Transfers Out - LEAs	122,382	140,000	166,300	134,000	134,000	134,000	134,000	134,000
Total Expenditure - Direct Programing	45,307,943	52,371,300	49,824,700	51,610,084	51,928,238	53,653,662	52,999,260	55,017,431

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

	Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
Oakland Schools - Regional Programs:								
Tuition - Early College/Dual Enrollment	417,965	452,500	452,500	452,500	452,500	452,500	452,500	452,500
Regional certifications/competitions	176,973	118,500	150,000	150,000	150,000	150,000	150,000	150,000
K-12 Career Readiness - LEA support	3,164,544	3,319,300	3,319,300	3,319,300	3,319,300	3,319,300	3,319,300	3,319,300
PS - STEM mobile classroom	484,714	504,400	504,400	498,300	498,300	498,300	498,300	498,300
Regional Programs - LEA support	4,244,196	4,394,700	4,426,200	4,420,100	4,420,100	4,420,100	4,420,100	4,420,100
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	1,800,000
Total Expenditures - Regional Programs	6,044,196	6,194,700	6,226,200	6,220,100	6,220,100	6,220,100	6,220,100	6,220,100

GRAND TOTAL EXPENDITURES 51,352,139 58,566,000 56,050,900 57,830,184 58,148,338 59,873,762 59,219,360 61,237,531

GRAND TOTAL EXCESS/(DEFICIT) 1,308,126 (3,297,400) (244,300) (552,184) 436,362 43,838 2,128,340 1,598,469

FUND BALANCES:

Beginning of Year - Non-spendable	27,578	29,100	29,100	29,100	29,100	29,100	29,100	29,100
Beginning of Year - Restricted	6,853,143	8,159,700	4,862,300	4,618,000	4,065,816	4,502,178	4,546,016	6,674,356
Beginning of Year - Total	6,880,721	8,188,800	4,891,400	4,647,100	4,094,916	4,531,278	4,575,116	6,703,456
End of Year - Non-spendable	29,088	29,100	29,100	29,100	29,100	29,100	29,100	29,100
End of Year - Restricted	8,159,759	4,862,300	4,618,000	4,065,816	4,502,178	4,546,016	6,674,356	8,272,825
End of Year - Total	8,188,847	4,891,400	4,647,100	4,094,916	4,531,278	4,575,116	6,703,456	8,301,925

End of Year Restricted FB as % of Exp. 15.9% 8.3% 8.2% 7.0% 7.7% 7.6% 11.3% 13.5%



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

Fiscal Year 2025-26

**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 2025-26 year-end committed fund balance of \$5,146,700. Anticipated ending fund balances for FY 2024-25 and 2025-26 are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Non-Spendable - Prepays	\$ 9,500	\$ 9,500
Committed fund balance	5,167,400	5,146,700
Total Budgeted Ending Fund Balance	\$ 5,176,900	\$ 5,156,200

FY 2025-26 revenue is projected to be \$20.5 million:

- Tuition revenue - \$4.7 million
- Graduation Alliance - \$1.8 million
- Foreign Exchange - \$.2 million
- Shared Services - \$11.4 million
- State Aid Revenue (Sec 147) - \$1.7 million
- Indirect and other revenue - \$.7 million

FY 2025-26 operational expenses are projected to be \$20.5 million:

- Tuition program expenditures - \$4.3 million
- Graduation Alliance - \$1.7 million
- Foreign Exchange - \$.1 million
- Shared Services, including administration - \$14.4 million

Staffing levels in this fund are unchanged. 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 2025-26.

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. Between 2023-24 and 2024-25, a \$1.9 million ONE infrastructure update was done resulting in higher expenditures in those years. The project is expected to be complete by June 30, 2025. This fund is projected to have a FY 2025-26 year-end

committed fund balance of \$14,377,000. Anticipated ending fund balances for FY 2024-25 and 2025-26 are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Committed fund balance	\$ 14,026,600	\$ 14,377,000

FY 2025-26 revenue is projected to be \$1.6 million:

- Operating Transfer In, including Oakland Schools Fees - \$.5 million
- ONE Fees - \$.5 million
- E-Rate Revenue & Interest - \$.6 million

FY 2025-26 expenditures are projected to be \$1.2 million:

- Literacy Essentials Oakland - \$.3 million
- EPIC Math Numeracy Initiative - \$.3 million
- ONE 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 2025-26 revenue is projected to be \$16.3 million:

- Medicaid Fees (State and Federal) - \$15.6 million
- Interest income & other local revenue - \$.6 million
- State Revenue (MPERS Sec 147) & Other - \$.1 million

FY 2025-26 expenditures are projected to be \$16.3 million:

- Wages & Benefits - \$.6 million
- Facility & Program Operations - \$.1 million
- Transfers to LEAs - \$15.6 million

HR/Finance Consortium Fund 277

The HR/Finance Consortium is a result of a collaborative effort between twenty-two (20) Oakland County school districts to select a county-wide Enterprise Resource Planning system for HR and financial applications. 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 2024-25 and 2025-26 are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Committed fund balance	\$ 770,500	\$ 840,000

FY 2025-26 revenue is projected to be \$1.4 million:

- District Consortium Fees - \$1.2 million
- State Revenue (MPSERS Sec 147) & Other - \$.2 million

FY 2025-26 operational expenses are projected to be \$1.4 million:

- Salaries and benefits - \$.9 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 \$257,400 in both FY 2024-25 and 2025-26.

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 with annual debt service expenditures of approximately \$3.3 million.

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 were 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 2024-25 and 2025-26 for the three debt service funds are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
DSF 311 - 2016 Refunding Bonds Restricted Fund Balance	\$ 8,793,100	\$ 9,898,900
DSF 313 - QSCB Restricted Fund Balance	\$ 1,215,200	\$ 477,400
DSF 314 - QSCB Construction Reserve Fund Restricted Fund Balance	\$ 12,258,600	\$ 12,888,800

FY 2025-26 revenue consists primarily of operating transfers to fund debt service, interest earnings and a Federal interest subsidy in the QSCB Construction Reserve Fund.

FY 2025-26 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. Significant renovations have been occurring over the last year and will be completed in 2025-26 (see Enterprise-wide Executive Summary for additional information). Anticipated ending fund balances for FY 2024-25 and 2025-26 are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Non-Spendable - Prepays	\$ 39,000	\$ 39,000
Committed fund balance	18,608,400	7,941,500
Total Budgeted Ending Fund Balance	\$ 18,647,400	\$ 7,980,500

FY 2025-26 revenue is projected to be \$7.3 million which consists of interest earned and an operating transfer in from the Career Focused Education Fund of \$6.7 million.

FY 2025-26 expenditures are projected to be \$12.7 million, consisting of various facility renovations detailed in the 5-year capital plan of the organization. Significant projects in 2025-26 include campus corridor refresh and parking lot replacements at all technical campuses. These projects may span multiple fiscal years from 2024-25 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 2024-25 and 2025-26 fund balances are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Committed fund balance	\$ 68,300	\$ 68,300
Non-Spendable Prepays & Inventory	13,089,400	10,492,400
Total Budgeted Ending Fund Balance	\$ 13,157,700	\$ 10,560,700

FY 2025-26 revenue is projected to be \$.8 million and consists of interest earned and operating transfers from the GEF, SEF and CFEF for future projects.

FY 2025-26 expenditures are projected to be \$3.4 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 2024-25 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 2024-25 and 2025-26 are detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Net investment in capital assets	\$ 56,900	\$ 56,900
Unrestricted net position	(954,400)	(950,700)
Total net position	\$ (897,500)	\$ (893,800)

FY 2025-26 revenue is projected to be \$1.1 million:

- Operating Revenue - \$1.0 million
- State Revenue (MPSERS Sec 147) & other - \$.1 million

In 2024-25, administration decided to scale down the size of print shop operations and discontinue business with local county, city and township governments and focus services on our constituent school districts.

FY 2025-26 expenditures are projected to be \$1.1 million:

- Wages & Benefits - \$.5 million
- Purchased Services - \$.3 million
- Supplies, Materials & Other - \$.2 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 a FY 2025-26 year-end net position of \$3.1 million. Anticipated net position for FY 2024-25 and 2025-26 is detailed in the schedule below:

	FY 2024-25 Amend 2 Budget	FY 2025-26 Budget
Claim Fluctuation Reserve - Professional Liability	1,200,000	1,240,000
Claim Fluctuation Reserve - Cyber Liability	1,278,400	1,278,400
Contingency Reserve - P/C Settlements	50,000	50,000
Retained Earnings	450,000	532,100
Total Net Position	\$ 2,978,400	\$ 3,100,500

The district has fully funded (100%) its compensated absence liabilities through June 30, 2024, and will continue to fund the liabilities annually. The accruals currently reflected on the fund's balance sheet for compensated absences total \$3.5 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 through the final amendment process in 2024-25 and the first amendment of 2025-26.

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
SHARED SERVICES & TUITION PROGRAMS FUND 270
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	10,663	9,500	9,500
Committed	4,557,138	4,313,500	5,167,400
TOTAL FUND EQUITY, BEGINNING OF YEAR	4,567,801	4,323,000	5,176,900
REVENUE			
LOCAL SOURCES			
Earnings on Investment	157,633	138,000	117,900
Virtual Learning Academy K-8 Tuition	1,401,050	1,364,100	1,561,000
Virtual Learning Academy 9-12 Tuition	1,028,360	1,294,200	1,685,000
Virtual Learning Academy Tuition Refund	(919,535)	-	-
Accelerated College Experience Tuition	793,800	1,073,100	1,421,000
Accelerated College Experience Tuition Refund	(85,000)	-	-
Graduation Alliance	2,100,017	1,800,000	1,800,000
Foreign Exchange Program	138,000	144,000	180,000
Shared Services	11,230,409	11,365,500	11,424,900
E-Rate Revenue	89,554	80,000	80,000
Miscellaneous Revenue	1,230	2,000	2,000
TOTAL LOCAL SOURCES	15,935,518	17,260,900	18,271,800
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	339,073	368,600	368,600
Section 147a(3) MPSERS Cost Offset ISDs & Districts	88,699	85,100	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	-	450,700	-
Section 147c(1) MPSERS UAAL Rate Stabilization	1,514,000	829,100	1,315,400
Section 147c(2) MPSERS One Time Deposit	-	188,400	-
Section 147e MPSERS Employer DC Match	36,118	40,500	40,500
Section 147f MPSERS UAAL Rate Reimb	39,414	-	-
Section 147g MPSERS 3% Healthcare Reimbursement	-	79,300	-
TOTAL STATE SOURCES	2,017,304	2,041,700	1,724,500
OTHER FINANCING SOURCES			
Indirect Revenue	536,972	541,700	545,300
Subscription-Based IT Arrangements	982,027	-	-
TOTAL OTHER FINANCING SOURCES	1,518,999	541,700	545,300
TOTAL REVENUE	19,471,821	19,844,300	20,541,600
TOTAL REVENUE AND BEG BALANCE	24,039,622	24,167,300	25,718,500
EXPENDITURES			
Virtual Learning Academy K-8	1,504,033	1,793,600	1,679,300
Virtual Learning Academy 9-12	926,818	1,014,700	1,341,700
Oakland Accelerated College Experience	750,191	1,092,100	1,302,400
Graduation Alliance	1,974,582	1,669,700	1,671,400
Foreign Exchange Program	109,502	115,400	139,200
Shared Services	13,872,444	12,976,600	14,093,600
Shared Services Administration	579,094	328,300	334,700
TOTAL EXPENDITURES	19,716,664	18,990,400	20,562,300
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	9,460	9,500	9,500
Committed	4,313,498	5,167,400	5,146,700
TOTAL FUND EQUITY, END OF YEAR	4,322,958	5,176,900	5,156,200
TOTAL EXPEND AND ENDING BALANCE	24,039,622	24,167,300	25,718,500

OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
OAKLAND NETWORK FOR EDUCATION FUND 271
FISCAL YEAR 2025-26

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits Committed	15,728 13,995,940	- 14,086,700	- 14,026,600
TOTAL FUND EQUITY, BEGINNING OF YEAR	14,011,668	14,086,700	14,026,600
REVENUE			
Operating Transfer In - GEF	413,400	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	50,000	-	-
ONE Capital Outlay Fees	529,361	526,100	526,200
E-Rate Revenue	622,930	696,700	120,000
Earnings on Investment	692,803	604,500	516,500
Subscription-Based IT Arrangements	359,556	-	-
TOTAL REVENUE	2,681,250	2,253,900	1,589,300
TOTAL REVENUE AND BEG BALANCE	16,692,918	16,340,600	15,615,900
EXPENDITURES			
Expenditures	2,606,184	2,314,000	1,238,900
TOTAL EXPENDITURES	2,606,184	2,314,000	1,238,900
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits Committed	- 14,086,734	- 14,026,600	- 14,377,000
TOTAL FUND EQUITY, END OF YEAR	14,086,734	14,026,600	14,377,000
TOTAL EXPEND AND ENDING BALANCE	16,692,918	16,340,600	15,615,900

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
OAKLAND NETWORK FOR EDUCATION FUND 271
FISCAL YEAR 2025-26**

PROGRAM DESCRIPTION			FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
221	XXXX	Literacy Essentials Oakland - CPDI	561,968	298,300	300,000
221	XXXX	Numeracy Initiative - CPDI	-	300,000	300,000
231	3170	Legal Fees	-	5,000	5,000
284	3190	Other Professional & Technical Services	282,493	205,000	150,000
284	3450	Copyright Fees/Software Licenses	-	133,200	193,900
284	4120	Equipment Repair & Maintenance	247,569	220,000	270,000
284	5990	Misc Supplies & Materials	1,261	10,000	10,000
284	6410	New Equip/Furniture - Depreciable	26,119	35,000	10,000
284	6940	Subscription-Based IT Arrangements (SBITA)	359,556	-	-
456	6220	ONE Infastructure	994,100	946,700	-
511	XXXX	Principal & Interest - SBITA	133,118	-	-
634	8270	ONE Fund Transfer to QSCB Fund 313	-	160,800	-
OAKLAND NETWORK FOR EDUCATION FUND TOTAL			2,606,184	2,314,000	1,238,900

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
MEDICAID FUND 273
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	1,855	1,200	1,200
TOTAL FUND EQUITY, BEGINNING OF YEAR	1,855	1,200	1,200
REVENUE			
LOCAL SOURCES			
Medicaid Cost Recovery Fees	129,562	190,300	288,000
Medicaid Service Fees	13,858,836	13,303,400	13,303,400
Medicaid Service Fees - Caring 4 Students	725,959	906,200	859,600
Interest Earned	508,759	461,800	394,600
TOTAL LOCAL SOURCES	15,223,116	14,861,700	14,845,600
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	14,402	15,700	15,700
Section 147a(3) MPSERS Cost Offset ISDs & Districts	3,768	3,600	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	-	19,100	-
Section 147c(1) MPSERS UAAL Rate Stabilization	64,308	35,200	52,700
Section 147c(2) MPSERS One Time Deposit	-	8,000	-
Section 147e Employer DC Match	1,534	1,700	1,700
Section 147f MPSERS UAAL Rate Reimb	1,674	-	-
Section 147g MPSERS 3% Healthcare Reimbursement	-	6,900	-
TOTAL STATE SOURCES	85,686	90,200	70,100
FEDERAL SOURCES			
Medicaid Outreach Fees	1,037,395	1,412,800	1,412,800
TOTAL REVENUE	16,346,197	16,364,700	16,328,500
TOTAL REVENUE AND BEG BALANCE	16,348,052	16,365,900	16,329,700
EXPENDITURES			
Expenditures	16,346,833	16,364,700	16,328,500
TOTAL EXPENDITURES	16,346,833	16,364,700	16,328,500
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	1,219	1,200	1,200
TOTAL FUND EQUITY, END OF YEAR	1,219	1,200	1,200
TOTAL EXPENDITURES AND ENDING BALANCE	16,348,052	16,365,900	16,329,700

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
MEDICAID FUND 273
FISCAL YEAR 2025-26**

			FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
SALARIES					
289	1390	Other Prof Business Salary	277,666	279,200	295,500
289	1620	Secretarial/Clerical/Bookkeeper	52,242	53,800	55,100
289	1760	Compensated Absences	7,524	3,000	3,000
SALARIES TOTAL			337,432	336,000	353,600
EMPLOYEE BENEFITS					
289	2110	Group Life Insurance	258	300	300
289	2121	Long Term Disability	679	700	700
289	2122	Short Term Disability	819	900	1,200
289	2130	Group Health	60,203	61,900	67,700
289	2140	Dental Health Care	3,598	4,400	4,400
289	2150	Vision Care	403	400	400
289	2490	Other Prof Srvs for Employees	1,800	1,200	1,200
289	2820	Contr To Retirement Funds	92,949	99,000	94,200
289	2821	Defined Contr Employer	5,852	6,000	6,100
289	2822	Personal Health Care Fund	1,672	1,700	1,800
289	2823	Contr To Retirement Funds - UAAL	64,308	35,200	52,700
289	2824	Contr To Retirement 147c - UAAL	-	8,000	-
289	2825	MPSERS 147g 3% Health Reimbursement	-	6,900	-
289	2830	Employer Social Security	24,927	26,100	26,800
289	2840	Workers Compensation	366	500	400
EMPLOYEE BENEFITS TOTAL			257,834	253,200	257,900
FACILITY OPERATIONS					
261	3190	Other Professional & Tech Serv	398	300	600
261	3410	Telephone	(757)	-	-
261	3830	Water & Sewage	154	100	200
261	3840	Waste & Trash Disposal	95	100	100
261	3910	Property & Liability	1,224	1,300	1,400
261	4110	Land/Bldg Repair & Maintenance	1,785	3,000	3,000
261	4111	Land/Build Rep & Maint	-	500	-
261	5510	Natural Gas	289	1,000	1,000
261	5520	Electricity	809	4,800	4,800
261	5990	Misc Supplies & Materials	68	200	200
261	6410	New Equipment/Furniture	51	1,100	1,100
511	7150	Lease Payment Principal & Interest	9,396	10,400	10,300
FACILITY OPERATIONS TOTAL			13,512	22,800	22,700
OPERATIONS					
232	3170	Legal Services	-	2,100	-
284	6410	New Equipment/Furniture	3,203	3,300	3,300
284	6421	New Equipment - Computers	-	9,800	-
289	3190	Other Professional & Tech Serv	86,202	87,400	87,400
289	3210	Mileage Reimbursement	124	300	300
289	3220	Employee Reimburse (Conference)	5,440	3,600	3,600
289	3450	Copyright Fees	-	300	300

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 MEDICAID FUND 273
 FISCAL YEAR 2025-26**

			FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
289	3490	Other Misc Communications	681	600	600
289	4121	Equipment Repair & Maint - Printing	714	1,500	1,500
289	5910	Office Supplies	-	500	500
289	5994	Misc Supplies & Materials - Printing	279	500	500
289	7410	Dues & Fees	150	200	200
289	9990	Indirect	19,200	20,200	20,300
411	8910	Transfers to LEAs - Medicaid Fees	13,858,708	13,303,400	13,303,400
411	8913	Transfers to LEAs - Outreach Fees	1,037,395	1,412,800	1,412,800
411	8914	Transfers to LEAs - Caring 4 Students	725,959	906,200	859,600
OPERATIONS TOTAL			15,738,055	15,752,700	15,694,300
MEDICAID FUND TOTAL			16,346,833	16,364,700	16,328,500

OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
HR/FINANCE CONSORTIUM FUND 277
FISCAL YEAR 2025-26

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	-	-	-
Committed	474,576	645,200	770,500
TOTAL FUND EQUITY, BEGINNING OF YEAR	474,576	645,200	770,500
REVENUE			
LOCAL SOURCES			
District Consortium Fees	1,166,136	1,185,300	1,177,200
Earnings on Investment	53,124	48,000	41,000
TOTAL LOCAL SOURCES	1,219,260	1,233,300	1,218,200
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	19,958	21,700	21,700
Section 147a(3) MPSERS Cost Offset ISDs & Districts	5,221	5,000	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	-	26,500	-
Section 147c(1) MPSERS UAAL Rate Stabilization	89,113	48,800	82,600
Section 147c(2) MPSERS One Time Deposit	-	11,100	-
Section 147e MPSERS Employer DC Match	2,126	2,400	2,400
Section 147f MPSERS UAAL Rate Reimb	2,319	-	-
Section 147g MPSERS 3% Healthcare Reimbursement	-	8,700	-
TOTAL STATE SOURCES	118,737	124,200	106,700
OTHER FINANCING SOURCES			
Operating Transfer In - GEF (OS Fees)	25,000	25,000	25,000
Operating Transfer In - SEF (OS Fees)	12,500	12,500	12,500
Operating Transfer In - CFEF (OS Fees)	12,500	12,500	12,500
TOTAL OTHER FINANCING SOURCES	50,000	50,000	50,000
TOTAL REVENUE	1,387,997	1,407,500	1,374,900
TOTAL REVENUE AND BEG BALANCE	1,862,573	2,052,700	2,145,400
EXPENDITURES			
Expenditures	1,217,326	1,282,200	1,305,400
TOTAL EXPENDITURES	1,217,326	1,282,200	1,305,400
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	-	-	-
Committed	645,247	770,500	840,000
TOTAL FUND EQUITY, END OF YEAR	645,247	770,500	840,000
TOTAL EXPEND AND ENDING BALANCE	1,862,573	2,052,700	2,145,400

OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
HR/FINANCE CONSORTIUM FUND 277
FISCAL YEAR 2025-26

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
<i>SALARIES</i>			
1510 Information Management	479,401	530,500	549,600
1760 Compensated Absences	8,072	6,000	6,000
SALARIES TOTAL	487,473	536,500	555,600
<i>EMPLOYEE BENEFITS</i>			
2110 Life Insurance	378	500	500
2121 Long Term Disability	993	1,000	1,100
2122 Short Term Disability	1,545	1,500	2,100
2137 Group Health	42,507	49,000	54,100
2142 Dental Health Care	5,074	6,600	6,800
2152 Vision Care	605	400	400
2490 Prof Svcs For Employees	1,800	1,200	1,200
2820 Contr To Retirement	123,379	140,800	131,200
2821 Defined Contribution Emplr Match	15,893	16,600	17,000
2822 Personal Healthcare Fund	3,710	4,100	4,200
2823 Contr To Retirement Funds - UAAL	89,113	48,800	82,600
2824 Contr To Retirement 147c2 - UAAL	-	11,100	-
2825 MPSERS 174g 3% Health Reimbursement	-	8,700	-
2830 Social Security	36,278	40,400	42,100
2840 Workers' Compensation	512	700	300
2920 Cash In Lieu Of Benefits	5,300	4,900	4,600
2930 Cellphone Stipend	540	400	500
2950 Vacation Sale	-	-	-
EMPLOYEE BENEFITS TOTAL	327,627	336,700	348,700
<i>PURCHASED SERVICES</i>			
3170 Legal Fees	9,630	-	-
3190 Other Professional & Technical Services	24,235	25,000	25,000
3191 Other Professional & Technical Services (PowerSchool)	-	20,000	20,000
3210 Mileage	192	1,500	1,500
3220 Conference Travel	7,608	4,300	4,300
3450 Copyright And Software Licenses	-	25,000	15,000
3610 Printing & Binding	4,238	4,500	4,500
3910 Property & General Liability	1,339	1,400	1,500
4140 Software Maintenance Agreements	138,787	145,200	145,200
PURCHASED SERVICES TOTAL	186,029	226,900	217,000
<i>SUPPLIES & MATERIALS</i>			
5990 Misc Supplies & Materials	7,047	4,500	6,500
7410 Dues & Fees	550	1,200	1,200
8110 Operating Transfer - ONE Fund	50,000	-	-
8110 Operating Transfer - GEF Hosting Fee	127,000	127,000	127,000
8290 Payments to Districts	200	2,500	2,500
8915 Contingency	-	11,400	11,400
9990 Indirect	31,400	35,500	35,500
SUPPLIES & MATERIALS TOTAL	216,197	182,100	184,100
HR/FINANCE CONSORTIUM FUND TOTAL	1,217,326	1,282,200	1,305,400

OAKLAND SCHOOLS SCHOOL ACTIVITIES FUND BUDGET
SCHOOL ACTIVITIES FUND 290
FISCAL YEAR 2025-26

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Committed	256,201	257,400	257,400
REVENUE			
Local Source Revenue - Other School Activity Income	191,880	180,000	180,000
TOTAL REVENUE AND BEGINNING BALANCE	448,081	437,400	437,400
EXPENDITURES			
Expenditures - Other Support Services	190,715	180,000	180,000
TOTAL EXPENDITURES	190,715	180,000	180,000
FUND EQUITY, END OF YEAR			
Committed	257,366	257,400	257,400
TOTAL EXPEND AND ENDING BALANCE	448,081	437,400	437,400

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
2016 REFUNDING BONDS DEBT SERVICE FUND 311
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Restricted	6,487,917	7,643,100	8,793,100
REVENUE			
Interest Earned	317,608	315,400	269,500
Operating Transfer In - CFE	3,300,000	3,300,000	3,300,000
TOTAL REVENUE	3,617,608	3,615,400	3,569,500
TOTAL REVENUE AND BEGINNING BALANCE	10,105,525	11,258,500	12,362,600
EXPENDITURES			
Principal - Serial Bonds	1,460,000	1,535,000	1,610,000
Interest On Serial Bonds	1,001,900	928,900	852,200
Professional Services Fees	500	1,500	1,500
TOTAL EXPENDITURES	2,462,400	2,465,400	2,463,700
FUND EQUITY, END OF YEAR			
Restricted	7,643,125	8,793,100	9,898,900
TOTAL EXPEND AND ENDING BALANCE	10,105,525	11,258,500	12,362,600

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
2010 QSCB DEFEASEMENT FUND 313
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Restricted	1,251,256	533,000	1,215,200
REVENUE			
Interest Earned	54,604	54,700	34,700
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	54,604	1,454,700	34,700
TOTAL REVENUE AND BEGINNING BALANCE	1,305,860	1,987,700	1,249,900
EXPENDITURES			
Professional Services Fees	2,831	2,500	2,500
Transfer to DSF 314	770,000	770,000	770,000
TOTAL EXPENDITURES	772,831	772,500	772,500
FUND EQUITY, END OF YEAR			
Restricted	533,029	1,215,200	477,400
TOTAL EXPEND AND ENDING BALANCE	1,305,860	1,987,700	1,249,900

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
2010 QSCB CONSTRUCTION RESERVE FUND 314
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Restricted	10,591,374	11,628,100	12,258,600
REVENUE			
Interest Earned / Unrealized Gain (Loss) on Investments	432,534	25,300	25,000
Federal Interest Subsidy	761,740	762,700	762,700
Operating Transfer In - Fund 313 QSCB Defeasement Fund	770,000	770,000	770,000
TOTAL REVENUE	1,964,274	1,558,000	1,557,700
TOTAL REVENUE AND BEGINNING BALANCE	12,555,648	13,186,100	13,816,300
EXPENDITURES			
Interest on Term Bond	925,000	925,000	925,000
Professional Services Fees	2,500	2,500	2,500
TOTAL EXPENDITURES	927,500	927,500	927,500
FUND EQUITY, END OF YEAR			
Restricted	11,628,148	12,258,600	12,888,800
TOTAL EXPEND AND ENDING BALANCE	12,555,648	13,186,100	13,816,300

OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404
FISCAL YEAR 2025-26

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	59,360	39,000	39,000
Committed	24,232,372	24,692,800	13,409,900
TOTAL FUND EQUITY, BEGINNING OF YEAR	24,291,732	24,731,800	13,448,900
REVENUE			
Interest Earned - Non Bond Proceeds	1,105,090	706,200	562,000
Operating Transfer In - CFEF	7,500,000	9,000,000	6,700,000
TOTAL REVENUE	8,605,090	9,706,200	7,262,000
TOTAL REVENUE AND BEG BALANCE	32,896,822	34,438,000	20,710,900
EXPENDITURES			
Expenditures	8,165,024	15,790,600	12,730,400
TOTAL EXPENDITURES	8,165,024	15,790,600	12,730,400
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	39,008	39,000	39,000
Committed	24,692,790	18,608,400	7,941,500
TOTAL FUND EQUITY, END OF YEAR	24,731,798	18,647,400	7,980,500
TOTAL EXPEND AND ENDING BALANCE	32,896,822	34,438,000	20,710,900

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
PHASE I CONSTRUCTION/RENOVATIONS			
261 4110 Land/Buildings Repairs/Maintenance	-	7,600	-
261 4220 Equipment Rental	1,495	2,000	-
456 3170 Legal Services	4,014	-	-
456 3190 Other Prof & Tech Serv	139,972	90,000	-
456 3191 Plan Review Fees	47,134	47,200	-
456 5990 Misc. Supplies	1,925	8,000	-
456 6220 Trade Contracts	3,701,504	5,136,600	-
456 6221 Bldg Alterations - Roofs	1,015,312	1,717,600	-
456 6224 AE Consulting Fees	494,848	178,200	-
456 6227 CM General Conditions	460,445	872,300	-
456 6229 CM Fees	141,504	216,000	-
456 6232 Construction Contingency	-	348,700	-
456 6233 Owner Contingency	-	452,800	-
456 6410 Facilities FF & E	78,143	286,300	-
456 6411 Technology FF & E for Renovations	-	300,000	-
TOTAL PHASE I CONSTRUCTION/RENOVATIONS	6,086,296	9,663,300	-
PHASE II CONSTRUCTION/RENOVATIONS			
456 6220 Bldg Alterations	-	1,214,700	1,822,100
456 6224 AE Consulting Fees	202,224	191,600	287,200
456 6227 CM General Conditions	-	207,300	311,000
456 6229 CM Fees	-	50,000	75,000
456 6232 Construction Contingency	-	251,400	377,200
456 6233 Owner Contingency	-	-	400,000
456 6411 Technology FF & E for Renovations	-	-	40,000
TOTAL PHASE II CONSTRUCTION/RENOVATIONS	202,224	1,915,000	3,312,500
PARKING LOT/GATE ACCESS RENOVATIONS			
452 6310 Improvements other than Bldg	-	925,400	3,701,700
452 6311 CM General Conditions	-	135,300	541,600
452 6312 CM Fees	-	35,700	142,700
452 6313 Construction Contingency	-	134,000	535,900
TOTAL PARKING LOT/GATE ACCESS RENOVATIONS	-	1,230,400	4,921,900
FACILITIES RENOVATIONS/REPAIRS			
261 4110 Land/Building Repairs/Maintenance	11,136	-	-
261 4120 Equipment Repairs/Maintenance	11,037	-	-
261 4220 Equipment Rental	4,330	-	-
261 6510 New Vehicles	5,169	181,400	470,800
284 4140 Software Maintenance Agreements	6,765	6,900	-
284 6410 Technology FF & E	400,471	-	486,000
284 6421 Equipment/Computers	-	1,069,200	1,069,200
452 6310 Improvements other than Bldg	-	7,000	-
456 3190 Other Prof & Tech Serv	18,186	10,000	10,000
456 4191 Other Repairs & Maintenance	7,080	-	-
456 6220 Bldg Alterations	165,082	610,000	560,000
456 6224 AE Consulting Fees	84,309	100,000	100,000
456 6410 New Equip/Furniture - Depreciable	289,353	543,400	608,000
456 6420 New Equip/Furniture - Non-Depreciable	31,480	-	40,000
TOTAL FACILITIES RENOVATIONS/REPAIRS	1,034,398	2,527,900	3,344,000

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
INSTRUCTIONAL CAPITAL & STEMi			
456 6220 NAIS Bldg Alterations	-	-	700,000
456 6410 New Equip/Furniture - Depreciable	758,964	249,400	252,000
456 6420 New Equip/Furniture - Non-Depreciable	22,511	4,600	-
459 XXXX STEMi Mobile Classroom	60,631	200,000	200,000
TOTAL INSTRUCTIONAL CAPITAL AND STEMi	842,106	454,000	1,152,000
CAPITAL PROJECTS FUND TOTAL	8,165,024	15,790,600	12,730,400

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
ADMINISTRATION BUILDING RENOVATIONS - FUND 406
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits Committed	103,880 11,751,652	68,300 11,283,800	68,300 13,089,400
TOTAL FUND EQUITY, BEGINNING OF YEAR	11,855,532	11,352,100	13,157,700
REVENUE			
Interest Earned	602,545	422,600	361,100
Operating Transfer In - GEF	200,000	3,200,000	200,000
Operating Transfer In - SEF	96,000	96,000	96,000
Operating Transfer In - CFEF	104,000	104,000	104,000
TOTAL REVENUE	1,002,545	3,822,600	761,100
TOTAL REVENUE AND BEG BALANCE	12,858,077	15,174,700	13,918,800
EXPENDITURES			
Expenditures	1,505,993	2,017,000	3,358,100
TOTAL EXPENDITURES	1,505,993	2,017,000	3,358,100
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits Committed	68,264 11,283,820	68,300 13,089,400	68,300 10,492,400
TOTAL FUND EQUITY, END OF YEAR	11,352,084	13,157,700	10,560,700
TOTAL EXPEND AND ENDING BALANCE	12,858,077	15,174,700	13,918,800

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
ADMINISTRATION BUILDING RENOVATIONS - FUND 406
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
ROOF REPLACEMENT			
456 4100 3190 Other Prof & Tech Services - Roof	1,925	-	-
456 4200 3190 Other Prof & Tech Services - Roof	924	-	-
456 4600 3190 Other Prof & Tech Services - Roof	1,001	-	-
456 4100 6221 Building Improvements-Roof	-	412,300	618,500
456 4200 6221 Building Improvements-Roof	-	197,900	296,900
456 4600 6221 Building Improvements-Roof	-	214,400	321,600
456 4100 6224 A/E Consulting Fees-Roof	-	24,000	-
456 4200 6224 A/E Consulting Fees-Roof	-	11,500	-
456 4600 6224 A/E Consulting Fees-Roof	-	12,500	-
456 4100 6227 CM General Conditions-Roof	-	35,500	53,100
456 4200 6227 CM General Conditions-Roof	-	17,000	25,500
456 4600 6227 CM General Conditions-Roof	-	18,400	27,700
456 4100 6229 CM Fees-Roof	-	13,600	20,400
456 4200 6229 CM Fees-Roof	-	6,500	9,800
456 4600 6229 CM Fees-Roof	-	7,100	10,600
456 4100 6232 Contingency-Roof	-	41,200	61,900
456 4200 6232 Contingency-Roof	-	19,800	29,700
456 4600 6232 Contingency-Roof	-	21,400	32,200
TOTAL ROOF REPLACEMENT	3,850	1,053,100	1,507,900
GENERAL CAPITAL PROJECTS			
261 4100 4110 Land/Buildings Repairs/Maintenance	17,992	-	-
261 4200 4110 Land/Buildings Repairs/Maintenance	8,636	-	-
261 4600 4110 Land/Buildings Repairs/Maintenance	9,356	-	-
261 4100 4120 Equipment Repairs/Maintenance	7,261	-	-
261 4200 4120 Equipment Repairs/Maintenance	3,522	-	-
261 4600 4120 Equipment Repairs/Maintenance	3,739	-	-
261 4100 4220 Equipment Rentals	3,599	-	-
261 4200 4220 Equipment Rentals	1,728	-	-
261 4600 4220 Equipment Rentals	1,872	-	-
261 4100 6510 New Vehicles - Depreciable	83,562	-	-
261 4200 6510 New Vehicles - Depreciable	40,110	-	-
261 4600 6510 New Vehicles - Depreciable	43,452	-	-
284 4100 4140 Software Maintenance Agreements	1,021	1,100	1,100
284 4200 4140 Software Maintenance Agreements	490	500	500
284 4600 4140 Software Maintenance Agreements	531	600	600
284 4100 6410 New Furniture & Equipment - Depreciable	96,764	254,800	820,000
284 4200 6410 New Furniture & Equipment - Depreciable	45,927	122,300	393,600
284 4600 6410 New Furniture & Equipment - Depreciable	48,270	132,500	426,400
452 4100 6310 Improvements Other Than Bldg	412,577	-	5,000
452 4200 6310 Improvements Other Than Bldg	195,179	-	2,400
452 4600 6310 Improvements Other Than Bldg	211,444	-	2,600
456 4100 3190 Other Prof & Tech Services	11,805	1,500	1,500
456 4200 3190 Other Prof & Tech Services	5,667	700	700
456 4600 3190 Other Prof & Tech Services	6,139	800	800
456 4100 6220 Building Improvements	3,481	115,000	92,500
456 4200 6220 Building Improvements	1,671	55,200	44,400
456 4600 6220 Building Improvements	1,810	59,800	48,100
456 4100 6224 A/E Consulting Fees	32,070	-	-
456 4200 6224 A/E Consulting Fees	15,394	-	-
456 4600 6224 A/E Consulting Fees	16,676	-	-
456 4100 6410 New Furniture & Equipment - Depreciable	78,326	-	5,000
456 4200 6410 New Furniture & Equipment - Depreciable	37,597	-	2,400
456 4600 6410 New Furniture & Equipment - Depreciable	40,730	-	2,600
456 4100 6420 New Furniture & Equipment - Non-Depreciable	6,872	49,500	-

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
 ADMINISTRATION BUILDING RENOVATIONS - FUND 406
 FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
456 4200 6420 New Furniture & Equipment - Non-Depreciable	3,299	23,800	-
456 4600 6420 New Furniture & Equipment - Non-Depreciable	3,574	25,800	-
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	-
TOTAL GENERAL CAPITAL PROJETS	1,502,143	963,900	1,850,200
CAPITAL PROJECTS FUND TOTAL	1,505,993	2,017,000	3,358,100

**OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
REVENUE AND EXPENSE BUDGET
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
NET POSITION, BEGINNING OF YEAR			
Net Investment in Capital Assets	13,172	56,900	56,900
Unrestricted Net Position	(806,232)	(883,900)	(954,400)
TOTAL NET POSITION, BEGINNING OF YEAR	(793,060)	(827,000)	(897,500)
OPERATING REVENUE			
Production Printing - External services	1,121,243	850,000	350,000
Production Printing - Internal services	357,696	450,000	540,000
Fingerprinting Revenue	87,461	88,000	100,000
Section 147a(2) MPSERS Normal Cost Offset	17,900	19,500	19,500
Section 147a(3) MPSERS Cost Offset ISDs & Districts	4,683	4,500	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	-	23,800	-
Section 147c(1) MPSERS UAAL Rate Stabilization	79,926	43,800	41,000
Section 147c(2) MPSERS One Time Deposit	-	9,900	-
Section 147e MPSERS Employer DC Match	1,907	2,100	2,100
Section 147f MPSERS UAAL Rate Reimb	2,081	-	-
Section 147g MPSERS 3% Healthcare Reimbursement	-	7,100	-
Interest on Investments	13,909	9,100	7,800
Miscellaneous & Other	85,752	-	-
TOTAL OPERATING REVENUE	1,772,558	1,507,800	1,060,400
TOTAL OPERATING REVENUE AND BEG BALANCE	979,498	680,800	162,900
OPERATING EXPENSES	1,806,521	1,578,300	1,056,700
NET POSITION, END OF YEAR			
Net Investment in Capital Assets	56,895	56,900	56,900
Unrestricted Net Position	(883,918)	(954,400)	(950,700)
TOTAL NET POSITION, END OF YEAR	(827,023)	(897,500)	(893,800)

**OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
EXPENSE BUDGET SUMMARY
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
<i>SALARIES</i>			
1170 Department Director	41,934	90,200	93,000
1620 Secretary/Clerical	231,891	169,700	178,900
1760 Compensated Absences	11,521	6,000	6,000
1841 Temporary Retirees	9,568	13,000	13,000
1990 Overtime Salaries	1,505	2,000	2,000
SALARIES TOTAL	296,419	280,900	292,900
<i>EMPLOYEE BENEFITS</i>			
2110 Life Insurance	211	100	200
2121 Long Term Disability	554	400	500
2122 Short Term Disability	904	800	1,000
2137 Group Health	55,255	54,600	59,000
2142 Dental Health Care	4,999	6,000	6,000
2152 Vision Care	569	600	600
2490 Other Prof Svcs For Employees	1,800	7,800	7,800
2820 Contr To Retirement Funds	81,729	80,000	79,900
2821 Defined Contribution Emplr Match	634	500	600
2822 Personal Healthcare Fund	36	-	-
2823 Contr To Retirement Funds - UAAL	79,926	43,800	41,000
2824 Contr To Retirement - 147c2 UAAL	-	9,900	-
2825 MPSERS 147g 3% Health Reimb	-	7,100	-
2830 Social Security	20,712	19,800	20,700
2840 Workers Compensation	308	500	100
2920 Cash In Lieu of Benefits	1,125	1,500	2,000
EMPLOYEE BENEFITS TOTAL	248,762	233,400	219,400
<i>PURCHASED SERVICES</i>			
3140 Staff Services	62,255	65,000	62,000
3198 Other Tech & Prof Svcs	27,996	15,000	15,000
3210 Mileage Reimbursement	41	-	100
3430 Postage	377,088	390,000	60,000
3450 Copyright Fees/Software Lic.	16,961	18,200	14,500
3490 Other Misc Communication	-	200	200
4120 Equipment Repair/Maintenance	84,714	100,000	90,000
PURCHASED SERVICES TOTAL	569,055	588,400	241,800
<i>SUPPLIES & OTHER</i>			
259 5690 Other Resale	358,374	250,000	110,000
259 5990 Misc Supplies/Materials	10,329	11,000	11,000
259 6421 New Equip/Furn - Non-Depreciable	4,398	-	-
259 7410 Dues And Fees	9,375	9,000	9,000
259 7910 Miscellaneous Expenditures	299	-	-
259 9990 Indirect	46,000	52,100	28,000
284 6410 Tech Service Equip - Depreciable	9,747	5,000	10,000
284 6421 New Equip/Furn - Non-Depreciable	-	19,000	7,000
511 7250 Lease Payment Interest	39,080	-	-
711 7710 Amortization and Depreciation	30,958	39,600	39,600
711 7720 Amortization - Right to Use Property	113,867	-	-
SUPPLIES & OTHER TOTAL	622,427	385,700	214,600
<i>FACILITIES</i>			
261 3190 Other Professional & Tech Svcs	4,441	3,900	3,000
261 3410 Telephone	(1,745)	3,200	500

**OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
 EXPENSE BUDGET SUMMARY
 FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
261 3830 Water & Sewage	1,692	3,100	1,800
261 3840 Waste & Trash Disposal	1,043	800	800
261 3910 Property & Liability	3,802	4,000	4,300
261 4110 Land/Bldg Repair & Maintenance	17,821	14,500	14,500
261 4111 Land/Bldg Repair & Maintenance	1,765	2,500	2,500
261 5510 Natural Gas	5,336	5,500	6,200
261 5520 Electricity	34,349	40,000	42,000
261 5990 Misc Supplies/Materials	796	600	600
261 6410 New Equip/Furniture	558	11,800	11,800
FACILITIES TOTAL	69,858	89,900	88,000
TOTAL OPERATING EXPENSES	1,806,521	1,578,300	1,056,700

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET
RISK RELATED ACTIVITY FUND - FUND 810
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
Net Position, Beginning of Year			
Claim Fluctuation Reserve - Health Care Insurance	100,000	100,000	-
Claim Fluctuation Reserve - Dental Insurance	276,800	276,800	-
Claim Fluctuation Reserve - Vision Insurance	31,000	31,000	-
Claim Fluctuation Reserve - Life Insurance	1,700	1,800	-
Claim Fluctuation Reserve - Short/Long Term Disability Insurance	11,700	11,800	-
Claim Fluctuation Reserve - Workers Compensation Insurance	15,000	35,000	-
Claim Fluctuation Reserve - Unemployment Insurance	50,000	50,000	-
Claim Fluctuation Reserve - General Liability Insurance	900	1,500	-
Claim Fluctuation Reserve - Errors & Omissions Insurance	300	300	-
Claim Fluctuation Reserve - Professional Liability	680,000	720,000	1,200,000
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,000,000	1,278,400
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	6,600	7,900	-
Contingency Reserve - W/C Settlements	100,000	100,000	-
Contingency Reserve - P/C Settlements	72,900	72,900	50,000
Contingency Reserve - Wellbeing	15,000	-	-
Unrestricted Net Position	239,200	402,700	450,000
Total Net Position, Beginning of Year	2,601,100	2,811,700	2,978,400
Operating Revenues			
Compensated Absences	513,713	600,000	600,000
Healthcare Contribution	6,683,692	7,311,000	7,998,200
Health Ins. Opt Out	305,796	323,600	323,600
Health Ins. Non-Cap/Other	179,900	209,500	213,300
Dental Contribution	679,305	664,000	703,200
Vision Contribution	68,281	69,000	73,100
Life Ins. Contribution	36,100	39,500	41,800
LTD Ins. Contribution	96,197	97,400	103,100
STD Ins. Contribution	140,568	149,700	158,400
Worker Compensation Contribution	90,047	129,300	43,000
Unemployment Contribution	20,834	23,000	23,000
General Liability Contribution	30,138	36,700	39,600
Errors & Omissions Liability Contribution	5,709	6,900	7,500
Professional Liability Contribution	40,000	40,000	40,000
Building, Vehicle & Other Insurance Contribution	159,769	169,000	183,500
Cyber Liability Contribution	111,225	111,300	120,200
Wellbeing Program	-	-	-
Safety Program	2,200	-	-
Investment Income	220,596	195,500	167,100
TOTAL REVENUE	9,384,070	10,175,400	10,838,600
Operating Expenses			
Compensated Absences	518,433	600,000	600,000
Health Insurance	6,683,692	7,311,000	7,998,200
Health Ins. opt out	305,796	323,600	323,600
Benefits Specialist Wages	80,061	82,700	87,200
Benefits Specialist Benefits	48,322	46,800	46,100
Wellbeing program	64,654	70,000	70,000
Benefits administration	53,206	80,000	80,000
Dental Insurance	679,305	665,900	703,200
Vision Insurance	68,281	69,200	73,100
Life Insurance	36,000	39,600	41,800
LTD Insurance	95,997	97,600	103,100
STD Insurance	140,636	150,000	158,400
Worker Compensation Insurance	70,031	109,500	43,000

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET
RISK RELATED ACTIVITY FUND - FUND 810
FISCAL YEAR 2025-26**

	FY 2024 ACTUAL	FY 2025 AMENDMENT 2 BUDGET	FY 2026 PROPOSED BUDGET
Unemployment	20,834	23,000	23,000
General Liability Insurance	29,560	36,700	39,600
Errors & Omissions Liability Insurance	5,723	6,900	7,500
Building, Vehicle & Other Insurance	158,447	169,900	183,500
Cyber Insurance	111,225	111,300	120,200
Safety Program	3,284	15,000	15,000
Total Operating Expenses	9,173,487	10,008,700	10,716,500
Net Operating Profit	210,583	166,700	122,100
Net Position, End of Year			
Claim Fluctuation Reserve - Health Care Insurance	100,000	-	-
Claim Fluctuation Reserve - Dental Insurance	276,800	-	-
Claim Fluctuation Reserve - Vision Insurance	31,000	-	-
Claim Fluctuation Reserve - Life Insurance	1,800	-	-
Claim Fluctuation Reserve - Short/Long Term Disability Insurance	11,832	-	-
Claim Fluctuation Reserve - Workers Compensation Insurance	35,016	-	-
Claim Fluctuation Reserve - Unemployment Insurance	50,000	-	-
Claim Fluctuation Reserve - General Liability Insurance	1,478	-	-
Claim Fluctuation Reserve - Errors & Omissions Insurance	286	-	-
Claim Fluctuation Reserve - Professional Liability	720,000	1,200,000	1,240,000
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,278,400	1,278,400
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	7,922	-	-
Contingency Reserve - W/C Settlements	100,000	-	-
Contingency Reserve - P/C Settlements	72,900	50,000	50,000
Unrestricted Net Position	402,664	450,000	532,100
Total Net Position, End of Year	2,811,698	2,978,400	3,100,500
RRAF Informational Notes - End of Year Balance Sheet Accruals:			
Provision for Compensated Absences - GEF	859,180	859,200	859,200
Provision for Compensated Absences - SEF	719,850	719,800	719,800
Provision for Compensated Absences - CFEF	990,278	990,300	990,300
Provision for Compensated Absences - PPEF	24,941	24,900	24,900
Provision for Compensated Absences - Medicaid	28,233	28,200	28,200
Provision for Compensated Absences - HR/FIN Consortium	34,161	34,200	34,200
Provision for Compensated Absences - Shared Services/Tuition Prog.	591,414	591,400	591,400
Provision for Compensated Absences - FICA	248,476	248,500	248,500
Total Provision for Compensated Absences	3,496,533	3,496,500	3,496,500

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs 5-Year Plan by Funding Source		Fund Number	Ending Fund Balance 6/30/2024	Projected Needs 2024-25	Projected Needs 2025-26	Projected Needs 2026-27	Projected Needs 2027-28	Projected Needs 2028-29	Projected Needs 2029-30	Total Projected Needs FY25-FY30	Net Transfers In/Out FY25-FY30	Estimated Fund Balance Surplus (Deficit) 6/30/2030
I.T. Refresh/Capital Projects GEF (A)	100	N/A	\$ 708,400	\$ 450,000	\$ 10,000	\$ 198,250	\$ 200,000	\$ 200,000	\$ 1,766,650	\$ -	N/A	
I.T. Refresh/Capital Projects SEF (A)	200	N/A	\$ 354,200	\$ 225,000	\$ 5,000	\$ 99,125	\$ 100,000	\$ 100,000	\$ 883,325	\$ -	N/A	
I.T. Refresh/Capital Projects CFEF (A)	600	N/A	\$ 354,200	\$ 225,000	\$ 5,000	\$ 99,125	\$ 100,000	\$ 100,000	\$ 883,325	\$ -	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	\$ 70,000	\$ 204,000	\$ 96,800	\$ 95,000	\$ 61,000	\$ 31,000	\$ 557,800	\$ -	N/A	
O.N.E.	271	N/A	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	N/A	
VLAC K-8 & 9-12	270	N/A	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 500,000	\$ -	N/A	
ACE	270	N/A	\$ 27,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 127,000	\$ -	N/A	
Capital Projects CFEF	404	\$ 24,731,800	\$ 18,076,900	\$ 17,235,200	\$ 6,015,800	\$ 12,638,500	\$ 14,980,900	\$ 3,788,000	\$ 72,735,300	\$ 39,700,000	\$ (8,303,500)	
Capital Projects Admin Bldg	406	\$ 11,352,100	\$ 2,031,800	\$ 3,402,900	\$ 2,341,900	\$ 1,210,000	\$ 736,000	\$ 815,600	\$ 10,538,200	\$ 2,400,000	\$ 3,213,900	
PP&G	710*	\$ (827,000)	\$ 210,600	\$ 180,000	\$ 162,300	\$ 168,500	\$ 150,000	\$ 204,300	\$ 1,075,700	\$ -	\$ (1,902,700)	
Totals			\$ 22,233,100	\$ 22,322,100	\$ 11,036,800	\$ 14,908,500	\$ 16,727,900	\$ 5,638,900	\$ 92,867,300	\$ 42,100,000	\$ (6,992,300)	

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

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 10-Year Plan School Fiscal Years 2025-34		2026								
		Main	NE	NW	SE	SW			Instr/Curr	2026
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Operations Projects	HVAC Upgrades		\$ 341,500		\$ 1,128,500	\$ 376,900				\$ 1,846,900
	Lighting & Energy Efficiency Upgrades		\$ 471,600	\$ 543,500	\$ 683,100	\$ 524,600				\$ 2,222,800
	Painting									\$ -
	Parking Lot Repaving		\$ 1,172,400	\$ 1,147,800	\$ 1,310,400	\$ 1,291,300				\$ 4,921,900
	Phase I Sec. Ent. (Security, Card Access, Fire)									\$ -
	Phase II (Painting, Floors, Aesthetics)		\$ 722,000	\$ 956,000	\$ 850,000	\$ 333,000				\$ 2,861,000
	Roof Replacement	\$ 1,507,900			\$ 1,016,800					\$ 2,524,700
Safety/Security	\$ 50,000								\$ 50,000	
Facilities Operations Routine Maintenance	Asphalt Repairs									\$ -
	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/Maintenance Equipment		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000				\$ 140,000
	Electrical Updates	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 45,000
	Exterior - Brick Tuck-Pointing		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000				\$ 140,000
	Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 50,000		\$ 140,000
	Furniture/Equipment	\$ 10,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000				\$ 378,000
	Grounds									\$ -
	HVAC Maintenance	\$ 25,000		\$ 25,000						\$ 50,000
	Lighting & Energy Maintenance	\$ 5,000								\$ 5,000
	Plumbing		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000
	Program Refresh		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	Roof Repair		\$ 5,000	\$ 5,000		\$ 5,000				\$ 15,000
	Safety/Security		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000
Vehicles		\$ 62,600	\$ 62,600	\$ 172,700	\$ 172,700				\$ 470,600	
Sub-total Facilities Operations		\$ 1,762,900	\$ 3,037,100	\$ 3,001,900	\$ 5,423,500	\$ 2,965,500	\$ -	\$ 50,000	\$ -	\$ 16,240,900
PP&G	Production Print & Graphics						\$ 162,000			\$ 162,000
	Sub-total PP&G		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,000	\$ -	\$ -
Student Services & Special Pops	ACE							\$ 20,000		\$ 20,000
	Program Refresh (Instructional Equipment)		\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000				\$ 252,000
	Repair/Replacement		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	STEMi				\$ 200,000					\$ 200,000
	NAIS (SE)				\$ 700,000					\$ 700,000
	Robotics (Location TBD)									\$ -
	Special Ed Assistive Tech + Other Cap Needs							\$ 300,000		\$ 300,000
VLAC K-8/ 9-12							\$ 80,000		\$ 80,000	
Sub-total Student Services		\$ -	\$ 88,000	\$ 88,000	\$ 988,000	\$ 88,000	\$ -	\$ -	\$ 400,000	\$ 1,652,000
Technology Services	Audio Video Equipment Upgrades	\$ 200,000	\$ 72,300	\$ 72,300	\$ 72,300	\$ 72,300				\$ 489,200
	Battery Replacements (UPS for Data Center)	\$ 120,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		\$ 3,000		\$ 203,000
	Cabling Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 25,000		\$ 275,000
	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
	CFEF Network Electronics									\$ -
	Communications Channel	\$ 700,000								\$ 700,000
	Copier/Printer Replacements									\$ -
	Emerging Technologies (equip test/demo)	\$ 100,000								\$ 100,000
	ONE Network Electronics									\$ -
	OS Backup									\$ -
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 200,000								\$ 200,000
	OS Network Electronics									\$ -
	OS SAN	\$ 520,000	\$ 56,000	\$ 48,000	\$ 56,000	\$ 56,000	\$ 8,000	\$ 56,000		\$ 800,000
	OS Security (Firewalls/Filtering)	\$ 650,000	\$ 70,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 10,000	\$ 70,000		\$ 1,000,000
OS Servers Incl Virtual/OS Voice Upgrade									\$ -	
OS Telecomm/Enterprise Software Licensing									\$ -	
Sub-total T.S.		\$ 2,540,000	\$ 393,300	\$ 375,300	\$ 393,300	\$ 393,300	\$ 18,000	\$ 154,000	\$ -	\$ 4,267,200
GRAND TOTAL		\$ 4,302,900	\$ 3,518,400	\$ 3,465,200	\$ 6,804,800	\$ 3,446,800	\$ 180,000	\$ 204,000	\$ 400,000	\$ 22,322,100

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 10-Year Plan School Fiscal Years 2025-34		2027								
		Main	NE	NW	SE	SW			Instr/Curr	2027
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Operations Projects	HVAC Upgrades	\$ 1,000,000								\$ 1,000,000
	Lighting & Energy Efficiency Upgrades		\$ 371,600	\$ 443,500	\$ 580,100	\$ 424,600				\$ 1,819,800
	Painting		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				\$ 200,000
	Parking Lot Repaving									\$ -
	Phase I Sec. Ent. (Security, Card Access, Fire)									\$ -
	Phase II (Painting, Floors, Aesthetics)							\$ 5,000		\$ 5,000
	Roof Replacement									\$ -
	Safety/Security									\$ -
Facilities Operations Routine Maintenance	Asphalt Repairs		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000
	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/Maintenance Equipment		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000
	Electrical Updates	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 45,000
	Exterior - Brick Tuck-Pointing									\$ -
	Flooring Updates	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 65,000
	Furniture/Equipment	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000		\$ 5,000		\$ 185,000
	Grounds		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				\$ 8,000
	HVAC Maintenance	\$ 30,000	\$ 25,000	\$ 28,000	\$ 25,000	\$ 25,000				\$ 133,000
	Lighting & Energy Maintenance									\$ -
	Plumbing	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 70,000
	Program Refresh		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	Roof Repair		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000
	Safety/Security	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000
	Vehicles									\$ -
	Sub-total Facilities Operations	\$ 1,230,000	\$ 608,600	\$ 683,500	\$ 817,100	\$ 661,600	\$ -	\$ 10,000	\$ -	\$ 4,010,800
PP&G	Production Print & Graphics						\$ 150,000			\$ 150,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Student Services & Special Pops	ACE							\$ 20,000		\$ 20,000
	Program Refresh (Instructional Equipment)		\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000				\$ 252,000
	Repair/Replacement		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	STEMi				\$ 200,000					\$ 200,000
	NAIS (SE)			\$ 400,000						\$ 400,000
	Robotics (Location TBD)					\$ 1,000,000				\$ 1,000,000
	Special Ed Assistive Tech + Other Cap Needs							\$ 300,000		\$ 300,000
	VLAC K-8/ 9-12							\$ 80,000		\$ 80,000
	Sub-total Student Services	\$ -	\$ 88,000	\$ 488,000	\$ 288,000	\$ 1,088,000	\$ -	\$ -	\$ 400,000	\$ 2,352,000
Technology Services	Audio Video Equipment Upgrades	\$ 100,000								\$ 100,000
	Battery Replacements (UPS for Data Center)									\$ -
	Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000
	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
	CFEF Network Electronics		\$ 143,800	\$ 143,600	\$ 143,800	\$ 143,800				\$ 575,000
	Communications Channel									\$ -
	Copier/Printer Replacements									\$ -
	Emerging Technologies (equip test/demo)	\$ 100,000								\$ 100,000
	ONE Network Electronics	\$ 2,000,000								\$ 2,000,000
	OS Backup	\$ 195,000	\$ 21,000	\$ 18,000	\$ 21,000	\$ 21,000	\$ 3,000	\$ 21,000		\$ 300,000
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 20,000								\$ 20,000
	OS Network Electronics	\$ 390,900					\$ 4,300	\$ 29,800		\$ 425,000
	OS SAN									\$ -
	OS Security (Firewalls/Filtering)									\$ -
OS Servers Incl Virtual/OS Voice Upgrade	\$ 325,000	\$ 35,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	\$ 35,000		\$ 500,000	
OS Telecomm/Enterprise Software Licensing									\$ -	
	Sub-total T.S.	\$ 3,131,900	\$ 325,300	\$ 317,100	\$ 325,300	\$ 325,300	\$ 12,300	\$ 86,800	\$ -	\$ 4,524,000
GRAND TOTAL		\$ 4,361,900	\$ 1,021,900	\$ 1,488,600	\$ 1,430,400	\$ 2,074,900	\$ 162,300	\$ 96,800	\$ 400,000	\$ 11,036,800

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 10-Year Plan School Fiscal Years 2025-34		2028								
		Main	NE	NW	SE	SW			Instr/Curr	2028
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Operations Projects	HVAC Upgrades		\$ 1,566,000	\$ 525,200	\$ 1,523,500	\$ 197,000				\$ 3,811,700
	Lighting & Energy Efficiency Upgrades		\$ 718,600	\$ 831,100	\$ 1,049,400	\$ 832,700				\$ 3,431,800
	Painting	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				\$ 250,000
	Parking Lot Repaving									\$ -
	Phase I Sec. Ent. (Security, Card Access, Fire)									\$ -
	Phase II (Painting, Floors, Aesthetics)									\$ -
	Roof Replacement				\$ 1,151,000					\$ 1,151,000
Safety/Security										
Facilities Operations Routine Maintenance	Asphalt Repairs	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 45,000
	Building Updates	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 130,000
	Concrete Repairs/Replacement/Leveling	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 40,000
	Custodial/Maintenance Equipment		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 80,000
	Electrical Updates	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000
	Exterior - Brick Tuck-Pointing									\$ -
	Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 90,000
	Furniture/Equipment	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000		\$ 5,000		\$ 190,000
	Grounds		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				\$ 8,000
	HVAC Maintenance	\$ 50,000								\$ 50,000
	Lighting & Energy Maintenance	\$ 10,000								\$ 10,000
	Plumbing	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 90,000
	Program Refresh	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	Roof Repair		\$ 5,000	\$ 5,000		\$ 5,000				\$ 15,000
	Safety/Security	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000		\$ 60,000
Vehicles									\$ -	
	Sub-total Facilities Operations	\$ 310,000	\$ 2,506,600	\$ 1,578,300	\$ 3,940,900	\$ 1,251,700	\$ -	\$ 15,000	\$ -	\$ 9,602,500
PP&G	Production Print & Graphics						\$ 150,000			\$ 150,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Student Services & Special Pops	ACE							\$ 20,000		\$ 20,000
	Program Refresh (Instructional Equipment)		\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000				\$ 252,000
	Repair/Replacement		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	STEMi		\$ 200,000							\$ 200,000
	NAIS (SE)									\$ -
	Robotics (Location TBD)					\$ 2,000,000				\$ 2,000,000
	Special Ed Assistive Tech + Other Cap Needs							\$ 300,000		\$ 300,000
VLAC K-8/ 9-12							\$ 80,000		\$ 80,000	
	Sub-total Student Services	\$ -	\$ 288,000	\$ 88,000	\$ 88,000	\$ 2,088,000	\$ -	\$ -	\$ 400,000	\$ 2,952,000
Technology Services	Audio Video Equipment Upgrades	\$ 100,000								\$ 100,000
	Battery Replacements (UPS for Data Center)									\$ -
	Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000
	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
	CFEF Network Electronics									\$ -
	Communications Channel	\$ -								\$ -
	Copier/Printer Replacements									\$ -
	Emerging Technologies (equip test/demo)	\$ 100,000								\$ 100,000
	ONE Network Electronics									\$ -
	OS Backup									\$ -
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 396,500					\$ 3,500			\$ 400,000
	OS Network Electronics									\$ -
	OS SAN									\$ -
OS Security (Firewalls/Filtering)	\$ 114,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 6,000	\$ 16,000		\$ 200,000	
OS Servers Incl Virtual/OS Voice Upgrade	\$ 325,000	\$ 35,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	\$ 35,000		\$ 500,000	
OS Telecomm/Enterprise Software Licensing	\$ 260,000	\$ 28,000	\$ 24,000	\$ 28,000	\$ 28,000	\$ 4,000	\$ 28,000		\$ 400,000	
	Sub-total T.S.	\$ 1,296,500	\$ 204,500	\$ 195,500	\$ 204,500	\$ 204,500	\$ 18,500	\$ 80,000	\$ -	\$ 2,204,000
GRAND TOTAL		\$ 1,606,500	\$ 2,999,100	\$ 1,861,800	\$ 4,233,400	\$ 3,544,200	\$ 168,500	\$ 95,000	\$ 400,000	\$ 14,908,500

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 10-Year Plan School Fiscal Years 2025-34		2029								2029
		Main	NE	NW	SE	SW			Instr/Curr	2029
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Operations Projects	HVAC Upgrades		\$ 1,566,100	\$ 1,383,900	\$ 3,825,000	\$ 3,046,900				\$ 9,821,900
	Lighting & Energy Efficiency Upgrades									\$ -
	Painting	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				\$ 250,000
	Parking Lot Repaving									\$ -
	Phase I Sec. Ent. (Security, Card Access, Fire)							\$ 5,000		\$ 5,000
	Phase II (Painting, Floors, Aesthetics)							\$ 5,000		\$ 5,000
	Roof Replacement									\$ -
	Safety/Security									\$ -
Facilities Operations Routine Maintenance	Asphalt Repairs	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000
	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/Maintenance Equipment		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000				\$ 120,000
	Electrical Updates	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 80,000
	Exterior - Brick Tuck-Pointing	\$ 5,000								\$ 5,000
	Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 40,000		\$ 130,000
	Furniture/Equipment	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000				\$ 180,000
	Grounds		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000
	HVAC Maintenance	\$ 70,000								\$ 70,000
	Lighting & Energy Maintenance	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 90,000
	Plumbing	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 90,000
	Program Refresh		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	Roof Repair		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000
	Safety/Security	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000
	Vehicles	\$ 180,000				\$ 65,000				\$ 245,000
	Sub-total Facilities Operations	\$ 535,000	\$ 1,826,100	\$ 1,643,900	\$ 4,085,000	\$ 3,371,900	\$ -	\$ 50,000	\$ -	\$ 11,511,900
PP&G	Production Print & Graphics						\$ 150,000			\$ 150,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Student Services & Special Pops	ACE							\$ 20,000		\$ 20,000
	Program Refresh (Instructional Equipment)		\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000				\$ 252,000
	Repair/Replacement		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		\$ 10,000		\$ 110,000
	STEMi		\$ 200,000							\$ 200,000
	NAIS (SE)									\$ -
	Robotics (Location TBD)					\$ 3,000,000				\$ 3,000,000
	Special Ed Assistive Tech + Other Cap Needs							\$ 300,000		\$ 300,000
	VLAC K-8/ 9-12							\$ 80,000		\$ 80,000
	Sub-total Student Services	\$ -	\$ 288,000	\$ 88,000	\$ 88,000	\$ 3,088,000	\$ -	\$ 10,000	\$ 400,000	\$ 3,962,000
Technology Services	Audio Video Equipment Upgrades	\$ 100,000								\$ 100,000
	Battery Replacements (UPS for Data Center)									\$ -
	Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000
	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
	CFEF Network Electronics									\$ -
	Communications Channel	\$ -								\$ -
	Copier/Printer Replacements									\$ -
	Emerging Technologies (equip test/demo)	\$ 100,000								\$ 100,000
	ONE Network Electronics									\$ -
	OS Backup									\$ -
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 400,000								\$ 400,000
	OS Network Electronics									\$ -
	OS SAN									\$ -
OS Security (Firewalls/Filtering)									\$ -	
OS Servers Incl Virtual/OS Voice Upgrade									\$ -	
OS Telecomm/Enterprise Software Licensing									\$ -	
	Sub-total T.S.	\$ 601,000	\$ 125,500	\$ 125,500	\$ 125,500	\$ 125,500	\$ -	\$ 1,000	\$ -	\$ 1,104,000
GRAND TOTAL		\$ 1,136,000	\$ 2,239,600	\$ 1,857,400	\$ 4,298,500	\$ 6,585,400	\$ 150,000	\$ 61,000	\$ 400,000	\$ 16,727,900

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 10-Year Plan School Fiscal Years 2025-34		2030								
		Main	NE	NW	SE	SW			Instr/Curr	2030
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Operations Projects	HVAC Upgrades									\$ -
	Lighting & Energy Efficiency Upgrades		\$ 206,600	\$ 197,800	\$ 169,300	\$ 216,000				\$ 789,700
	Painting		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 15,000			\$ 215,000
	Parking Lot Repaving									\$ -
	Phase I Sec. Ent. (Security, Card Access, Fire)									\$ -
	Phase II (Painting, Floors, Aesthetics)									\$ -
	Roof Replacement									\$ -
Safety/Security									\$ -	
Facilities Operations Routine Maintenance	Asphalt Repairs	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000
	Building Updates	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000				\$ 130,000
	Concrete Repairs/Replacement/Leveling		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000
	Custodial/Maintenance Equipment		\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000				\$ 88,000
	Electrical Updates	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 60,000
	Exterior - Brick Tuck-Pointing									\$ -
	Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 90,000
	Furniture/Equipment	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 5,000			\$ 200,000
	Grounds									\$ -
	HVAC Maintenance	\$ 150,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 210,000
	Lighting & Energy Maintenance	\$ 50,000					\$ 30,000			\$ 80,000
	Plumbing	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 90,000
	Program Refresh	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	Roof Repair	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000
	Safety/Security		\$ 238,700	\$ 23,200	\$ 343,300	\$ 275,000				\$ 880,200
Vehicles									\$ -	
Sub-total Facilities Operations	\$ 335,000	\$ 682,300	\$ 458,000	\$ 749,600	\$ 728,000	\$ 50,000	\$ -	\$ -	\$ 3,002,900	
PP&G	Production Print & Graphics						\$ 150,000			\$ 150,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Student Services & Special Pops	ACE								\$ 20,000	\$ 20,000
	Program Refresh (Instructional Equipment)		\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000				\$ 252,000
	Repair/Replacement		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	STEMi		\$ 200,000							\$ 200,000
	NAIS (SE)									\$ -
	Robotics (Location TBD)									\$ -
	Special Ed Assistive Tech + Other Cap Needs								\$ 300,000	\$ 300,000
VLAC K-8/ 9-12								\$ 80,000	\$ 80,000	
Sub-total Student Services	\$ -	\$ 288,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ -	\$ -	\$ 400,000	\$ 952,000	
Technology Services	Audio Video Equipment Upgrades	\$ 100,000								\$ 100,000
	Battery Replacements (UPS for Data Center)	\$ 19,600	\$ 2,100	\$ 1,800	\$ 2,100	\$ 2,100	\$ 300	\$ 2,000		\$ 30,000
	Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000
	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
	CFEF Network Electronics									\$ -
	Communications Channel	\$ -								\$ -
	Copier/Printer Replacements									\$ -
	Emerging Technologies (equip test/demo)	\$ 100,000								\$ 100,000
	ONE Network Electronics									\$ -
	OS Backup									\$ -
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 400,000								\$ 400,000
	OS Network Electronics									\$ -
	OS SAN									\$ -
OS Security (Firewalls/Filtering)	\$ 130,000	\$ 14,000	\$ 12,000	\$ 14,000	\$ 14,000	\$ 2,000	\$ 14,000		\$ 200,000	
OS Servers Incl Virtual/OS Voice Upgrade	\$ 130,000	\$ 14,000	\$ 12,000	\$ 14,000	\$ 14,000	\$ 2,000	\$ 14,000		\$ 200,000	
OS Telecomm/Enterprise Software Licensing									\$ -	
Sub-total T.S.	\$ 880,600	\$ 155,600	\$ 151,300	\$ 155,600	\$ 155,600	\$ 4,300	\$ 31,000	\$ -	\$ 1,534,000	
GRAND TOTAL		\$ 1,215,600	\$ 1,125,900	\$ 697,300	\$ 993,200	\$ 971,600	\$ 204,300	\$ 31,000	\$ 400,000	\$ 5,638,900

Support for General Fund Budget

ISD BUDGET RESOLUTION

_____, Michigan (the "District")
A _____ meeting of the board of education of the District was held in the
_____ in the District, on the ____ day of _____, 2025
at _____ o'clock in the _____.

The meeting was called to order by _____, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____
and supported by Member _____:

WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed General Fund budget no later than May 1 of each year to the board of each constituent district for review; and

2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district General Fund budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district General Fund budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The board of education has received and reviewed the proposed intermediate school district General Fund budget in accordance with Section 624 of the Revised School Code, as amended, and by the adoption of this resolution, expresses its support for the proposed intermediate school district General Fund budget.

2. The secretary of the board of education or his/her designee shall forward a copy of this resolution to the intermediate school board or its superintendent no later than June 1.

3. All resolutions insofar as they conflict with this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adoption.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2025, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

Disapproval of General Fund Budget

ISD BUDGET RESOLUTION

_____, Michigan (the "District")
A _____ meeting of the board of education of the District was held in the _____ in the District, on the ____ day of _____, 2025 at _____ o'clock in the _____.

The meeting was called to order by _____, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed General Fund budget no later than May 1 of each year to the board of each constituent district for review; and

2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district General Fund budget, shall adopt a board resolution expressing its support for or disapproval of the proposed intermediate school district General Fund budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The board of education has reviewed the proposed intermediate school district General Fund budget and has determined that it disapproves of certain portions of the proposed intermediate school district General Fund budget which objections, along with proposed changes, if any, are set forth on Exhibit A attached hereto and incorporated herein by reference.

2. The superintendent is hereby directed to submit a certified copy of this resolution to the intermediate school board and/or to the intermediate school district superintendent with the specific objection and proposed changes that this board has to the budget.

3. All resolutions insofar as they conflict with this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adoption.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2025, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education