

# Original Budget

for the fiscal year 2026-27



## **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 2026-27 is \$563.2 million:

- Property taxes - \$270.7 million
- Other local revenue and investment revenue - \$51.7 million
- State source revenue - \$24.8 million
- Other financing sources & indirect revenue - \$15.8 million
- Estimated grant award funding - \$200.2 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 2026-27 are \$591.7 million:

- Salary, wage, and benefits - \$88.8 million
- Purchased Services, Supplies, Utilities & Dues/Fees - \$27.2 million
- Capital outlay - \$23.9 million
- Transfers to LEAs and other funds - \$233.4 million
- Grant related expenditures - \$200.2 million
- Payment on existing debt - \$18.2 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 2026-27 Oakland Schools Budget?**

### **Revenues**

Property tax revenue is budgeted to increase by 3.4%, or \$9.0 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 2026-27 budget until actual taxable values are made available. Tax abatements leveled off significantly for several years after peaking in fiscal years 2012 and 2013, however an increase in tax tribunal challenges occurred in the last two years 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 as all unfavorable judgments are the responsibility of the District.

### **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 2026-27 is budgeted at .25% of tax revenues, which equates to approximately \$676,700 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 2026-27 there is growth projected in tax revenues of 3.4%. The base distribution of PA-18 funding to local school districts is budgeted to increase approximately \$5.2 million or 2.9% to \$189,106,200. Additional distributions may be made to local districts based on 2025-26 final audited financial results.

**Employee Positions**

There is a net 7.2 FTE increase in positions contained in the 2026-27 budget, including the following:

- (1.0) FTE – Human Resources Manager position has been eliminated
- (.5) FTE – Business Office Residency Program; reduction from four residents to three for a portion of 2026-27
- 1.0 FTE – Shipping/Receiving new Warehouse Supervisor position due to increased workload, replacing a position eliminated in 2024-25
- (.3) FTE –reduction in District & School Services Pupil Services part-time staff
- 6.0 FTE – Special Populations new unit, Continuum of Supports (see discussion below in this executive summary)
- 2.0 FTE – Technology Services Artificial Intelligence (see discussion below in this executive summary).

**Personnel Costs**

- Step increases for those employees who are eligible have been built into the 2026-27 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 29.91% through September 30, 2026, and will be reduced to 27.51% beginning October 1, 2026. Oakland Schools analyzed its own employee retirement elections and has projected an overall blended retirement rate of 26.53% for 2026-27, 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. Growth in the medical consumer price index of 4.0% has been budgeted for 2026-27. This projection results in the following dollar limits used in this budget:

	Plan year beginning after 1/1/26	Plan year beginning after 1/1/27*
Family	\$ 21,660.30	\$ 22,526.71
Individual plus one	\$ 16,609.38	\$ 17,273.76
Single	\$ 7,942.09	\$ 8,259.77

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

**Artificial Intelligence (AI) Strategy and Capacity Building**

Since establishing the AI Strategy and Innovation function within Technology Services, Oakland Schools has moved from vision to execution. In September 2025, we hired the Director of AI Strategy and Innovation to lead a comprehensive AI strategy building upon the AI foundation that was laid, including

supporting the 28 districts we serve. This role delivered on the commitment in last year's budget narrative and positioned Oakland Schools to lead with clarity in a rapidly shifting environment.

This year's budget advances that strategy through two critical hires that complete the foundation of an operational AI team:

- **AI Solutions Architect**  
Provides the technical backbone for vetting, evaluating, and developing AI solutions that improve internal operations and ensure responsible adoption.
- **AI Implementation Consultant**  
Works directly with Oakland Schools staff, district leaders, and educators to deliver professional learning, cohort based programs, and hands on consultation that moves districts from awareness to sustainable implementation.

This budget investment is about protecting districts from unmanaged AI risk, accelerating responsible innovation, and ensuring Oakland Schools remains the indispensable partner districts rely on to navigate complexity and improve outcomes for every learner.

Planned initiatives include district embedded consultation, superintendent level briefings informed by needs assessment data, expanded cohort based learning aligned to national frameworks, and continued development of policy, procurement, and governance guidance as the AI landscape evolves.

### **Focus on Cybersecurity**

The cybersecurity threat environment continues to intensify, and schools remain a high value target. Technology Services has made strategic, layered investments that reduce risk, strengthen resilience, and expand countywide protection.

Budget support sustains and expands protections already deployed, including:

- Managed mobile access through our mobile device management platform
- Cybersecurity awareness training through monthly staff training and phishing exercises, plus improved end user reporting and rapid quarantine workflows
- Enhanced server security tools to monitor and protect approximately 700 servers against data exfiltration and compromise
- Strengthened security posture across Oakland Schools supported applications and devices through vulnerability identification and remediation
- Multi factor authentication across critical systems to prevent unauthorized access
- Automated threat detection through a Security Information and Event Management platform, now extended as an option to local districts at no charge
- Endpoint Detection and Response capabilities to secure connected devices
- Network stability and continuity through mitigation of Distributed Denial of Service attacks
- Ongoing culture building to reduce human risk through awareness and simulation
- Expanded district security partnership programs:
  - Internal and external penetration testing services
  - Shared SIEM capabilities for improved threat visibility
  - Phishing simulation and cybersecurity awareness training platforms for field service districts

### **Special Populations Continuum of Supports**

A new unit within Special Populations will be introduced for the 2026-27 school year. This unit was designed to address the varying levels of expertise, staffing, and resources among local education agencies; additional areas of support for districts that were identified by the center program workgroup. The ISD must play a stronger role in ensuring that students receive appropriate services in their least restrictive environment whenever possible. This new unit will provide dedicated, specialized support

focused on building local district capacity to serve complex students in their least restrictive environment. The unit will guide district teams in data-based decision-making and provide targeted consultation, professional learning, coaching, and direct problem-solving support. The unit will work collaboratively with local districts to:

- strengthen programming for students with complex needs
- support teachers and support staff through training, coaching and consultation
- reduce inappropriate referrals to center programs
- ensure students receive FAPE while remaining in local settings
- promote consistent, evidence-based practices across the county
- ensure fidelity of Leveled Program implementation in LEA's and PSA's.

### **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 2026-27, our mental health team will continue to provide critical support in key areas:

- *Expanding Tier 1 Supports* – Increasing access to Question, Persuade, Refer (QPR) training, Positive Behavioral Interventions and Supports (PBIS), Restorative Practices, 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, Behavioral Threat Assessment and Management, 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 Behavioral Supports, 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 continued 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 for districts and expanded support for districts impacted by trauma. In the 2026-27 school year, we will build on our crisis response efforts by strengthening trauma-informed and restorative 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 (NASP) 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 January 5, 2026, we have 695 Oakland County educators/professionals trained in workshop 1 with representation from 21 of our 28 districts. Workshop 2 has representation from 27 of 28 districts with 427 Oakland County educators/professionals trained.

- *I Love U Guys* - The “I Love U Guys” Foundation provides training for Pre-K through 12th grade schools, higher education, businesses, and municipal settings focused on standardized language for response to crisis situations. Additionally, they provide a standard method and all materials for locations to activate the reunification annex if necessary. As of February 1, 2026, Oakland Schools has provided four trainings for our county.
- *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. In addition, we were able to offer Advanced BTAM this year and are offering eighteen districts the opportunity to participate in a Training of Trainers, as a means to quickly scale up district capacity in order to be prepared for compliance with the new legislative requirements that take effect October 1, 2026. As of February 25, 2026, we have 663 Oakland County educators from 23 of our 28 districts and 26 Oakland County resource officers participating in this training.
- *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 February 25, 2026, we have 313 Oakland County Educators that have taken part in this training, from 26 of our 28 districts in Oakland County.

### **Intensive Mental Health & Complex Behavior Support**

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

- *Life Space Crisis Intervention (LSCI)*, which is a set of strategic and tailored verbal intervention strategies to help staff prevent, defuse, and process "crisis" situations in schools involving dysfunctional thinking and student misbehavior, and to assist students in developing more usable self-management skills.
- *Non-violent Crisis Intervention (NCI)*, which provides professional staff with the skills to safely recognize and respond to students in crisis situations. This program promotes the philosophy of Care, Welfare, Safety, and Security, and may help to proactively deescalate students in crisis, reduce the risk of injury; and comply with legislative mandates.

As we look ahead to 2026-27, Oakland Schools remains dedicated to fostering safe, supportive learning environments and providing districts with the expertise, training, and resources they need to address the ever-evolving mental health needs.

### **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. The 2026-27 budget contains funding for 2.0 FTE for Nanotechnology Consultants (approved in 2024-25)

within the Career Focused Education Fund budget and capital budgets for equipment and lab buildout within the CFE Campus Renovations Capital Projects Fund. 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 2026-27 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. We are approaching the end of our original lease period and are excited to introduce new activities and functionality in the updated STEMi beginning in the 2026-27 school year. New features include an interactive design wall, Drone Racing League (DRL) simulator, new robotics and AI interactive equipment, among others. 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 2025-26 school year. The Board of Education receives quarterly access and impact updates from Student Services.

### **Oakland Schools Technical Campus Renovations**

Oakland Schools recently completed a two-year project to renovate and refresh our four technical campuses. Renovation work consisted of the following:

- Phase I – Construction of secured entrances for all four Oakland Schools Technical Campus (OSTC) buildings. The renovations improved safety/security infrastructure and enhanced the student and guest experience. Included in the secured entrances are Welcome Centers for visitors waiting to be screened for entry into the building. In addition to providing important security controls, the Welcome Centers highlight OSTC academic programs, events and awards.
- Phase II – Consisted of the OSTC corridor refresh projects and parking lot replacements at all campuses. Improvements included updating corridor lighting, flooring, wayfinding, and program identification for all four campuses. Also included were upgrades to student collaboration spaces in common areas of the building. The project also included replacement of all parking lots and drives along with security gates at strategic locations.

Technical campus planned improvements in the 2026-27 year include the replacement of Southeast Campus rooftop units and lighting controls upgrades at all campuses in addition to the Nanotechnology lab buildout.

### **Special Collaborative Projects**

#### *Business Office Residency Program*

Oakland Schools Administration, in collaboration with local district stakeholders, developed a Business Office Residency Program that launched in June 2024. The program was created in response to significant turnover and retirements within local district business offices, coupled with the lack of a sustainable pipeline to fill these vacancies.

The residency is a two-year program in which a cohort of participants receives comprehensive technical training, leadership development, and preparation toward Michigan School Business Officials certification. Participants include individuals hired by Oakland Schools as well as staff currently employed in local district business offices. In addition to the training and certification components, Oakland School employees are placed as interns within local districts, providing them with valuable, real-world experience.

The inaugural cohort consists of four Oakland School employees and nine local district staff members. Upon completion of the program, participants are expected to be well prepared to assume leadership roles

within local district business offices. The program has experienced a highly successful first year, and the current cohort will continue its training through the 2025–26 school year. The 2026-27 budget contains funding for a second cohort, recruitment for which will begin in Spring 2026.

#### *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 Oakland County.

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

In the 2026-2027 school year, we will welcome our third cohort into the program.

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 is grounded by these goals:

1. Enhanced, equitable instructional practices grounded in research
2. Increased effectiveness of instructional leaders
3. Increased system coherence

In 2025-26, we made significant progress in ensuring educational excellence via the following indicators:

- Metrics analytics indicate strength in coaches spending a majority of their time working directly with teachers to improve student learning.
- 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 PA 146, K-12 Literacy and Dyslexia Law.

Looking ahead, Literacy Essentials Oakland will focus on strengthening the systems that sustain high-quality literacy instruction across districts. This includes enhanced and more coordinated support for literacy coaches, recognizing their critical role in building educator capacity and supporting implementation at the classroom level. The project will also prioritize stronger collaboration between the District and School Services (DSS) and Special Populations departments within Oakland Schools to ensure coherence, shared expertise, and aligned guidance for districts. Finally, continued emphasis will be placed on deepening Tier 1 instruction, supporting districts in strengthening their foundational literacy systems in ways that both meet the requirements of PA 146 and fully reflect the evidence-based instructional practices called for in the law—ensuring access and 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 was launched in the 2024-25 school year 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 program has three goals:

1. Increase and enhance teachers’ use of equitable research-informed tier 1 instructional practices that support student learning
2. Increase instructional leaders’ efficacy and effectiveness to support tier 1 instruction
3. Increased system coherence

Even though this initiative is in its early stages, good progress has already been made and will continue into 2026-27 with the following supportive data:

**EPI⇌C<sup>2</sup> NAIL & Principal efficacy data received from a CCI Survey**

Question (out of a 4.0 rating)	Fall 24-25	Fall 25-26	Change
I am able to influence district-level decisions.	3.19 (n=22)	3.26 (n=27)	<b>+.07</b>
	3.30 (n=33)	3.47 (n=30)	<b>+.17</b>
I have a voice in how this team focuses its efforts/time.	3.41 (n=22)	3.44 (n=27)	<b>+.03</b>
	3.61 (n=33)	3.77 (n=30)	<b>+.16</b>
My contributions to the team are valued.	3.41 (n=22)	3.59 (n=27)	<b>+.18</b>
	3.70 (n=33)	3.80 (n=30)	<b>+.10</b>

2026-27 will focus on:

- Adding more non-administrative instructional leaders.
- Including more teachers in PDSA cycles.
- Extending PDSA cycles from 3rd through 8th grade.
- Serving more students.

*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 is a strategic alliance between Oakland Schools and 20 districts that streamlines ERP services through BusinessPlus. By centralizing systems and support for finance, HR, and payroll, the consortium delivers standardized software, high tier support, and improved compliance readiness.

This budget sustains the technical team and infrastructure that make the consortium viable, including database administration, system analysis, hosting, monitoring, upgrades, and user support. It also supports

proactive compliance work that keeps districts aligned with changing regulations and operational requirements.

Core value drivers include:

- A dedicated technical backbone that secures and manages software and hardware infrastructure
- Proactive compliance alignment through continuous process recalibration
- End to end lifecycle management including testing, upgrades, training, and advisory governance

This model protects district operations, reduces duplication, and provides a predictable cost structure for essential business systems.

*MiServiceDesk*

The Oakland Schools Service Desk oversees MiServiceDesk, which provides tier 1 support for essential statewide education systems. This service is a critical reliability layer for Michigan districts and stakeholders and operates as the technical support division of the Michigan Collaboration Hub, led by Intermediate School Districts and MAISA.

Funding in the upcoming year sustains the staffing and tools required to maintain consistent service levels, timely issue resolution, and strong customer experience for statewide solutions that districts depend on daily, including:

- MiStrategyBank
- MICIP
- MiRead
- EduPaths
- MiEarly Childhood Connect
- Michigan Data Hub
- MiEWIMS

This investment protects statewide continuity and reduces disruption in compliance reporting, instructional planning, and data access.

**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 2026-27 budget:

<b>Department</b>	<b>Description</b>	<b>Budgeted Subsidy Amount</b>
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 Pathful (Nepris)	\$ 250,000
Students Services (Career Readiness)	Alumni Pathways - Lightcast (Economic Modeling)	\$ 45,000
District & School Services	Illuminate DnA student assessment & data analysis tool	\$ 376,000
District & School Services	Discovery Education Streaming - digital video on demand and online teaching	\$ 78,000
District & School Services	Atlas Rubicon curriculum management system	\$ 217,300
District & School Services	STAMP (STAndards-based Measurement of Proficiency) assessments	\$ 60,000
	<b>TOTAL SUBSIDIES</b>	<b>\$ 1,417,700</b>

*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.

## **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 2026-27 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 context-based, scalable models and research-based educational strategies
- *Networking Groups* – Facilitating educator collaboration through role-specific leadership development and networking cohorts
- *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 enhanced supports for schools identified through the state system of support, and strengthening improvement 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 improving high-quality early childhood programs. These efforts save local districts thousands of dollars by supporting school readiness, early identification of developmental, learning and behavioral challenges, and strategic cost-saving initiatives.

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

- Providing direct assistance, resources and outreach to young learners and their families to promote school readiness.
- Supporting program administrators with technical assistance to ensure compliance with state and federal regulations, licensing rules and grant requirements.
- Coordinating county-wide preschool recruitment marketing campaigns, saving districts an estimated \$160,900 annually.
- Managing centralized care coordination to determine child eligibility for GSRP, resulting in an estimated savings of \$475,400 in 2025-2026.
- Securing over 200 start-up and expansion grants, leveraging over \$5.0 million to expand access to GSRP.
- Providing developmental screening and referral coordination for GSRP programs, generating \$47,700 in savings while strengthening early identification systems.

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, 6 PSAs, and 62 community-based organizations. Oakland Schools recruits, trains, monitors, 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% and generating more than \$75,000 in countywide savings. Also coordinated 500 Teaching Strategies GOLD licenses, saving programs more than \$7,000 through bulk purchasing.
- *High Scope GSRP Professional Learning* – Providing HighScope curriculum training for GSRP teachers and administrators at substantially reduced rates, lowering professional learning costs up to 70% and saving districts more than \$250,000 in registration and travel expenses.

### **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 2,600 – 2,700 students each semester 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 22,800 students with an Individualized Education Program (IEP) as well as students requiring community support programs.

Coordinated ISD services support districts by providing Educational Audiologists, Orientation and Mobility Specialists, and teacher consultants for students with low-incidence disabilities. These professionals deliver high-quality instruction, consultation, and evaluations, and ensure access to services that promote student achievement. Audiological services are available to support eligibility evaluations, provide hearing assistive technology, and conduct assessments for preschool-age students to rule out hearing loss. Additional supplemental and related supports, including specialized assistive equipment and services, are also available. The Materials Center coordinates the procurement, preparation, delivery, and ongoing support of assistive equipment and alternate format instructional materials for students with IEPs.

Professional learning opportunities are offered throughout the year and are designed to address the county's identified needs, using student achievement data, compliance indicators, district input, and current educational initiatives. These opportunities focus on strengthening instruction for students with disabilities with IEPs and improving student outcomes. Oakland Schools also offers an annual Special Populations Summer Conference to build the capacity of staff who support students in self-contained and center-based programs, serving our most complex learners. This multi-day conference offers foundational shared learning experiences and a variety of targeted sessions that participants can use to deepen their knowledge. Stipends and substitute reimbursement are available for eligible staff.

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 that enable teaching, learning, and operations across public and nonpublic schools throughout the region. Our work supports districts in running stable, secure, and compliant technology environments.

Our service portfolio includes integrated online applications that support student information, human resources, finance, payroll, and academic systems. We also provide technology planning, network infrastructure, telecommunications, ONE fiber network technical support, internet connectivity, audiovisual solutions, and general technology assistance. Districts continue to partner with Oakland Schools for technology services as a cost effective and high-quality alternative to commercial solutions. In addition, we offer end-to-end technology support to districts on a cost recovery basis, providing predictable access to premium IT capabilities.

This budget supports three primary outcomes:

1. Reliable operations for students, staff, and families
2. Stronger cybersecurity and risk reduction across the county
3. Scalable innovation and modernization, including artificial intelligence, without sacrificing safety or governance

#### *Student Systems and Data Services*

The Student Applications team provides comprehensive support through two models:

- **MISTAR Q** serving 15 local education agencies and seven public school academies
- **MISTAR Lite** supporting 13 local education agencies

MISTAR Q functions as a full student information system, centralizing data, streamlining compliance reporting, and integrating with platforms such as Canvas and Google Classroom. MISTAR Lite supports districts using alternative student information systems by providing student directory management and Medicaid billing support.

The MISTAR Q consortium, in partnership with Wayne RESA and Aequitas Solutions, includes a strong governance structure with a user group and steering committee that drives strategic direction. Current work focuses on student support and success tracking including MTSS and accommodations, and real time analytics.

The team is also exploring expansion of the support framework to accommodate additional student information platforms, with the goal of creating more consistent countywide application support services across districts.

#### *Direct District Support through Field Services*

Technology Services delivers comprehensive IT support to 15 local districts through a cost-effective service model. Field Services provides year-round onsite support with highly technical staff who combine strong customer service with deep infrastructure and systems expertise. This team also supports long range district initiatives, including bond implementation, capital refresh cycles, construction technology integration, and strategic technology planning.

The budget supports staffing, tools, training, and service capacity that districts rely on for continuity and for timely resolution of issues that would otherwise interrupt instruction and daily operations.

#### **Production, Printing & Graphics**

Production, Printing & Graphics (PP&G) was established to support the printing needs of Oakland Schools and its local districts. Since its inception, the program has consistently delivered high-quality materials including brochures, booklets, programs, business cards, calendars, newsletters, posters, and more, at rates below standard market pricing. Committed to growth and innovation, PP&G have recently expanded its capabilities and streamlined workflow with new equipment, enabling in-house production of lawn signs, acrylic signage, direct-to-foam core printing, and a variety of rigid and specialty substrates, including golf balls and baseballs, all while maintaining low costs.

#### **Other Operational Areas of Oakland Schools**

- Administrative Services provides coaching for newly placed superintendents, governance training for superintendent/board teams, and leadership training for administrative teams.
- Auxiliary Services, Maintenance and Facilities Operations works with local districts in the county to share information and help improve facility management effectiveness. Collaboration among local districts allows for shared knowledge, networking and operational efficiencies.

- Facility Operations is committed to providing a safe, clean and healthy environment within our buildings and on our campus grounds. Team members strive to provide services in an efficient and cost-effective manner.
- The district continues to promote its Green Schools initiatives. The Michigan Green Schools Program encourages public and private schools to participate in environmentally friendly and energy-saving activities. There are 85 schools in the County that are participating.
- Communication Services collaborates with communications professionals across local districts, offering support and skill enhancement opportunities through tailored professional development initiatives. Our dedicated team publishes an informative District Service Report annually, ensuring transparent communication and highlighting achievements. Moreover, we prioritize the dissemination of pertinent educational topics through multiple social media platforms. Additionally, our team offers comprehensive assistance to local school districts, addressing their unique communication and marketing needs, 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 \$18.2 million of revenue for LEAs in FY 2026-27.
- Business Office Shared Services assistance on a limited scope is provided to one constituent district.
- 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 leading the effort to get universal free meals in public schools permanently.
- Event Management organizes, hosts and services professional learning opportunities. The Oakland Schools conference center provides meeting, conference and training space for educational, community and special events.
- The Office of Procurement & Contracting coordinates the procurement process and provides links for our constituent districts to county, state, and national purchasing programs and cooperative purchasing opportunities.
- Pupil Transportation provides MDE school bus safety education training; efficiency reviews; implementation, training and support for transportation-related applications; consultation for MDE required reports; training and support for transportation staff and committees and cooperative purchasing support for transportation needs.

### **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 – 8<sup>th</sup> grade students is projecting an enrollment of 250 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 2025-26 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 300 FTE and tuition is \$6,700 per pupil for Oakland County residents and \$6,900 for non-resident pupils, which represents no increase from 2025-26 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 300 students. Tuition is \$4,900 per pupil, which represents no increase from 2025-26 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 2026-27. Participating districts will also have the opportunity to apply for a mini-grant up to \$5,000 to support their foreign exchange enrichment activities.

### **Oakland Schools Economic Environment & Forward Planning**

Oakland County remains one of Michigan’s most significant economic centers, contributing more than 22 percent of the state’s GDP and benefiting from a highly educated workforce, strong professional employment base, and relatively low poverty rate. Despite these long-term strengths, the local economy has experienced a recent slowdown. Employment growth weakened in 2024, with a modest decline in payroll jobs and a small rise in unemployment, reflecting broader economic headwinds affecting Michigan and the nation. Even so, Oakland County’s labor market continues to perform comparatively well, with unemployment rates historically below the state average and a workforce characterized by high levels of educational attainment and professional occupations.

Looking ahead, economic growth in Oakland County is expected to remain modest but positive through 2027. Total employment is projected to grow at an average annual rate of approximately 0.5 percent—slower than the 2 percent growth experienced during the decade following the Great Recession. Several industries are expected to drive job gains, particularly private health and social services, finance and

insurance, and construction. However, employment in manufacturing and professional and technical services has declined in recent years and is expected to recover only gradually. The region's economy is also closely tied to the automotive industry, making it sensitive to global trade policies and tariffs that could raise production costs and slow vehicle sales in the short term.

Despite these near-term uncertainties, Oakland County's economic fundamentals remain strong and position the region for continued long-term prosperity. Small businesses play a critical role in the local economy, representing nearly 90 percent of all firms and paying wages that rank among the highest compared with similar counties nationwide. Real wages are projected to continue rising modestly through 2027, remaining above the statewide average. Combined with a highly skilled labor force and strong industry diversity, these factors support a stable economic environment and continued opportunities for employment and business growth across the county.

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 2026-27 fiscal year budget. One of the most important factors affecting the budget is the economic condition of the state of Michigan. The fiscal year 2026-27 budgets will be adopted effective July 1, 2026, 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 Board's goal is to maintain annual fund balances as set forth below:

1. The General Education Fund ending unassigned fund balance target shall be at least 15% of estimated operating expenditures.
2. The Career Focused Education Fund ending restricted fund balance target shall be equal to 15% of estimated operating expenditures.
3. The Special Education Fund ending restricted fund balance target shall be at least 5% 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 2027 Budget – Allocation Schedule**

Allocation Name			Fund 100	Fund 200	Fund 600
General Allocation			50%	25%	25%
Activity Based Cost Allocation - FTE based			27%	25%	48%
Activity Based Cost Allocation - Space Utilization			50%	24%	26%
Activity Based Cost Allocation - Transportation Miles			73%	25%	2%
	<b>Loc</b>	<b>Func</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 600</b>
Office of the Superintendent	001	0231/0232	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	27%	25%	48%
Financial Services - Property Taxes	011	259	6%	75.50%	18.50%
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	27%	25%	48%
Legal Affairs	038	232	50%	25%	25%
Records Management	039	289	50%	25%	25%
Auxiliary Services Administration	040	0257/0289	50%	25%	25%
Facilities & Building Projects	041	0261/0266	50%	24%	26%
Office of Procurement & Contracting	042	252	27%	25%	48%
Pupil, Corporate & District Services	044	0211/0285	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	27%	25%	48%
DSS Research, Evaluation & Assessment	086	281	50%	25%	25%
Plant & Fixed Charges - Facility Operations	091	261	50%	24%	26%

<b>Oakland Schools Allocated Departments Consolidated Fiscal Year 2027 Budget</b>	<b>Loc</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 600</b>	<b>Total</b>	<b>% of GEF, SEF, CFEF Funds</b>
<b>General Allocation</b>		50%	25%	25%	100%	%
Office of the Superintendent	001	456,900	228,300	228,300	913,500	0.30%
Deputy Superintendent	002	373,300	158,700	158,200	690,200	0.23%
Asst Supt - Finance & Operations	003	185,400	91,500	94,700	371,600	0.12%
LEA & Administration Support	006	740,900	32,800	32,800	806,500	0.26%
Event Management Operations	013	475,900	192,800	192,700	861,400	0.28%
Government Relations	014	370,200	184,400	184,900	739,500	0.24%
Technology Services Administration	029	159,900	77,700	83,200	320,800	0.11%
Technology Services - Technical Support Services	030	598,200	300,100	299,900	1,198,200	0.39%
Technology Services - Application Services	032	2,233,900	1,115,800	1,116,300	4,466,000	1.47%
Legal Affairs	038	487,100	250,900	520,300	1,258,300	0.41%
Records Management	039	14,400	7,400	7,300	29,100	0.01%
Auxiliary Services Administration	040	181,500	91,400	91,800	364,700	0.12%
Pupil, Corporate, & District Services	044	664,700	334,700	331,200	1,330,600	0.44%
Auxiliary Services - Shipping and Receiving	047	188,200	94,200	94,300	376,700	0.12%
Communications Services	049	583,400	290,700	291,600	1,165,700	0.38%
		7,713,900	3,451,400	3,727,500	14,892,800	4.89%
<b>General Allocation Net of Revenue</b>		70%	15%	15%	100%	
Technology Services - Licensing	028	2,206,000	469,900	469,900	3,145,800	1.03%
<b>Activity Based Cost Allocation - FTE based</b>		27%	25%	48%	100%	
Financial Services (Func 252)	011	507,800	469,500	901,600	1,878,900	0.62%
Technology Services - Enterprise Tech Services	033	749,400	695,700	1,333,000	2,778,100	0.91%
Office of Procurement & Contracting	042	237,400	218,700	419,000	875,100	0.29%
Human Resources	083	905,600	490,800	1,078,600	2,475,000	0.81%
		2,400,200	1,874,700	3,732,200	8,007,100	2.63%
<b>Property Tax Allocation - Millage</b>		6%	75.5%	18.5%	100%	
Financial Services - Property Taxes (Func 259)	011	51,600	656,500	160,500	868,600	0.29%
<b>Activity Based Cost - Space Usage</b>		50%	24%	26%	100%	
Facilities & Building Projects	041	275,400	133,300	142,300	551,000	0.18%
Plant & Fixed Charges - Facility Operations	091	498,500	248,300	301,800	1,048,600	0.34%
<b>Cost Based Allocation</b>		73%	25%	2%	100%	
Auxiliary Services - Pupil Transportation	045	208,300	71,500	6,300	286,100	0.09%
<b>Grand Total</b>		13,353,900	6,905,600	8,540,500	28,800,000	9.46%

### **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 1<sup>st</sup>, 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 3.4% over the prior year which is a conservative estimate based on current Oakland County Equalization projections. The

District experienced a Headlee rollback for ten of the last eleven years. Below are the property tax revenue expectations by fund for the proposed budget:

<b>Property Taxes</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 15,547,600	\$ 16,076,200	\$ 528,600	3.40%
Special Education Fund	197,835,800	204,562,200	6,726,400	3.40%
Career Focused Education Fund	48,379,700	50,024,600	1,644,900	3.40%
Total Property Tax Revenue	\$ 261,763,100	\$ 270,663,000	\$ 8,899,900	3.40%

### **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 began improving in 2023-24 after years of weak interest rates. Investment revenues for 2025-26 are projected to decrease approximately 11% and are budgeted to decline further in 2026-27 due to future economic uncertainties:

<b>Investment Revenue</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 1,500,000	\$ 1,200,000	\$ (300,000)	-20.0%
Special Education Fund	3,136,700	2,509,400	(627,300)	-20.0%
Career Focused Education Fund	1,220,000	976,000	(244,000)	-20.0%
Shared Services & Tuition Programs Fund 270	185,000	148,000	(37,000)	-20.0%
ONE Fund 271	530,000	424,000	(106,000)	-20.0%
Medicaid Fund 273	450,000	360,000	(90,000)	-20.0%
HR/Finance Consortium 277	50,000	40,000	(10,000)	-20.0%
Debt Service Funds	419,000	1,206,000	787,000	187.8%
Capital Project Funds	1,280,000	1,024,000	(256,000)	-20.0%
Production Print Enterprise Fund	7,800	6,000	(1,800)	-23.1%
Total Investment Revenue	\$ 8,778,500	\$ 7,893,400	\$ (885,100)	-10.1%

### **Other Local Revenue**

District wide, Other Local Revenue is projected to remain relatively flat in most funds, increasing by 4.0% in 2026-27. Significant changes include:

- decrease in total payments related to the Community Telecommunications Network due to an additional CTN distribution which occurred in 2025-26
- CFEF miscellaneous revenue is projected to decrease due to the receipt of public surplus auction revenue in 2025-26
- Net VLAC and ACE tuition revenue is projected to increase year to year due to refunds issued in 2025-26 in accordance with the District’s fund balance protocol
- Foreign Exchange Program revenue is projected to increase due to expected increased participation
- decrease in E-rate revenue in the ONE Fund due to a reduction in projects which qualify for the refund

The schedules below depict the changes by fund.

<b>GEF local revenue</b>	2025-26	2026-27	\$ change	% change
Auxiliary Services-Rebates	\$ 40,000	\$ 40,000	\$ -	0.0%
Central Applicant Tracking	167,200	175,500	8,300	5.0%
Community Television Network (CTN)	750,000	600,000	(150,000)	-20.0%
Conference Center - Catering Revenue	28,500	28,500	-	0.0%
Cooperative Programs	173,000	173,000	-	0.0%
District & School Services - Discovery/Learn 360	238,900	212,000	(26,900)	-11.3%
District & School Services - Illuminate	537,000	536,300	(700)	-0.1%
District & School Services - Rubicon West	85,500	82,000	(3,500)	-4.1%
Miscellaneous and Other	58,000	56,500	(1,500)	-2.6%
MOOR Coop Fees	85,200	85,200	-	0.0%
Rental Fees	36,100	36,100	-	0.0%
Technology Services - Student Application	612,000	614,700	2,700	0.4%
Technology Services - Virtual Server Area Storage	127,700	127,700	-	0.0%
Workshop fees	350,000	350,000	-	0.0%
<b>Total GEF Other Local Revenue</b>	<b>\$ 3,289,100</b>	<b>\$ 3,117,500</b>	<b>\$ (171,600)</b>	<b>-5.2%</b>

<b>SEF Local Revenue</b>	2025-26	2026-27	\$ change	% change
Professional development workshop fees	\$ 50,000	\$ 50,000	\$ -	0.0%
Miscellaneous & other	20,000	20,000	-	0.0%
<b>Total SEF Other Local Revenue</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>0.0%</b>

<b>CFEF Local Revenue</b>	2025-26	2026-27	\$ change	% change
Early college tuition	\$ 445,000	\$ 445,000	\$ -	0.0%
Miscellaneous revenue	66,500	26,500	(40,000)	-60.2%
Program revenue	68,800	68,800	-	0.0%
<b>Total CFEF Other Local Revenue</b>	<b>\$ 580,300</b>	<b>\$ 540,300</b>	<b>\$ (40,000)</b>	<b>-6.9%</b>

<b>Special Revenue Funds</b>	2025-26	2026-27	\$ change	% change
Shared Services	\$ 11,403,900	\$ 11,992,300	\$ 588,400	5.2%
VLAC Program - Tuition	3,078,600	3,666,500	587,900	19.1%
ACE Tuition	1,218,300	1,470,000	251,700	20.7%
Graduation Alliance	1,400,000	1,400,000	-	0.0%
Foreign Exchange Program	108,000	180,000	72,000	66.7%
ONE Fund - capital outlay fees	523,800	523,800	-	0.0%
ONE Fund - Erate discount revenue	400,000	100,000	(300,000)	-75.0%
Medicaid Fund	17,837,900	18,495,100	657,200	3.7%
HR/Finance Consortium Fees	1,161,000	1,183,700	22,700	2.0%
School Activities Fund	180,000	180,000	-	0.0%
<b>Total Special Revenue Fund Local Revenue</b>	<b>\$ 37,311,500</b>	<b>\$ 39,191,400</b>	<b>\$ 1,879,900</b>	<b>5.0%</b>

<b>PPEF Local Revenue</b>	2025-26	2026-27	\$ change	% change
Production printing - external services	\$ 350,000	\$ 350,000	\$ -	0.0%
Production printing - internal services	430,000	430,000	-	0.0%
Fingerprinting & miscellaneous revenue	65,000	65,000	-	0.0%
<b>Total PPEF Other Local Revenue</b>	<b>\$ 845,000</b>	<b>\$ 845,000</b>	<b>\$ -</b>	<b>0.0%</b>

	2025-26	2026-27	\$ change	% change
<b>Grand Total - other local revenue</b>	<b>\$ 42,095,900</b>	<b>\$ 43,764,200</b>	<b>\$ 1,668,300</b>	<b>4.0%</b>

### **State Source Revenue**

The majority of State Revenue is projected to stay flat across all funds for 2026-27, 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 decrease but has a corresponding expenditure decrease as these funds are passed through to the Office of Retirement Services.
- Section 27L(4) Healthcare Offset revenue is projected to be one-time funding in 2025-26 and has been removed from the 2026-27 budget.
- Section 147a(2) MPSERS Normal Cost Offset revenue contained a one-time adjustment in 2025-26 that is not included in the 2026-27 budget, causing a reduction in that categorical.

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

<b>State Source Revenue</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 7,617,100	\$ 7,509,100	\$ (108,000)	-1.4%
Special Education Fund	9,431,500	9,168,300	(263,200)	-2.8%
Career Focused Education Fund	6,560,900	6,343,200	(217,700)	-3.3%
Shared Services - MPSERS Section 147	1,763,700	1,578,200	(185,500)	-10.5%
Medicaid - MPSERS MPSERS Section 147	72,400	61,200	(11,200)	-15.5%
HR/FIN - MPSERS MPSERS Section 147	97,200	95,500	(1,700)	-1.7%
PPEF - MPSERS MPSERS Section 147	56,200	56,300	100	0.2%
Total State Source Revenue	\$ 25,599,000	\$ 24,811,800	\$ (787,200)	-3.1%

**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.

<b>Indirect Revenue</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 326,300	\$ 326,300	\$ -	0.0%
Special Education Fund	250,000	250,000	-	0.0%
Career Focused Education Fund	13,000	13,000	-	0.0%
Shared Services & Tuition Programs	538,400	552,000	13,600	2.5%
Total Other Financing Sources Revenue	\$ 1,127,700	\$ 1,141,300	\$ 13,600	1.2%

**Other Financing Sources**

Oakland Schools’ other financing source revenues are presented in the table below. Most revenue lines in this category are for interfund operating transfers. Operating transfers are made based on the availability of funds in any given year and current and anticipated needs of the District. Also included in Debt Service Funds is the interest subsidy received from the federal government for the Qualified School Construction Bonds (QSCB). Operating transfers show a significant decrease in 2026-27 as additional funds were available in 2025-26 to transfer for current and future capital projects. Additionally, transfers to the QSCB bonds that will become due in 2027 are reduced in 2026-27.

<b>Other Financing Sources Net of Indirect Revenue</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 396,200	\$ 406,000	\$ 9,800	2.5%
Career Focused Education Fund	1,025,000	25,000	(1,000,000)	-97.6%
ONE Fund	426,600	426,600	-	0.0%
HR/Finance Consortium	50,000	50,000	-	0.0%
Debt Service Funds	4,832,700	4,536,300	(296,400)	-6.1%
Capital Project Funds	10,500,000	9,200,000	(1,300,000)	-12.4%
Total Other Financing Sources Revenue	\$ 17,230,500	\$ 14,643,900	\$ (2,586,600)	-15.0%

**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 2026-27 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 1.1% increase in grant revenues and expenditures due to anticipated growth of early childhood programs and the amount of carryover funds expected.

<b>Grant Revenue</b>	2025-26	2026-27	\$ change	% change
Local Source Revenue	\$ 2,910,000	\$ 1,866,600	\$ (1,043,400)	-35.9%
State Source Revenue	132,265,000	136,389,300	4,124,300	3.1%
Federal Source Revenue	62,826,000	61,993,900	(832,100)	-1.3%
Total Grant Revenue	\$ 198,001,000	\$ 200,249,800	\$ 2,248,800	1.1%
<b>Grant Expenditures and Other</b>	2025-26	2026-27	\$ change	% change
Instruction	\$ 491,700	\$ 423,500	\$ (68,200)	-13.9%
Support Services:				
Pupil	7,322,400	7,205,200	(117,200)	-1.6%
Instructional Staff	15,028,200	17,908,300	2,880,100	19.2%
General Administration	70,000	36,900	(33,100)	-47.3%
Business Services	145,300	117,500	(27,800)	-19.1%
Operations & Maintenance	170,200	20,300	(149,900)	-88.1%
Pupil Transportation Services	2,845,500	2,523,000	(322,500)	-11.3%
Central Services	4,334,300	5,744,900	1,410,600	32.5%
Other Services	10,000	-	(10,000)	-100.0%
Community Services	3,390,900	3,341,200	(49,700)	-1.5%
Interdistrict Transfers and Other	164,192,500	162,929,000	(1,263,500)	-0.8%
Total expenditures and other	\$ 198,001,000	\$ 200,249,800	\$ 2,248,800	1.1%

**Expenditure Assumptions & Proposed Budgets**

**Staffing Changes**

The schedule represented below provides a snapshot of staffing as of March 2026 and changes incorporated into our fiscal year 2026-27 budgets. The resulting staff adjustments, if any, are intended to better meet our service priorities and manage our operating costs.

<b>Summary Staffing Report (as of 3/10/26)</b>			
	<b>FTE</b>	<b>FTE</b>	
<b>Business &amp; Operations Departments</b>	<b>2025-26</b>	<b>2026-27</b>	<b>Change</b>
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	12.0	11.0	-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	4.2	-0.5
Shipping/Receiving	2.0	3.0	1.0
Transportation	2.0	2.0	0.0
<b>Subtotal:</b>	<b>81.0</b>	<b>80.5</b>	<b>-0.5</b>
<b>Programs &amp; Services Departments</b>	<b>FTE</b>	<b>FTE</b>	<b>Change</b>
<b>2025-26</b>	<b>2026-27</b>		
Student Services (Technical Campuses)	159.5	159.5	0.0
Child Nutrition	1.3	1.3	0.0
District & School Services & Pupil Services	96.1	95.8	-0.3
Gov't Relations	2.7	2.7	0.0
Special Populations	83.7	89.7	6.0
Student Services	21.3	21.3	0.0
Technology Services	61.3	63.3	2.0
<b>Subtotal:</b>	<b>425.9</b>	<b>433.5</b>	<b>7.7</b>
<b>Other Programs &amp; Services</b>	<b>FTE</b>	<b>FTE</b>	<b>Change</b>
<b>2025-26</b>	<b>2026-27</b>		
Accelerated Early College (ACE)	2.1	2.1	0.0
Shared & Field Services / MiPEER	112.5	112.5	0.0
Virtual Learning Academy Consortium (VLAC)	17.2	17.2	0.0
Production Print & Graphics	4.3	4.3	0.0
<b>Subtotal:</b>	<b>136.1</b>	<b>136.1</b>	<b>0.0</b>
<b>Total Across All Departments:</b>	<b>642.9</b>	<b>650.1</b>	<b>7.2</b>

### **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 2026-27 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 2026-27 is 1.3%. The union wage base will experience step increases resulting in a wage base cost growth rate estimated at .9%. As a cost efficiency measure, and

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

The schedule below illustrates the salary and wage plus FICA (social security plus Medicare) changes by fund. All FY 2026-27 positions are assumed to be filled and fully funded for the entire year, whereas the FY 2025-26 budget takes current vacancies into consideration at the time of the 2<sup>nd</sup> budget amendment. All budget figures listed below are presented net of grant funded expenditures:

<b>Salaries &amp; Wages w/FICA</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 11,828,500	\$ 12,601,700	\$ 773,200	6.5%
Special Education Fund	12,607,700	13,674,300	1,066,600	8.5%
Career Focused Education Fund	20,079,000	20,450,900	371,900	1.9%
Shared Services & Tuition Programs	10,207,200	10,341,200	134,000	1.3%
Medicaid Fund	372,500	366,200	(6,300)	-1.7%
HR/Finance Consortium	600,700	624,200	23,500	3.9%
Production Print Enterprise Fund	310,900	321,500	10,600	3.4%
Total Salary & Wages w/FICA	\$ 56,006,500	\$ 58,380,000	\$ 2,373,500	4.2%

### **MPERS Retirement Costs**

The district will pay, for most employees, an additional \$28.10 in retirement costs for every \$100 of wages it pays to our employees in fiscal year 2026-27. 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 2026-27 is 26.53%. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures:

<b>MPERS Retirement Costs</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 4,658,600	\$ 4,566,600	\$ (92,000)	-2.0%
Special Education Fund	5,000,000	5,023,600	23,600	0.5%
Career Focused Education Fund	7,786,400	7,475,200	(311,200)	-4.0%
Shared Services & Tuition Programs	3,678,800	3,503,500	(175,300)	-4.8%
Medicaid Fund	151,400	136,800	(14,600)	-9.6%
HR/Finance Consortium	242,200	229,300	(12,900)	-5.3%
Production Print Enterprise Fund	119,400	114,200	(5,200)	-4.4%
Total MPERS Retirement Costs	\$ 21,636,800	\$ 21,049,200	\$ (587,600)	-2.7%

### **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 17% on average toward the cost of their health insurance, under the hard cap scenario. Future increases to the employer hard cap limits are subject to the medical consumer price index, over which the district has no jurisdiction.

<b>Healthcare Insurance</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 1,213,800	\$ 1,338,600	\$ 124,800	10.3%
Special Education Fund	1,478,500	1,646,100	167,600	11.3%
Career Focused Education Fund	2,361,400	2,657,100	295,700	12.5%
Shared Services & Tuition Programs	1,177,800	1,106,500	(71,300)	-6.1%
Medicaid Fund	64,200	65,000	800	1.2%
HR/Finance Consortium	34,300	34,800	500	1.5%
Production Print Enterprise Fund	77,600	78,400	800	1.0%
Total Healthcare Insurance Costs	\$ 6,407,600	\$ 6,926,500	\$ 518,900	8.1%

**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 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 7.5% for dental and 2% for life and disability programs. Budget increases are included for workers compensation insurance based on a slight increase in our experience modification combined with rate increases. Nominal changes to other insurance budgets are expected in 2026-27. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures and assume full staffing:

<b>Other Benefits</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 426,700	\$ 491,900	\$ 65,200	15.3%
Special Education Fund	443,600	500,300	56,700	12.8%
Career Focused Education Fund	803,400	924,900	121,500	15.1%
Shared Services & Tuition Programs	411,300	463,600	52,300	12.7%
Medicaid Fund	9,400	10,000	600	6.4%
HR/Finance Consortium	21,700	26,900	5,200	24.0%
Production Print Enterprise Fund	11,200	11,700	500	4.5%
Total Other Insurances	\$ 2,127,300	\$ 2,429,300	\$ 302,000	14.2%

**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 2026-27 contain a shift in budgets for Artificial Intelligence from purchased services to the addition of 2.0 FTE as aforementioned in this executive summary, which is the primary driver for those budgets decreasing in 2026-27 by 4.5%. Professional services budgets in the capital projects funds are projected to decrease as the demand for services was higher in 2025-26 when the campus renovations projects were in their early stages. We will carefully monitor budgets and adjust them as necessary through the amendment process.

<b>Purchased Services/Supplies/Other</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 7,098,100	\$ 6,779,000	\$ (319,100)	-4.5%
Special Education Fund	4,022,200	4,127,000	104,800	2.6%
Career Focused Education Fund	8,412,800	8,441,400	28,600	0.3%
Shared Services & Tuition Programs	4,883,000	5,036,900	153,900	3.2%
ONE Fund	1,686,400	1,648,100	(38,300)	-2.3%
Medicaid Fund	137,900	146,500	8,600	6.2%
HR/Finance Consortium	266,400	243,600	(22,800)	-8.6%
School Activities Fund	180,000	180,000	-	0.0%
Debt Service Funds	6,500	6,500	-	0.0%
Capital Projects Funds	179,000	142,900	(36,100)	-20.2%
Production Print Enterprise Fund	429,000	468,000	39,000	9.1%
Total Combined Budgets	\$ 27,301,300	\$ 27,219,900	\$ (81,400)	-0.3%

### **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. Budget increases in the Special Education, Medicaid and Production Print Enterprise Funds are due to technology capital needs at the leased building housing those activities. Decreases in ONE Fund capital budgets are for the countywide fiber infrastructure project that will be completed in 2025-26.

<b>Capital Expenditures</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 892,400	\$ 936,100	\$ 43,700	4.9%
Special Education Fund	394,300	678,500	284,200	72.1%
Career Focused Education Fund	248,600	245,600	(3,000)	-1.2%
Shared Services & Tuition Programs	300,200	260,000	(40,200)	-13.4%
ONE Fund	1,229,300	35,000	(1,194,300)	-97.2%
Medicaid Fund	4,100	35,600	31,500	768.3%
Capital Projects Funds	21,733,200	21,626,300	(106,900)	-0.5%
Production Print Enterprise Fund	19,800	66,700	46,900	236.9%
Total Capital Outlay Budgets	\$ 24,821,900	\$ 23,883,800	\$ (938,100)	-3.8%

### **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 and HR/Finance Consortium. In 2025-26, the General Education Fund budget contains an additional \$1.0 million transfer to the Career Focused Education Fund to be used for the STEMi lease and operations. Special Education Fund budgets 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 2025-26 as more funding was available for the aforementioned renovation projects. The Shared Services & Tuition Programs budgets contain payments to local districts for the foreign exchange program. In 2026-27, the District is increasing the payments to LEA's from \$4,000 per student to \$5,000 per student for participating in the program. This increase, combined with an anticipated increase in students and mini-

grant opportunities for participating districts results in an increased budget in this fund. Debt service fund transfers are expected to decrease in 2026-27 due to the payoff of the Qualified School Construction Bonds.

<b>Other Financing Uses</b>	2025-26	2026-27	\$ change	% change
General Education Fund	\$ 1,700,000	\$ 700,000	\$ (1,000,000)	-58.8%
Special Education Fund	193,068,600	195,847,000	2,778,400	1.4%
Career Focused Education Fund	18,636,300	17,344,300	(1,292,000)	-6.9%
Shared Services & Tuition Programs	421,200	556,000	134,800	32.0%
ONE Fund	148,000	148,000	-	0.0%
Medicaid Fund	17,620,800	18,156,200	535,400	3.0%
HR/Finance Consortium	138,400	141,800	3,400	2.5%
Debt Service Funds	770,000	473,600	(296,400)	-38.5%
Production Print Enterprise Fund	26,700	28,000	1,300	4.9%
<b>Total Other Financing Uses</b>	<b>\$ 232,530,000</b>	<b>\$ 233,394,900</b>	<b>\$ 864,900</b>	<b>0.4%</b>

**Debt Service Expenditures**

Included in this budget document are the individual budgets for all three of our Debt Service funds. Principal payments in 2026-27 reflect the maturity of the Qualified School Construction Bonds in May 2027, totaling \$14.8 million. For additional debt service details, please reference the specific fund budget documents. At the time of the printing of this document, the District is in the process of doing a partial refunding of the 2016 Refunding Bonds. As it is too early to budget for the impact of the refunding, the budgets will be amended in the first budget amendment of 2026-27, after the refunding is complete. Below are the combined debt service budgeted expenditures:

<b>Debt Service expenditures</b>	2025-26	2026-27	\$ change	% change
Debt Service - Principal redemption	\$ 1,610,000	\$ 16,490,000	\$ 14,880,000	924.2%
Debt Service - Interest	1,777,200	1,696,700	(80,500)	-4.5%
<b>Total Debt Service Expenditures</b>	<b>\$ 3,387,200</b>	<b>\$ 18,186,700</b>	<b>\$ 14,799,500</b>	<b>436.9%</b>

## Fund Equity Assumptions

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

<b>GEF Fund Balance Information</b>	2025-26	2026-27	\$ change
Non-spendable - prepaids	\$ 66,400	\$ 66,400	\$ -
Assigned	11,233,100	12,407,300	1,174,200
Unassigned	4,134,700	4,181,700	47,000
Total Budgeted Ending Fund Balance	\$ 15,434,200	\$ 16,655,400	\$ 1,221,200
Unassigned Fund Balance as % of Budgeted Expenditures	15%	15%	
<b>SEF Fund Balance Information</b>			
	2025-26	2026-27	\$ change
Non-spendable - prepaids	\$ 39,200	\$ 39,200	\$ -
Restricted for future center facility renovations	20,943,200	15,934,100	(5,009,100)
Restricted - Special Education Fund	1,167,200	1,239,400	72,200
Total Budgeted Ending Fund Balance	\$ 22,149,600	\$ 17,212,700	\$ (4,936,900)
Restricted Fund Balance as % of Budgeted Expenditures	5%	5%	
<b>CFEF Fund Balance Information</b>			
	2025-26	2026-27	\$ change
Non-spendable - Prepaids, Inventory, etc.	\$ 43,000	\$ 43,000	\$ -
Restricted - Career Focused Education	7,946,600	8,329,300	382,700
Total Budgeted Ending Fund Balance	\$ 7,989,600	\$ 8,372,300	\$ 382,700
Restricted Fund Balance as % of Budgeted Expenditures	14%	14%	

*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](mailto:HR@oakland.k12.mi.us). Students and others should contact the Civil Rights/Title IX Coordinator at (248) 209-2590 or [Laura.Richards-Farwell@oakland.k12.mi.us](mailto:Laura.Richards-Farwell@oakland.k12.mi.us).*



# **General Education Fund Original Budget and Five-Year Forecast**

Fiscal Year 2026-27

## GENERAL EDUCATION FUND SPECIFIC ANALYSIS

### FUND OVERVIEW

The Oakland Schools General Education Fund is projected to end FY 2026-27 with an unassigned year-end fund balance (at the time of this printing) of \$4,181,700. In 2025-26 and 2026-27, 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 2025-26 and 2026-27 are detailed in the schedules below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Non-Spendable - Prepaids	\$ 66,400	\$ 66,400
Assigned	11,233,100	12,407,300
Unassigned	4,134,700	4,181,700
<b>Total Budgeted Ending Fund Balance</b>	<b>\$ 15,434,200</b>	<b>\$ 16,655,400</b>

FY 2026-27 revenues are projected to be \$28.6 million:

- Property taxes - \$16.1 million (56% of total revenue)
- Other local revenues - \$4.3 million
- State Source revenues - \$7.5 million
- Other Financing Source revenues - \$.7 million

FY 2026-27 expenditures are projected to be \$27.4 million:

- General Administration - \$3.4 million
- Finance and Operations - \$10.8 million
- Instructional Programs and Services - \$10.9 million
- Plant and Fixed charges - \$2.3 million

The proposed FY 2026-27 General Education Fund budget contains an operating surplus of \$1,221,200.

### Revenue

The below represent significant assumptions and items of interest in the 2026-27 revenue budgets:

- Property taxes have been budgeted to increase by 3.4% 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 2026-27 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 to remain constant in 2026-27 with just minor increases. Indirect revenue is directly correlated to direct grant spending and fluctuates annually based on the timing of expenditures.

## **Expenditures**

The below represent significant assumptions and items of interest in the 2026-27 expenditure budgets:

- Salary and benefit budgets were forecasted in fiscal year 2026-27 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 2026-27 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2025-26 budgets have been adjusted for unfilled positions and vacancies through March 2026.
- Staffing changes contained in the General Education Fund budget include:
  - (.27) FTE reduction – HR Manager
  - (.50) FTE reduction – Business Office Residency Program
  - (.30) FTE reduction – District & School Services part-time staff
  - .50 FTE increase – Warehouse Supervisor
  - 2.0 FTE increase - Artificial Intelligence, representing a shift in funding from purchased services; no overall increase
- The 2026-27 General Education Fund budget includes a shift in funding some of our Early Childhood staff that were previously funded by grants due to the loss of Great Start Collaborative funding. These staff allocations will be re-evaluated with the release of the state's 2026-27 budget.
- 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**

- 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:
  - 2027-28 2.7%
  - 2028-29 through 2031-32 2.6%
- 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 March 2026 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
- Fee-based service revenues are budgeted at 1.5 million for 2026-27 and are expected to remain stable through the duration of the forecast.

- Technology application fees are budgeted at \$.7 million for 2026-27 and are expected to remain flat through 2032.
- State source revenues of \$7.5 million in 2026-27 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.
- Other Financing Sources consist 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**

- 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.
- 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 \$184,500 for calendar year 2026) 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, 2025 through September 30, 2026 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%
<b>Total Rate Charged</b>	<b>44.93%</b>	<b>41.19%</b>	<b>39.36%</b>	<b>39.23%</b>	<b>41.06%</b>	<b>39.23%</b>	<b>43.10%</b>	<b>39.43%</b>

The forecasted rates for October 1, 2026 through September 30, 2027 contained in the Governor’s proposed FY27 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	27.51%	22.77%	21.34%	15.21%	16.64%	15.21%	26.08%	21.41%
MPSERS UAAL Stabilization Rate	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%
Subtotal	41.02%	36.28%	34.85%	28.72%	30.15%	28.72%	39.59%	34.92%
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%
<b>Total Rate Charged</b>	<b>41.02%</b>	<b>37.28%</b>	<b>37.85%</b>	<b>37.72%</b>	<b>37.15%</b>	<b>37.72%</b>	<b>41.59%</b>	<b>37.92%</b>

In order to project a budgeted rate overall for Oakland Schools for 2026-27, 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 2026-27 has been established at 26.53%. 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.

**Fund Balance**

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

2027-28	\$4.4 million	12.7%
2028-29	\$5.5 million	16.7%
2029-30	\$6.3 million	21.3%
2030-31	\$6.1 million	20.2%
2031-32	\$5.5 million	17.5%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 BUDGET</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
<b>FUND EQUITY, BEGINNING OF YEAR</b>					
Non-Spendable Prepaids, Inventory, & Deposits Assigned	55,353	66,400	66,400		0.00%
Assigned	7,700,000	9,796,000	11,233,100		14.67%
Unassigned	4,660,488	4,713,600	4,134,700		-12.28%
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>12,415,841</b>	<b>14,576,000</b>	<b>15,434,200</b>		<b>5.89%</b>
<b>REVENUE</b>					
<b>LOCAL SOURCES</b>					
Property Taxes	14,846,578	15,547,600	16,076,200	A	3.40%
Interest on Investments	1,593,532	1,500,000	1,200,000	B	-20.00%
Auxiliary Services - Purchasing Card Rebate	41,725	40,000	40,000		0.00%
Central Applicant Tracking	163,151	167,200	175,500		4.96%
Community Telecommunications Network (CTN)	750,000	750,000	600,000	C	-20.00%
Conference Center - Catering Revenue	39,753	28,500	28,500		0.00%
Cooperative Purchasing Rebates	185,591	173,000	173,000		0.00%
District & School Services - Discovery/Learn 360	211,730	238,900	212,000		-11.26%
District & School Services - Illuminate	513,724	537,000	536,300		-0.13%
District & School Services - Rubicon West	82,316	85,500	82,000		-4.09%
MAISA IGA	81,615	-	-		0.00%
MOR COOP Fees	11,375	85,200	85,200		0.00%
Rental - Facility Rental Fees (External)	23,546	11,000	11,000		0.00%
Rental - Virtual Learning Academy	34,300	25,100	25,100		0.00%
SCECH Credits	5,205	-	-		0.00%
Technology Services - Student Application	607,516	612,000	614,700		0.44%
Technology Services - Virtual (Cloud) Server Area Storage	117,637	127,700	127,700		0.00%
Workshop Fees	346,383	350,000	350,000		0.00%
Miscellaneous & Other	71,618	58,000	56,500		-2.59%
<b>TOTAL LOCAL SOURCES</b>	<b>19,727,295</b>	<b>20,336,700</b>	<b>20,393,700</b>		<b>0.28%</b>
<b>STATE SOURCES</b>					
Section 81 - General Aid	4,482,875	4,693,600	4,787,500		2.00%
Section 147a(2) MPSERS Normal Cost Offset	426,035	571,700	447,200	D	-21.78%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	119,169	-	-		0.00%
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	631,050	-	-		0.00%
Section 147c(1) MPSERS UAAL Rate Stabilization	1,160,635	1,839,300	1,932,400		5.06%
Section 147c(2) MPSERS One Time Deposit	263,817	-	-		0.00%
Section 147e MPSERS Employer DC Match	57,417	75,500	75,500		0.00%
Section 147g MPSERS 3% Healthcare Reimbursement	216,687	-	-		0.00%
Section 27L4 Healthcare Offset	-	170,500	-	E	-100.00%
MPSERS DC Credit	23,262	37,000	37,000		0.00%
Section 152a Headlee Obligation for Data Collections	264	200	200		0.00%
Section 26.a Renaissance Zone	1,585	1,600	1,600		0.00%
Section 26d Brownfield Redevelopment Reimbursement	74,033	47,800	47,800		0.00%
State Payment in Lieu of Taxes	163,336	164,700	164,700		0.00%
State Payment in Lieu of Taxes - SBTE	-	15,200	15,200		0.00%
<b>TOTAL STATE SOURCES</b>	<b>7,620,165</b>	<b>7,617,100</b>	<b>7,509,100</b>		<b>-1.42%</b>
<b>OTHER FINANCING SOURCES</b>					
Proceeds from Sale of Capital Assets	18,000	-	-		0.00%
Transfer from Fund 270 - Indirect	261,155	269,200	276,000		2.53%
Transfer from MiPeer Fund 277	127,000	127,000	130,000		2.36%
Indirect Revenue	484,544	326,300	326,300		0.00%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>890,699</b>	<b>722,500</b>	<b>732,300</b>		<b>1.36%</b>
<b>TOTAL REVENUE</b>	<b>28,238,159</b>	<b>28,676,300</b>	<b>28,635,100</b>		<b>-0.14%</b>
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>40,654,000</b>	<b>43,252,300</b>	<b>44,069,300</b>		<b>1.89%</b>

**OAKLAND SCHOOLS GENERAL EDUCATION FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 BUDGET</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
EXPENDITURES					
General Administration	2,485,213	3,420,100	3,428,200		0.24%
Finance & Operations	8,652,280	10,698,000	10,750,400		0.49%
Instructional Programs & Services	9,081,485	10,531,000	10,923,100		3.72%
Plant & Fixed Charges	5,859,011	3,169,000	2,312,200		-27.04%
<b>TOTAL EXPENDITURES</b>	<b>26,077,989</b>	<b>27,818,100</b>	<b>27,413,900</b>		<b>-1.45%</b>
Operating Surplus/(Deficit)	2,160,170	858,200	1,221,200		42.30%
FUND EQUITY, END OF YEAR					
Non-Spendable Prepaids, Inventory, & Deposits	66,417	66,400	66,400		0.00%
Assigned	9,796,000	11,233,100	12,407,300		10.45%
Unassigned	4,713,594	4,134,700	4,181,700		1.14%
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>14,576,011</b>	<b>15,434,200</b>	<b>16,655,400</b>		<b>7.91%</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>40,654,000</b>	<b>43,252,300</b>	<b>44,069,300</b>		<b>1.89%</b>

**OAKLAND SCHOOLS GENERAL EDUCATION FUND  
EXPENDITURE BUDGET SUMMARY  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
<b>General Administration</b>					
001 Office of the Superintendent	412,504	446,700	456,900		2.28%
002 Deputy Superintendent	281,138	369,700	373,300		0.97%
003 Assistant Superintendent - Finance & Operations	182,611	190,100	185,400		-2.47%
006 LEA & Administration Support	530,043	746,700	740,900		-0.78%
049 Communications Services	513,375	582,600	583,400		0.14%
083 Human Resources	395,699	910,300	905,600		-0.52%
084 Central Applicant Tracking	169,843	174,000	182,700		5.00%
<b>GROUP TOTAL</b>	<b>2,485,213</b>	<b>3,420,100</b>	<b>3,428,200</b>		<b>0.24%</b>
<b>Finance &amp; Operations</b>					
011 Financial Services	421,578	527,300	531,300		0.76%
013 Event Management	392,113	484,700	475,900		-1.82%
014 Government Relations	346,945	367,300	370,200		0.79%
028 Technology Services - Technology Licensing	1,924,600	2,151,600	2,206,000		2.53%
029 Technology Services - Administration	143,930	159,300	159,900		0.38%
030 Technology Services - Technical Support Services	655,654	667,400	598,200		-10.37%
031 Artificial Intelligence	-	911,000	911,000		0.00%
032 Technology Services - Application Services	2,103,490	2,252,200	2,233,900		-0.81%
033 Technology Services - Enterprise Technical Services	629,630	755,700	749,400		-0.83%
038 Legal Affairs	318,311	477,300	487,100		2.05%
039 Records Management	1,595	14,400	14,400		0.00%
040 Auxiliary Services, Maintenance, & Facility Operations	182,494	191,900	181,500		-5.42%
041 Facilities & Building Projects	230,570	274,500	275,400		0.33%
042 Office of Purchasing Management	189,372	234,100	237,400		1.41%
044 Pupil, Corporate, & District Services	605,025	637,700	664,700		4.23%
045 Auxiliary Services - Pupil Transportation	155,234	200,500	208,300		3.89%
047 Auxiliary Services - Shipping & Receiving	94,905	133,400	188,200	F	41.08%
048 Child Nutrition	256,834	257,700	257,600		-0.04%
<b>GROUP TOTAL</b>	<b>8,652,280</b>	<b>10,698,000</b>	<b>10,750,400</b>		<b>0.49%</b>
<b>Instructional Programs &amp; Services</b>					
018 Workshops	503,295	883,500	883,500		0.00%
081 District & School Services - School Culture & Climate	1,377,094	1,615,200	1,632,200		1.05%
082 District & School Services - Early Childhood	846,473	881,900	1,131,300	G	28.28%
085 District & School Services - Instruction & Pedagogy	2,768,566	3,081,200	3,151,500		2.28%
086 District & School Services - Research, Eval, & Assessment Plus	524,566	558,300	567,500		1.65%
087 District & School Services - Curriculum & Assessment	1,404,462	1,677,000	1,665,500		-0.69%
089 District & School Services - Leadership & School Improvement	1,657,029	1,833,900	1,891,600		3.15%
<b>GROUP TOTAL</b>	<b>9,081,485</b>	<b>10,531,000</b>	<b>10,923,100</b>		<b>3.72%</b>
<b>Plant &amp; Fixed Charges</b>					
011 TXG-Property Tax Adjustments & Fees	33,415	51,600	53,600		3.88%
091 Plant & Fixed Charges - Facility Operations	446,111	427,800	498,500		16.53%
092 Plant & Fixed Charges - Telephone	58,186	118,500	119,300		0.68%
093 Facility Operations - Summit Place North	158,473	132,700	132,400		-0.23%
094 Plant & Fixed Charges - Capital Outlay	318,526	800,000	870,000		8.75%
095 Operating Transfers Out	4,844,300	1,638,400	638,400	H	-61.04%
<b>GROUP TOTAL</b>	<b>5,859,011</b>	<b>3,169,000</b>	<b>2,312,200</b>		<b>-27.04%</b>
<b>TOTAL EXPENDITURES</b>	<b>26,077,989</b>	<b>27,818,100</b>	<b>27,413,900</b>		<b>-1.45%</b>

**OAKLAND SCHOOLS GENERAL EDUCATION FUND**

**FOOTNOTES**

**FISCAL YEAR 2026-2027**

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

- A The 3.4% 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 includes a one-time additional distribution payment of \$150,000 from CTN.
- D 2025-26 includes a one-time adjustment that is removed in FY27.
- E 2025-26 includes one-time funding that is removed in FY27.
- F 2026-27 includes the addition of a 1.0 FTE Warehouse Supervisor.
- G 2026-27 reflects the reallocation of several Early Childhood staff from grant funds to the General Education Fund.
- H 2025-26 includes a one-time fund transfer to the Career Focused Education Fund.

# Oakland Schools

## Annual Budgeting Amendment Report

As of 3/6/2026

	Function	Location Description	FY2026 Amendment	FY2027
<b>Type: 4 Revenue</b>				
	<b>Fund: 100</b>	General Education Fund		
	<b>Function: 000</b>	Not Applicable		
	<b>Function: 000</b>	Not Applicable	<b>Total:</b>	
	<b>Fund: 100</b>	General Education Fund	<b>Total:</b>	
	<b>Type: 4</b>	Revenue	<b>Total:</b>	
			28,676,300.00	28,635,100.00
			28,676,300.00	28,635,100.00
			28,676,300.00	28,635,100.00
<b>Type: 5 Expense</b>				
	<b>Fund: 100</b>	General Education Fund		
	<b>Function: 211</b>	Truancy/Absenteeism Services		
	<b>Function: 211</b>	Truancy/Absenteeism Services	<b>Total:</b>	
			262,200.00	260,400.00
	<b>Function: 213</b>	Health Services		
	<b>Function: 213</b>	Health Services	<b>Total:</b>	
			373,100.00	373,100.00
	<b>Function: 219</b>	Othr Pupil Support Svc		
	<b>Function: 219</b>	Othr Pupil Support Svc	<b>Total:</b>	
			0.00	0.00
	<b>Function: 221</b>	Improve of Instruction		
	<b>Function: 221</b>	Improve of Instruction	<b>Total:</b>	
			8,111,200.00	8,393,700.00
	<b>Function: 225</b>	Technology Assisted Instructn		
	<b>Function: 225</b>	Technology Assisted Instructn	<b>Total:</b>	
			613,400.00	604,500.00
	<b>Function: 226</b>	Supv/Dir Instr Staff		
	<b>Function: 226</b>	Supv/Dir Instr Staff	<b>Total:</b>	
			363,000.00	472,600.00
	<b>Function: 231</b>	Board of Education		
	<b>Function: 231</b>	Board of Education	<b>Total:</b>	
			145,900.00	145,900.00
	<b>Function: 232</b>	Exec Administration		
	<b>Function: 232</b>	Exec Administration	<b>Total:</b>	
			1,795,100.00	1,816,900.00
	<b>Function: 252</b>	Fiscal Services		
	<b>Function: 252</b>	Fiscal Services	<b>Total:</b>	
			1,237,300.00	1,238,800.00
	<b>Function: 257</b>	Internal Services		
	<b>Function: 257</b>	Internal Services	<b>Total:</b>	
			322,300.00	366,700.00
	<b>Function: 259</b>	Oth Business Svcs		
	<b>Function: 259</b>	Oth Business Svcs	<b>Total:</b>	
			62,200.00	65,000.00
	<b>Function: 261</b>	Oper Bldg Svcs		
	<b>Function: 261</b>	Oper Bldg Svcs	<b>Total:</b>	
			689,500.00	761,500.00
	<b>Function: 266</b>	Security Services		
	<b>Function: 266</b>	Security Services	<b>Total:</b>	
			30,800.00	30,400.00
	<b>Function: 271</b>	Pupil Transportation Services		
	<b>Function: 271</b>	Pupil Transportation Services	<b>Total:</b>	
			200,500.00	208,300.00
	<b>Function: 281</b>	Plan, Research, Dev and Eval		
	<b>Function: 281</b>	Plan, Research, Dev and Eval	<b>Total:</b>	
			559,900.00	568,800.00
	<b>Function: 282</b>	Communication Services		
	<b>Function: 282</b>	Communication Services	<b>Total:</b>	
			571,600.00	572,200.00
	<b>Function: 283</b>	Staff/Personnel Svcs		
	<b>Function: 283</b>	Staff/Personnel Svcs	<b>Total:</b>	
			718,100.00	713,400.00
	<b>Function: 284</b>	Support Svcs Tech		
	<b>Function: 284</b>	Support Svcs Tech	<b>Total:</b>	
			6,896,800.00	6,918,100.00
	<b>Function: 285</b>	Pupil Accounting		
	<b>Function: 285</b>	Pupil Accounting	<b>Total:</b>	
			375,500.00	404,300.00
	<b>Function: 289</b>	Other Central Services		

**Oakland Schools**  
**Annual Budgeting Amendment Report**  
As of 3/6/2026

Function		Location Description		FY2026 Amendment	FY2027
Function: 289	Other Central Services		Total:	537,300.00	545,900.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	1,368,200.00	1,359,400.00
Function: 456	Building Improv Svcs				
Function: 456	Building Improv Svcs		Total:	756,300.00	756,000.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal		Total:	189,500.00	199,600.00
Function: 626	Fund Mod-Vocational Ed Fund				
Function: 626	Fund Mod-Vocational Ed Fund		Total:	1,000,000.00	0.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	438,400.00	438,400.00
Function: 634	Fund Mod-QSCB Defeasement				
Function: 634	Fund Mod-QSCB Defeasement		Total:	0.00	0.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno		Total:	200,000.00	200,000.00
Fund: 100	General Education Fund		Total:	27,818,100.00	27,413,900.00
Type: 5	Expense		Total:	27,818,100.00	27,413,900.00

End of Report

# Oakland Schools

## Annual Budgeting Amendment Report

As of 3/6/2026

Location	Location Description	FY2026 Amendment	FY2027
<b>Type: 4 Revenue</b>			
<b>Fund: 100</b>	General Education Fund		
Location: 000	None	Total: 25,417,200.00	25,547,600.00
Location: 006	LEA & Administration Support	Total: 750,000.00	600,000.00
Location: 013	Event Management Operations	Total: 378,500.00	378,500.00
Location: 028	Tech Services-Licensing	Total: 750,200.00	746,000.00
Location: 032	Application Services	Total: 612,000.00	614,700.00
Location: 040	Auxiliary Services Admin	Total: 0.00	0.00
Location: 041	Facilities Management	Total: 37,600.00	37,600.00
Location: 042	Ofc of Procurement & Contracts	Total: 213,000.00	213,000.00
Location: 045	Pupil Transportation	Total: 1,500.00	0.00
Location: 048	Child Nutrition	Total: 85,200.00	85,200.00
Location: 084	Central Applicant Tracking	Total: 167,200.00	175,500.00
Location: 085	Instruction & Pedagogy	Total: 263,900.00	237,000.00
Fund: 100	General Education Fund	Total: 28,676,300.00	28,635,100.00
Type: 4	Revenue	Total: 28,676,300.00	28,635,100.00

**Type: 5 Expense**

<b>Fund: 100</b>	General Education Fund		
Location: 001	Office Of The Superintendent	Total: 446,700.00	456,900.00
Location: 002	Deputy Supt-Education Services	Total: 369,700.00	373,300.00
Location: 003	Asst Supt-Finance & Operations	Total: 190,100.00	185,400.00
Location: 006	LEA & Administration Support	Total: 746,700.00	740,900.00
Location: 011	Financial Services	Total: 578,900.00	584,900.00
Location: 013	Event Management Operations	Total: 484,700.00	475,900.00
Location: 014	Government & Community Svcs	Total: 367,300.00	370,200.00
Location: 018	Event Management-Workshops	Total: 883,500.00	883,500.00
Location: 028	Tech Services-Licensing	Total: 2,151,600.00	2,206,000.00
Location: 029	Tech Services Administration	Total: 159,300.00	159,900.00
Location: 030	Technical Support Services	Total: 667,400.00	598,200.00
Location: 031	Artificial Intelligence	Total: 911,000.00	911,000.00
Location: 032	Application Services	Total: 2,252,200.00	2,233,900.00
Location: 033	Enterprise Tech Services	Total: 755,700.00	749,400.00
Location: 038	Legal Affairs	Total: 477,300.00	487,100.00
Location: 039	Records Management	Total: 14,400.00	14,400.00
Location: 040	Auxiliary Services Admin	Total: 191,900.00	181,500.00
Location: 041	Facilities Management	Total: 274,500.00	275,400.00
Location: 042	Ofc of Procurement & Contracts	Total: 234,100.00	237,400.00
Location: 044	Corporate & District Services	Total: 637,700.00	664,700.00
Location: 045	Pupil Transportation	Total: 200,500.00	208,300.00
Location: 047	Shipping & Receiving	Total: 133,400.00	188,200.00
Location: 048	Child Nutrition	Total: 257,700.00	257,600.00
Location: 049	Communications Services	Total: 582,600.00	583,400.00
Location: 073	Special Pops Capacity Building	Total: 0.00	0.00
Location: 081	School Culture and Climate	Total: 1,615,200.00	1,632,200.00
Location: 082	Early Childhood	Total: 881,900.00	1,131,300.00
Location: 083	Human Resources	Total: 910,300.00	905,600.00
Location: 084	Central Applicant Tracking	Total: 174,000.00	182,700.00
Location: 085	Instruction & Pedagogy	Total: 3,081,200.00	3,151,500.00
Location: 086	Research/Evaluation & Assess	Total: 558,300.00	567,500.00

**Oakland Schools**  
**Annual Budgeting Amendment Report**  
As of 3/6/2026

Location	Location Description		FY2026 Amendment	FY2027
Location: 087	Curriculum & Assessment	Total:	1,677,000.00	1,665,500.00
Location: 089	Leadership & School Improvemnt	Total:	1,833,900.00	1,891,600.00
Location: 091	Plant & Fixed-Plant Operations	Total:	427,800.00	498,500.00
Location: 092	Plant & Fixed-Telephone	Total:	118,500.00	119,300.00
Location: 093	Plant & Fixed-Plant Ops Summit	Total:	132,700.00	132,400.00
Location: 094	Plant & Fixed-Capital Outlay	Total:	800,000.00	870,000.00
Location: 095	Transfers Out	Total:	1,638,400.00	638,400.00
Fund: 100	General Education Fund	Total:	27,818,100.00	27,413,900.00
Type: 5	Expense	Total:	27,818,100.00	27,413,900.00

End of Report

**OAKLAND SCHOOLS GENERAL EDUCATION  
FUNDED PROJECTS/GRANTS  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>FY TO FY % CHANGE</b>
<b>FUND 105</b>				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits Unassigned	87,570 (239,426)	7,800 (326,900)	7,800 (326,900)	0.00% 0.00%
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>(151,856)</b>	<b>(319,100)</b>	<b>(319,100)</b>	<b>0.00%</b>
REVENUE				
Local & Other Sources	764,322	2,800,000	1,811,900	-35.29%
State Sources	67,044,133	128,600,000	132,552,000	3.07%
Federal Sources	4,160,141	5,546,000	5,172,600	-6.73%
<b>TOTAL REVENUE</b>	<b>71,968,596</b>	<b>136,946,000</b>	<b>139,536,500</b>	<b>1.89%</b>
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>71,816,740</b>	<b>136,626,900</b>	<b>139,217,400</b>	<b>1.90%</b>
EXPENDITURES				
Basic Programs - 110	145,998	23,400	187,300	700.43%
Added Needs - 120	150,833	101,000	95,500	-5.45%
Support Services Pupil - 210	1,275,412	1,342,000	1,140,100	-15.04%
Support Services Instructional Staff - 220	6,824,590	14,199,000	17,155,200	20.82%
Support Services General Administration - 230	358	70,000	36,900	-47.29%
Support Services School Administration - 240	200	-	-	0.00%
Support Services Business - 250	120,150	145,300	117,500	-19.13%
Operation & Maintenance - 260	76,503	170,200	20,300	-88.07%
Pupil Transportation - 270	1,802,023	2,828,000	2,505,500	-11.40%
Support Services Central - 280	616,935	3,415,000	4,803,700	40.66%
Support Service - Other - 290	21,900	10,000	-	-100.00%
Community Services Direction - 310	349,633	90,500	83,000	-8.29%
Community Activities - 330	768,340	558,500	226,800	-59.39%
Welfare Activities - 360	10,966	60,700	60,100	-0.99%
Payments to Other Public Schools - 410	40,817,443	76,104,800	69,119,700	-9.18%
Payments to Not for Profit Entities - 440	18,850,918	37,240,700	43,493,800	16.79%
Fund Modifications (Other Operating Transfers Out) - 610	303,598	586,900	491,100	-16.32%
<b>TOTAL EXPENDITURES</b>	<b>72,135,800</b>	<b>136,946,000</b>	<b>139,536,500</b>	<b>1.89%</b>
FUND EQUITY, END OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits Unassigned	7,812 (326,872)	7,800 (326,900)	7,800 (326,900)	0.00% 0.00%
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>(319,060)</b>	<b>(319,100)</b>	<b>(319,100)</b>	<b>0.00%</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>71,816,740</b>	<b>136,626,900</b>	<b>139,217,400</b>	<b>1.90%</b>

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

	<b>Actuals 2024-25</b>	<b>AM2 2025-26</b>	<b>Proposed 2026-27</b>	<b>Projection 2027-28</b>	<b>Projection 2028-29</b>	<b>Projection 2029-30</b>	<b>Projection 2030-31</b>	<b>Projection 2031-32</b>
<b>REVENUES:</b>								
Local Revenues:								
Property taxes	14,846,578	15,547,600	16,076,200	16,510,300	16,939,600	17,380,000	17,831,900	18,295,500
Investment revenue	1,593,532	1,500,000	1,200,000	700,000	600,000	500,000	500,000	500,000
Fee based services & misc. revenue	1,554,089	1,626,300	1,452,700	1,452,700	1,452,700	1,452,700	1,452,700	1,452,700
Technology fees - Applications	725,153	739,700	742,400	742,400	742,400	742,400	742,400	742,400
Technology fees - Illuminate	513,724	537,000	536,300	536,300	536,300	536,300	536,300	536,300
Workshop fees	343,383	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Rental revenue	57,846	36,100	36,100	36,100	36,100	36,100	36,100	36,100
State Revenues	7,456,829	7,437,200	7,329,200	7,434,000	7,488,000	7,543,900	7,601,600	7,661,200
State Payment in Lieu of Taxes	163,336	179,900	179,900	179,900	179,900	179,900	179,900	179,900
Transfers In - CPDI & SRF	127,000	127,000	130,000	130,000	130,000	130,000	130,000	130,000
Transfer In - Fund 270 (indirect)	261,155	269,200	276,000	276,000	276,000	276,000	276,000	276,000
Other Financing Sources	595,534	326,300	326,300	326,300	326,300	326,300	326,300	326,300
<b>TOTAL REVENUES</b>	<b>28,238,159</b>	<b>28,676,300</b>	<b>28,635,100</b>	<b>28,674,000</b>	<b>29,057,300</b>	<b>29,453,600</b>	<b>29,963,200</b>	<b>30,486,400</b>
<b>EXPENDITURES:</b>								
Salaries/wages	9,844,411	11,015,900	11,737,700	12,125,000	12,525,100	12,938,400	13,365,400	13,806,500
Employee Benefits:								
FICA insurance	723,265	812,600	864,000	927,600	958,200	989,800	1,022,500	1,056,200
MPERS retirement program costs	2,930,649	3,107,800	3,033,300	3,248,900	3,389,700	3,536,600	3,689,800	3,849,700
MPERS Sec 147c & 147g	1,319,376	1,550,800	1,533,300	1,638,100	1,692,100	1,748,000	1,805,700	1,865,300
Healthcare insurance	1,202,542	1,213,800	1,338,600	1,392,100	1,447,800	1,505,700	1,565,900	1,628,500
Other employee insurances & benefits	388,915	426,700	491,900	516,500	542,300	569,400	597,900	627,800
Purchased Services - Contractors (3110-99)	594,880	1,825,000	1,814,400	1,868,800	1,924,900	1,982,600	2,042,100	2,103,400
Purchased Services	2,798,700	3,333,600	3,417,000	3,485,300	3,555,000	3,626,100	3,698,600	3,772,600
Supplies and Materials	508,614	690,100	686,200	706,800	728,000	749,800	772,300	795,500
Utilities	184,246	172,900	212,800	221,300	230,200	239,400	249,000	259,000
Capital Outlay (I.T. Refresh & other)	347,877	892,400	936,100	238,000	238,000	238,000	238,000	238,000
CTE Programming	-	-	-	2,426,000	-	-	-	-
Dues/Fees/Leases	364,546	335,400	345,900	352,800	359,900	367,100	374,400	381,900
Property tax abatement & delinquency WO	21,203	38,600	40,200	41,300	42,300	43,500	44,600	45,700
Artificial Intelligence (non-salary/benefits)	-	702,500	262,500	280,900	300,600	321,600	344,100	368,200
Safety/security placeholder	-	-	-	4,500,000	4,400,000	-	-	-
Transfers Out - CFE	-	1,000,000	-	-	-	-	-	-
Transfers Out - SRF	438,400	438,400	438,400	438,400	438,400	438,400	438,400	438,400
Transfers Out - QSCB	105,900	-	-	-	-	-	-	-
Transfers Out - CP Fund:	4,300,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfers to LEAs	4,465	61,600	61,600	61,600	61,600	61,600	61,600	61,600
<b>TOTAL EXPENDITURES</b>	<b>26,077,989</b>	<b>27,818,100</b>	<b>27,413,900</b>	<b>34,669,400</b>	<b>33,034,100</b>	<b>29,356,000</b>	<b>30,110,300</b>	<b>31,098,300</b>
<b>OPERATING EXCESS (DEFICIT)</b>	<b>2,160,170</b>	<b>858,200</b>	<b>1,221,200</b>	<b>(5,995,400)</b>	<b>(3,976,800)</b>	<b>97,600</b>	<b>(147,100)</b>	<b>(611,900)</b>

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

	Actuals 2024-25	AM2 2025-26	Proposed 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31	Projection 2031-32
<b>FUND BALANCES:</b>								
Beginning of Year - unassigned	4,660,488	4,713,600	4,134,700	4,181,700	4,418,100	5,501,600	6,258,500	6,088,600
Beginning of Year - assigned	7,700,000	9,796,000	11,233,100	12,407,300	6,175,500	1,115,200	455,900	478,700
Beginning of Year - unspendable	55,353	66,400	66,400	66,400	66,400	66,400	66,400	66,400
End of Year - unassigned	4,713,594	4,134,700	4,181,700	4,418,100	5,501,600	6,258,500	6,088,600	5,452,800
End of Year - assigned	9,796,000	11,233,100	12,407,300	6,175,500	1,115,200	455,900	478,700	502,600
End of Year - unspendable	66,417	66,400	66,400	66,400	66,400	66,400	66,400	66,400
End of Year Unassigned FB as % of Exp.	18.1%	14.9%	15.3%	12.7%	16.7%	21.3%	20.2%	17.5%



# **Special Education Fund Original Budget and Five-Year Forecast**

*Fiscal Year 2026-27*

## SPECIAL EDUCATION FUND SPECIFIC ANALYSIS

### FUND OVERVIEW

The Oakland Schools Special Education Fund is projected to have a FY 2026-27 year-end restricted fund balance (at the time of this printing) of \$1,239,400. Anticipated ending fund balances for FY 2025-26 and 2026-27 are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Non-Spendable Prepaids	\$ 39,200	\$ 39,200
Restricted for Center Facility Renovations	20,943,200	15,934,100
Restricted	1,167,200	1,239,400
Total Budgeted Ending Fund Balance	\$ 22,149,600	\$ 17,212,700

Included in the above fund balance summary, is an estimated \$15,934,100 to be restricted for future special education center facility renovations. This restricted fund balance component is available for center program operators to request funding for renovations. This component of restricted fund balance has been reduced in the 2026-27 budget due to Oxford Community Schools' construction of an Autism Spectrum Disorder (ASD) Center Program, for which they have requested \$5.6 million over FY26 and FY27.

FY 2026-27 revenue is projected to be \$216.6 million:

- Property taxes - \$204.6 million (94% of total revenue)
- Other local revenues - \$2.5 million
- State Source revenues - \$9.2 million
- Other Financing Sources - \$0.3 million

FY 2026-27 expenditures are projected to be \$221.5 million:

- Special Education - Program Supervision and Direction - \$2.9 million
- Special Education - Program Operations – \$13.2 million
- Special Education - Plant and Fixed charges – \$8.7 million
- Special Education – PA-18 Distribution – \$189.1 million
- Special Education - LEA Transfers and Program Subsidies – \$7.6 million

The PA-18 distribution base funding for fiscal year 2026-27 has been budgeted at \$189,106,200. 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 at least 5% 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 2026-27 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 2025-26 audited fund balance results are higher than the 5% target. The FY 2025 audited fund balance exceeded our current 5% target, and as such a supplemental PA-18 Distribution of \$5.8 million was distributed to the LEAs in FY 2026.

## **PROGRAM AND PERSONNEL**

The Special Populations Department within the Special Education Fund has historically been 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

As discussed in the enterprise-wide overview, a new unit, Continuum of Supports, will be added to Special Populations services to address additional areas of support identified by the center program workgroup. As such, in FY 2026-27 staffing is projected to increase by 6.0 FTE for this unit. New positions consist of the following:

- Supervisor
- Social Worker
- ASD Consultant
- School Psychologist
- Board Certified Behavior Analyst
- Speech and Language Pathologist

Other minor staffing changes are detailed in the Enterprise Wide Executive Summary & Budget Assumptions under Staffing Changes.

### **Revenue**

The below represent significant assumptions and items of interest in the 2026-27 revenue budgets:

- Property taxes have been budgeted to increase by 3.4% 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 2026-27 pending a new state aid budget, apart from 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 to remain consistent from 2025-26 to 2026-27. Indirect revenue is directly correlated to direct grant spending and fluctuates annually based on the timing of expenditures.

### **Expenditures**

The below represent significant assumptions and items of interest in the 2026-27 expenditure budgets:

- The Special Education PA-18 base distribution (department 078) shows an increase of \$5.2 million or 2.9% from the FY 2025-26 Amendment 2 budget. The FY 2025-26 budget contains a supplemental distribution budget of \$6.9 million not budgeted in FY 2026-27, of which \$5.8 million was distributed to constituent districts in December 2025 and the remaining may be distributed pending finalization of the year end audit.
- Salary and benefit budgets were forecasted in fiscal year 2026-27 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 2026-27 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2025-26 budgets have been adjusted for unfilled positions and vacancies through March 2026.

- Property Tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.
- Oxford Community Schools has been approved to receive \$5.6 million in funding from Oakland Schools for the construction of an ASD Center Program. The funding is contingent upon Oxford using the facility for special education purposes for twenty-five (25) years.

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**

- 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:
  - 2027-28 2.7%
  - 2028-29 through 2031-32 2.6%
- 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 March 2026 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
- Fee-based service revenues are budgeted at \$70,000 for 2026-27 and are expected to remain stable through the duration of the forecast.
- 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.
- 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**

- 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.

- 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 \$184,500 for calendar year 2026) 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, 2025 through September 30, 2026 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%
<b>Total Rate Charged</b>	<b>44.93%</b>	<b>41.19%</b>	<b>39.36%</b>	<b>39.23%</b>	<b>41.06%</b>	<b>39.23%</b>	<b>43.10%</b>	<b>39.43%</b>

The forecasted rates for October 1, 2026 through September 30, 2027 contained in the Governor’s proposed FY27 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	27.51%	22.77%	21.34%	15.21%	16.64%	15.21%	26.08%	21.41%
MPSERS UAAL Stabilization Rate	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%
Subtotal	41.02%	36.28%	34.85%	28.72%	30.15%	28.72%	39.59%	34.92%
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%
<b>Total Rate Charged</b>	<b>41.02%</b>	<b>37.28%</b>	<b>37.85%</b>	<b>37.72%</b>	<b>37.15%</b>	<b>37.72%</b>	<b>41.59%</b>	<b>37.92%</b>

In order to project a budgeted rate overall for Oakland Schools for 2026-27, 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 2026-27 has been established at 26.53%. 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 \$378,500 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 March 24, 2026.
- 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:

• 2027-28	• \$194,028,200
• 2028-29	• \$198,582,100
• 2029-30	• \$203,278,700
• 2030-31	• \$208,171,400
• 2031-32	• \$213,183,800

- 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 at least 5% 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:

2027-28	\$1.3 million	5.0%
2028-29	\$1.3 million	5.0%
2029-30	\$1.4 million	5.0%
2030-31	\$1.4 million	5.0%
2031-32	\$1.5 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 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
<b>FUND EQUITY, BEGINNING OF YEAR</b>					
Non-Spendable for Prepaids, Inventory, & Deposits	41,729	39,200	39,200		0.00%
Restricted for Future SE Center Facility Renovations	20,000,000	21,500,000	20,943,200		-2.59%
Restricted - Special Education	6,660,456	6,901,300	1,167,200		-83.09%
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>26,702,185</b>	<b>28,440,500</b>	<b>22,149,600</b>		<b>-22.12%</b>
<b>REVENUE</b>					
<b>LOCAL SOURCES</b>					
Property Taxes	188,838,055	197,835,800	204,562,200	A	3.40%
Interest on Investments	3,749,235	3,136,700	2,509,400	B	-20.00%
Workshop Fees	64,716	50,000	50,000		0.00%
Miscellaneous & Other	40,423	20,000	20,000		0.00%
<b>TOTAL LOCAL SOURCES</b>	<b>192,692,429</b>	<b>201,042,500</b>	<b>207,141,600</b>		<b>3.03%</b>
<b>STATE SOURCES</b>					
Special Ed Sec 51A	4,455,952	4,040,000	4,040,000		0.00%
Special Ed Sec 51e Foundation Payments	86,472	53,300	53,300		0.00%
Section 147a(2) MPSERS Normal Cost Offset	403,321	541,000	423,400	C	-21.74%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	112,815	-	-		0.00%
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	597,405	-	-		0.00%
Section 147c(1) MPSERS UAAL Rate Stabilization	1,098,755	1,740,600	1,756,400		0.91%
Section 147c(2) MPSERS One Time Deposit	249,751	-	-		0.00%
Section 147e MPSERS Employer DC Match	54,356	71,500	71,500		0.00%
Section 147g MPSERS 3% Healthcare Reimbursement	223,776	-	-		0.00%
Section 27L4 Healthcare Offset	-	161,400	-	D	-100.00%
MPSERS DC Credit	18,449	31,800	31,800		0.00%
Section 26.a Renaissance Zone	20,162	20,300	20,300		0.00%
Section 26d Brownfield Redevelopment Reimbursement	941,644	608,400	608,400		0.00%
Michigan School for Deaf/Blind Section 54	136,598	77,700	77,700		0.00%
Michigan School for Deaf/Blind Deduct (net) 51a.1	(342,107)	(202,700)	(202,700)		0.00%
State Payment in Lieu of Taxes	2,077,524	2,094,600	2,094,600		0.00%
State Payment in Lieu of Taxes - SBTE	-	193,600	193,600		0.00%
<b>TOTAL STATE SOURCES</b>	<b>10,134,873</b>	<b>9,431,500</b>	<b>9,168,300</b>		<b>-2.79%</b>
<b>OTHER FINANCING SOURCES</b>					
Indirect Revenue	279,078	250,000	250,000		0.00%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>279,078</b>	<b>250,000</b>	<b>250,000</b>		<b>0.00%</b>
<b>TOTAL REVENUE</b>	<b>203,106,380</b>	<b>210,724,000</b>	<b>216,559,900</b>		<b>2.77%</b>
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>229,808,565</b>	<b>239,164,500</b>	<b>238,709,500</b>		<b>-0.19%</b>
<b>EXPENDITURE SUMMARY</b>					
Oakland Schools - Program Supervision & Direction	2,301,172	2,702,400	2,923,200		8.17%
Oakland Schools - Program Operations	11,367,662	12,010,300	13,183,900		9.77%
Oakland Schools - Plant & Fixed Charges	7,292,882	8,365,000	8,681,400		3.78%
PA-18 Distribution	173,974,823	183,872,500	189,106,200		2.85%
PA-18 Additional Distribution	5,600,000	6,911,600	-		-100.00%
LEA Transfers & Program Subsidies	831,515	3,153,100	7,602,100		141.10%
<b>TOTAL EXPENDITURES</b>	<b>201,368,054</b>	<b>217,014,900</b>	<b>221,496,800</b>		<b>2.07%</b>
Operating Surplus/(Deficit)	1,738,326	(6,290,900)	(4,936,900)		-21.52%
<b>FUND EQUITY, END OF YEAR</b>					
Non-Spendable for Prepaids, Inventory, & Deposits	39,197	39,200	39,200		0.00%
Restricted for Future SE Center Facility Renovations	21,500,000	20,943,200	15,934,100		-23.92%
Restricted - Special Education	6,901,314	1,167,200	1,239,400		6.19%
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>28,440,511</b>	<b>22,149,600</b>	<b>17,212,700</b>		<b>-22.29%</b>
<b>TOTAL EXPEND AND ENDING BALANCE:</b>	<b>229,808,565</b>	<b>239,164,500</b>	<b>238,709,500</b>		<b>-0.19%</b>

**OAKLAND SCHOOLS SPECIAL EDUCATION FUND  
EXPENDITURE BUDGET SUMMARY  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
<b>Oakland Schools - Program Supervision &amp; Direction</b>					
071 Compliance Support - Supervision & Direction 226	239,125	252,400	249,400		-1.19%
072 Continuum of Supports - Supervision & Direction 226	-	-	232,700	E	100.00%
073 Capacity Building - Supervision & Direction 226	577,895	647,000	649,300		0.36%
074 SSLI - Supervision & Direction 226	493,903	551,900	548,200		-0.67%
075 Executive Director - Supervision & Direction 226	743,799	954,300	948,700		-0.59%
076 Assistive Material Center - Supervision & Direction 226	246,450	296,800	294,900		-0.64%
<b>GROUP TOTAL</b>	<b>2,301,172</b>	<b>2,702,400</b>	<b>2,923,200</b>		<b>8.17%</b>
<b>Oakland Schools - Program Operations</b>					
018 Special Education Workshops	152,037	195,600	238,100		21.73%
071 Compliance Support - Support Services 281	914,378	958,100	948,200		-1.03%
072 Continuum of Supports - Support Services xxx	-	-	1,032,800	E	100.00%
073 Capacity Building - Psychological Services 214	662,013	692,300	694,700		0.35%
073 Capacity Building - Speech & Audiology 215	406,828	415,400	421,000		1.35%
073 Capacity Building - Social Work 216	221,206	201,800	181,100		-10.26%
073 Capacity Building - Teacher Consultant 218	1,217,359	1,258,400	1,284,300		2.06%
073 Capacity Building - Pupil Support 219	1,372,075	1,572,700	1,563,500		-0.58%
074 SSLI - Audiologists 215	774,203	831,500	839,300		0.94%
074 SSLI - Orient Mobility 217	649,514	641,300	647,400		0.95%
074 SSLI - Teacher Consultant 218	4,049,952	4,201,300	4,294,300		2.21%
076 Assistive Material Center 219	948,097	1,041,900	1,039,200		-0.26%
<b>GROUP TOTAL</b>	<b>11,367,662</b>	<b>12,010,300</b>	<b>13,183,900</b>		<b>9.77%</b>
<b>Oakland Schools - Plant &amp; Fixed Charges</b>					
011 Property Tax Adjustments & Fees	423,797	656,500	681,800		3.85%
091 Plant & Fixed Charges - Facility Operations	228,361	220,700	248,300		12.51%
092 Plant & Fixed Charges - Telephone	54,617	84,700	85,300		0.71%
093 Facility Operations - Summit Place North	301,602	444,600	587,200	F	32.07%
094 Plant & Fixed Charges - Capital Outlay	162,699	50,000	170,000	F	240.00%
095 Operating Transfers Out	213,300	115,100	115,100		0.00%
General Allocation	5,908,507	6,793,400	6,793,700		0.00%
<b>GROUP TOTAL</b>	<b>7,292,882</b>	<b>8,365,000</b>	<b>8,681,400</b>		<b>3.78%</b>
<b>PA-18 Distribution</b>					
078 PA-18 Base Distribution	173,974,823	183,872,500	189,106,200	G	2.85%
078 PA-18 Additional Distribution	5,600,000	6,911,600	-	H	-100.00%
<b>GROUP TOTAL</b>	<b>179,574,823</b>	<b>190,784,100</b>	<b>189,106,200</b>		<b>-0.88%</b>
<b>LEA Transfers &amp; Program Subsidies</b>					
078 LEA Transfers & Program Subsidies	831,515	2,596,300	2,593,000		-0.13%
079 SE Center Facility Renovations	-	556,800	5,009,100	I	799.62%
<b>GROUP TOTAL</b>	<b>831,515</b>	<b>3,153,100</b>	<b>7,602,100</b>		<b>141.10%</b>
<b>TOTAL EXPENDITURES</b>	<b>201,368,054</b>	<b>217,014,900</b>	<b>221,496,800</b>		<b>2.07%</b>

**OAKLAND SCHOOLS GENERAL EDUCATION FUND**

**FOOTNOTES**

**FISCAL YEAR 2026-2027**

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

- A The 3.4% 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 includes a one-time adjustment that is removed in FY27.
- D 2025-26 includes one-time funding that is removed in FY27.
- E 2026-27 includes a new Special Populations unit, Continuum of Supports, with 6.0 FTEs (see discussion in Executive Summary).
- F 2026-27 includes an increase in refresh technology and equipment needs.
- G 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.
- H The decrease in the PA-18 Additional Distribution reflects the one time additional distribution in 2025-26 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 2026-27 will be determined upon completion of the FY26 audit.
- I This budget line is for Oxford's new center program construction costs and reflects the anticipated cash flow of the project.

# Oakland Schools

## Annual Budgeting Amendment Report

As of 3/10/2026

	Function	Location Description	FY2026 Amendment	FY2027
<b>Type: 4 Revenue</b>				
	<b>Fund: 200</b>	Special Education Fund		
	<b>Function: 000</b>	Not Applicable		
	<b>Function: 000</b>	Not Applicable	<b>Total:</b>	
			210,724,000.00	216,559,900.00
	<b>Fund: 200</b>	Special Education Fund	<b>Total:</b>	
			210,724,000.00	216,559,900.00
	<b>Type: 4</b>	Revenue	<b>Total:</b>	
			210,724,000.00	216,559,900.00
<b>Type: 5 Expense</b>				
	<b>Fund: 200</b>	Special Education Fund		
	<b>Function: 122</b>	Special Education		
	<b>Function: 122</b>	Special Education	<b>Total:</b>	
			1,500,000.00	1,500,000.00
	<b>Function: 211</b>	Truancy/Absenteeism Services		
	<b>Function: 211</b>	Truancy/Absenteeism Services	<b>Total:</b>	
			134,700.00	133,300.00
	<b>Function: 212</b>	Guidance Services		
	<b>Function: 212</b>	Guidance Services	<b>Total:</b>	
			46,300.00	43,000.00
	<b>Function: 213</b>	Health Services		
	<b>Function: 213</b>	Health Services	<b>Total:</b>	
			100,000.00	100,000.00
	<b>Function: 214</b>	Psychological Services		
	<b>Function: 214</b>	Psychological Services	<b>Total:</b>	
			1,042,300.00	1,457,800.00
	<b>Function: 215</b>	Speech Path & Audiology		
	<b>Function: 215</b>	Speech Path & Audiology	<b>Total:</b>	
			1,296,900.00	1,516,800.00
	<b>Function: 216</b>	Social Work Services		
	<b>Function: 216</b>	Social Work Services	<b>Total:</b>	
			251,800.00	437,700.00
	<b>Function: 217</b>	Visual Aid Services		
	<b>Function: 217</b>	Visual Aid Services	<b>Total:</b>	
			761,300.00	767,400.00
	<b>Function: 218</b>	Teacher Consultant		
	<b>Function: 218</b>	Teacher Consultant	<b>Total:</b>	
			5,459,700.00	5,785,200.00
	<b>Function: 219</b>	Othr Pupil Support Svc		
	<b>Function: 219</b>	Othr Pupil Support Svc	<b>Total:</b>	
			2,794,600.00	2,782,700.00
	<b>Function: 221</b>	Improve of Instruction		
	<b>Function: 221</b>	Improve of Instruction	<b>Total:</b>	
			695,300.00	702,200.00
	<b>Function: 225</b>	Technology Assisted Instructn		
	<b>Function: 225</b>	Technology Assisted Instructn	<b>Total:</b>	
			36,500.00	31,900.00
	<b>Function: 226</b>	Supv/Dir Instr Staff		
	<b>Function: 226</b>	Supv/Dir Instr Staff	<b>Total:</b>	
			2,736,200.00	2,958,200.00
	<b>Function: 231</b>	Board of Education		
	<b>Function: 231</b>	Board of Education	<b>Total:</b>	
			108,000.00	107,900.00
	<b>Function: 232</b>	Exec Administration		
	<b>Function: 232</b>	Exec Administration	<b>Total:</b>	
			850,300.00	860,500.00
	<b>Function: 252</b>	Fiscal Services		
	<b>Function: 252</b>	Fiscal Services	<b>Total:</b>	
			682,700.00	688,200.00
	<b>Function: 257</b>	Internal Services		
	<b>Function: 257</b>	Internal Services	<b>Total:</b>	
			162,100.00	184,100.00
	<b>Function: 259</b>	Oth Business Svcs		
	<b>Function: 259</b>	Oth Business Svcs	<b>Total:</b>	
			665,100.00	691,000.00
	<b>Function: 261</b>	Oper Bldg Svcs		
	<b>Function: 261</b>	Oper Bldg Svcs	<b>Total:</b>	
			519,300.00	510,200.00
	<b>Function: 266</b>	Security Services		

**Oakland Schools**  
**Annual Budgeting Amendment Report**  
As of 3/10/2026

Function		Location Description		FY2026	FY2027
			Total:	Amendment	
Function: 266	Security Services		Total:	15,600.00	15,300.00
Function: 271	Pupil Transportation Services				
Function: 271	Pupil Transportation Services		Total:	68,400.00	71,500.00
Function: 281	Plan, Research, Dev and Eval				
Function: 281	Plan, Research, Dev and Eval		Total:	1,156,800.00	1,150,200.00
Function: 282	Communication Services				
Function: 282	Communication Services		Total:	285,500.00	285,100.00
Function: 283	Staff/Personnel Svcs				
Function: 283	Staff/Personnel Svcs		Total:	514,200.00	490,800.00
Function: 284	Support Svcs Tech				
Function: 284	Support Svcs Tech		Total:	2,737,600.00	3,003,200.00
Function: 285	Pupil Accounting				
Function: 285	Pupil Accounting		Total:	186,700.00	201,400.00
Function: 289	Other Central Services				
Function: 289	Other Central Services		Total:	74,800.00	74,800.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	393,200.00	430,900.00
Function: 411	Pymt to K12 Public W/In St				
Function: 411	Pymt to K12 Public W/In St		Total:	190,784,100.00	189,106,200.00
Function: 456	Building Improv Svcs				
Function: 456	Building Improv Svcs		Total:	556,800.00	5,009,100.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal		Total:	283,000.00	285,100.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	19,100.00	19,100.00
Function: 634	Fund Mod-QSCB Defeasement				
Function: 634	Fund Mod-QSCB Defeasement		Total:	0.00	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:	217,014,900.00	221,496,800.00
Type: 5	Expense		Total:	217,014,900.00	221,496,800.00

End of Report

# Oakland Schools

## Annual Budgeting Amendment Report

As of 3/10/2026

	Location	Location Description		FY2026 Amendment	FY2027
<b>Type: 4 Revenue</b>					
<b>Fund: 200</b>	Special Education Fund				
	<b>Location: 000</b>	<b>None</b>	<b>Total:</b>	<b>210,674,000.00</b>	<b>216,509,900.00</b>
	<b>Location: 013</b>	<b>Event Management Operations</b>	<b>Total:</b>	<b>50,000.00</b>	<b>50,000.00</b>
	<b>Fund: 200</b>	<b>Special Education Fund</b>	<b>Total:</b>	<b>210,724,000.00</b>	<b>216,559,900.00</b>
	<b>Type: 4</b>	<b>Revenue</b>	<b>Total:</b>	<b>210,724,000.00</b>	<b>216,559,900.00</b>
<b>Type: 5 Expense</b>					
<b>Fund: 200</b>	Special Education Fund				
	<b>Location: 001</b>	<b>Office Of The Superintendent</b>	<b>Total:</b>	<b>223,000.00</b>	<b>228,300.00</b>
	<b>Location: 002</b>	<b>Deputy Supt-Education Services</b>	<b>Total:</b>	<b>157,300.00</b>	<b>158,700.00</b>
	<b>Location: 003</b>	<b>Asst Supt-Finance &amp; Operations</b>	<b>Total:</b>	<b>94,200.00</b>	<b>91,500.00</b>
	<b>Location: 006</b>	<b>LEA &amp; Administration Support</b>	<b>Total:</b>	<b>32,800.00</b>	<b>32,800.00</b>
	<b>Location: 011</b>	<b>Financial Services</b>	<b>Total:</b>	<b>1,144,900.00</b>	<b>1,173,100.00</b>
	<b>Location: 013</b>	<b>Event Management Operations</b>	<b>Total:</b>	<b>197,600.00</b>	<b>192,800.00</b>
	<b>Location: 014</b>	<b>Government &amp; Community Svcs</b>	<b>Total:</b>	<b>183,300.00</b>	<b>184,400.00</b>
	<b>Location: 018</b>	<b>Event Management-Workshops</b>	<b>Total:</b>	<b>195,600.00</b>	<b>238,100.00</b>
	<b>Location: 028</b>	<b>Tech Services-Licensing</b>	<b>Total:</b>	<b>458,300.00</b>	<b>469,900.00</b>
	<b>Location: 029</b>	<b>Tech Services Administration</b>	<b>Total:</b>	<b>77,500.00</b>	<b>77,700.00</b>
	<b>Location: 030</b>	<b>Technical Support Services</b>	<b>Total:</b>	<b>333,100.00</b>	<b>300,100.00</b>
	<b>Location: 032</b>	<b>Application Services</b>	<b>Total:</b>	<b>1,122,900.00</b>	<b>1,115,800.00</b>
	<b>Location: 033</b>	<b>Enterprise Tech Services</b>	<b>Total:</b>	<b>700,300.00</b>	<b>695,700.00</b>
	<b>Location: 038</b>	<b>Legal Affairs</b>	<b>Total:</b>	<b>245,900.00</b>	<b>250,900.00</b>
	<b>Location: 039</b>	<b>Records Management</b>	<b>Total:</b>	<b>7,300.00</b>	<b>7,400.00</b>
	<b>Location: 040</b>	<b>Auxiliary Services Admin</b>	<b>Total:</b>	<b>97,000.00</b>	<b>91,400.00</b>
	<b>Location: 041</b>	<b>Facilities Management</b>	<b>Total:</b>	<b>132,500.00</b>	<b>133,300.00</b>
	<b>Location: 042</b>	<b>Ofc of Procurement &amp; Contracts</b>	<b>Total:</b>	<b>216,100.00</b>	<b>218,700.00</b>
	<b>Location: 044</b>	<b>Corporate &amp; District Services</b>	<b>Total:</b>	<b>321,400.00</b>	<b>334,700.00</b>
	<b>Location: 045</b>	<b>Pupil Transportation</b>	<b>Total:</b>	<b>68,400.00</b>	<b>71,500.00</b>
	<b>Location: 047</b>	<b>Shipping &amp; Receiving</b>	<b>Total:</b>	<b>66,600.00</b>	<b>94,200.00</b>
	<b>Location: 049</b>	<b>Communications Services</b>	<b>Total:</b>	<b>291,000.00</b>	<b>290,700.00</b>
	<b>Location: 071</b>	<b>SE Compliance</b>	<b>Total:</b>	<b>1,210,500.00</b>	<b>1,197,600.00</b>
	<b>Location: 072</b>	<b>Continuum of Supports</b>	<b>Total:</b>	<b>0.00</b>	<b>1,265,500.00</b>
	<b>Location: 073</b>	<b>Special Pops Capacity Building</b>	<b>Total:</b>	<b>4,787,600.00</b>	<b>4,793,900.00</b>
	<b>Location: 074</b>	<b>Student Svcs for Low Incidence</b>	<b>Total:</b>	<b>6,226,000.00</b>	<b>6,329,200.00</b>
	<b>Location: 075</b>	<b>Compliance Supervision/Support</b>	<b>Total:</b>	<b>954,300.00</b>	<b>948,700.00</b>
	<b>Location: 076</b>	<b>Materials Center</b>	<b>Total:</b>	<b>1,338,700.00</b>	<b>1,334,100.00</b>
	<b>Location: 078</b>	<b>Program Subsidies-Special Ed</b>	<b>Total:</b>	<b>193,380,400.00</b>	<b>191,699,200.00</b>
	<b>Location: 079</b>	<b>SE Center Facility Renovations</b>	<b>Total:</b>	<b>556,800.00</b>	<b>5,009,100.00</b>
	<b>Location: 081</b>	<b>School Culture and Climate</b>	<b>Total:</b>	<b>309,900.00</b>	<b>316,300.00</b>
	<b>Location: 083</b>	<b>Human Resources</b>	<b>Total:</b>	<b>514,200.00</b>	<b>490,800.00</b>
	<b>Location: 085</b>	<b>Instruction &amp; Pedagogy</b>	<b>Total:</b>	<b>70,300.00</b>	<b>66,900.00</b>
	<b>Location: 086</b>	<b>Research/Evaluation &amp; Assess</b>	<b>Total:</b>	<b>196,700.00</b>	<b>200,400.00</b>
	<b>Location: 087</b>	<b>Curriculum &amp; Assessment</b>	<b>Total:</b>	<b>163,500.00</b>	<b>163,700.00</b>
	<b>Location: 089</b>	<b>Leadership &amp; School Improvemnt</b>	<b>Total:</b>	<b>23,900.00</b>	<b>23,800.00</b>
	<b>Location: 091</b>	<b>Plant &amp; Fixed-Plant Operations</b>	<b>Total:</b>	<b>220,700.00</b>	<b>248,300.00</b>
	<b>Location: 092</b>	<b>Plant &amp; Fixed-Telephone</b>	<b>Total:</b>	<b>84,700.00</b>	<b>85,300.00</b>
	<b>Location: 093</b>	<b>Plant &amp; Fixed-Plant Ops Summit</b>	<b>Total:</b>	<b>444,600.00</b>	<b>587,200.00</b>
	<b>Location: 094</b>	<b>Plant &amp; Fixed-Capital Outlay</b>	<b>Total:</b>	<b>50,000.00</b>	<b>170,000.00</b>
	<b>Location: 095</b>	<b>Transfers Out</b>	<b>Total:</b>	<b>115,100.00</b>	<b>115,100.00</b>

**Oakland Schools**  
**Annual Budgeting Amendment Report**  
 As of 3/10/2026

Location	Location Description	FY2026 Amendment	FY2027
<b>Fund: 200</b>	<b>Special Education Fund Total:</b>	<b>217,014,900.00</b>	<b>221,496,800.00</b>
<b>Type: 5</b>	<b>Expense Total:</b>	<b>217,014,900.00</b>	<b>221,496,800.00</b>

End of Report

**OAKLAND SCHOOLS SPECIAL EDUCATION  
FUNDED PROJECTS/GRANTS  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>FY TO FY % CHANGE</b>
<b>FUND 205</b>				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits	29,959	7,200	7,200	0.00%
Unassigned	(206,485)	(7,300)	(7,300)	0.00%
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>(176,526)</b>	<b>(100)</b>	<b>(100)</b>	<b>0.00%</b>
REVENUE				
State Sources	2,309,871	2,605,000	2,790,400	7.12%
Federal Sources	53,536,048	55,430,000	54,975,500	-0.82%
<b>TOTAL REVENUE</b>	<b>55,845,919</b>	<b>58,035,000</b>	<b>57,765,900</b>	<b>-0.46%</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>55,669,393</b>	<b>58,034,900</b>	<b>57,765,800</b>	<b>-0.46%</b>
EXPENDITURES				
Special Education - 12x	-	170,300	-	-100.00%
Support Services Pupil - 21x	4,227,037	4,751,400	4,778,200	0.56%
Support Services Instructional Staff - 22x	425,600	420,000	419,100	-0.21%
Support Services Central - 28x	729,761	752,000	772,900	2.78%
Community Activities - 33x	-	31,000	24,400	-21.29%
Non-Public School Pupils - 37x	949,007	2,650,200	2,946,900	11.20%
Payments to Other Public Schools - 41x	49,072,056	48,900,000	48,515,500	-0.79%
Fund Modifications (Other Operating Transfers Out) - 6xx	266,003	360,100	308,900	-14.22%
<b>TOTAL EXPENDITURES</b>	<b>55,669,464</b>	<b>58,035,000</b>	<b>57,765,900</b>	<b>-0.46%</b>
FUND EQUITY, END OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits	7,275	7,200	7,200	0.00%
Unassigned	(7,346)	(7,300)	(7,300)	0.00%
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>(71)</b>	<b>(100)</b>	<b>(100)</b>	<b>0.00%</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>55,669,393</b>	<b>58,034,900</b>	<b>57,765,800</b>	<b>-0.46%</b>

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

	Actuals 2024-25	AM2 2025-26	Proposed 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31	Projection 2031-32
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**REVENUES:**

Local Revenues:								
Property tax revenue	188,838,055	197,835,800	204,562,200	210,085,400	215,547,600	221,151,800	226,901,700	232,801,100
Investment revenue	3,749,235	3,136,700	2,509,400	2,700,000	2,580,000	2,500,000	2,500,000	2,500,000
Fee based service revenues	105,140	70,000	70,000	70,000	70,000	70,000	70,000	70,000
State Revenues	8,057,349	7,143,300	6,880,100	6,980,500	7,039,100	7,099,700	7,162,200	7,226,800
State Pmt in Lieu of Taxes	2,077,524	2,288,200	2,288,200	2,288,200	2,288,200	2,288,200	2,288,200	2,288,200
Other Financing Sources	279,077	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<b>TOTAL REVENUES</b>	<b>203,106,380</b>	<b>210,724,000</b>	<b>216,559,900</b>	<b>222,374,100</b>	<b>227,774,900</b>	<b>233,359,700</b>	<b>239,172,100</b>	<b>245,136,100</b>

**EXPENDITURES:**

Salaries/wages	10,862,423	11,736,400	12,728,000	13,148,000	13,581,900	14,030,100	14,493,100	14,971,400
Employee Benefits:								
FICA insurance	801,594	869,600	944,800	1,005,800	1,039,000	1,073,300	1,108,700	1,145,300
MPSERS retirement program costs	3,312,558	3,319,900	3,349,200	3,523,000	3,675,700	3,835,000	4,001,100	4,174,500
MPSERS Sec 147c & 147g	1,502,262	1,681,800	1,675,900	1,776,300	1,834,900	1,895,500	1,958,000	2,022,600
Healthcare insurance	1,426,294	1,478,500	1,646,100	1,711,900	1,780,400	1,851,600	1,925,700	2,002,700
Other employee insurances	407,239	443,600	500,300	525,300	551,600	579,200	608,200	638,600
Purchase Services	1,205,627	1,939,800	1,976,700	2,016,200	2,056,500	2,097,600	2,139,600	2,182,400
Supplies and Materials	191,402	304,200	347,100	357,500	368,200	379,200	390,600	402,300
Utilities	138,735	182,200	179,300	186,500	194,000	201,800	209,900	218,300
Capital Outlay	205,126	94,300	378,500	378,500	378,500	378,500	378,500	378,500
Dues/Fees/Leases	420,270	554,900	562,500	573,800	585,300	597,000	608,900	621,100
Property tax abatement & delinquency WO	270,053	491,100	511,400	525,200	538,900	552,900	567,300	582,000
PA-18 base distribution	173,594,489	183,872,500	189,106,200	194,028,200	198,582,100	203,278,700	208,171,400	213,183,800
PA-18 additional distribution	5,600,000	6,911,600	-	-	-	-	-	-
Operating Transfers - Oxford capital	-	556,800	5,009,100	-	-	-	-	-
Transfers to LEAs - other support	1,216,682	2,462,600	2,466,600	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000
Transfer Out - SRF	19,100	19,100	19,100	19,100	19,100	19,100	19,100	19,100
Transfer Out - QSCB	98,200	-	-	-	-	-	-	-
Transfer Out - CP FUND 406:	96,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000
<b>TOTAL EXPENDITURES</b>	<b>201,368,054</b>	<b>217,014,900</b>	<b>221,496,800</b>	<b>222,321,300</b>	<b>227,732,100</b>	<b>233,315,500</b>	<b>239,126,100</b>	<b>245,088,600</b>

**OPERATING EXCESS (DEFICIT):**

	1,738,326	(6,290,900)	(4,936,900)	52,800	42,800	44,200	46,000	47,500
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**OAKLAND SCHOOLS  
SPECIAL EDUCATION FUND  
5-YEAR FORECAST**

	<b>Actuals 2024-25</b>	<b>AM2 2025-26</b>	<b>Proposed 2026-27</b>	<b>Projection 2027-28</b>	<b>Projection 2028-29</b>	<b>Projection 2029-30</b>	<b>Projection 2030-31</b>	<b>Projection 2031-32</b>
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**FUND BALANCES:**

Beginning of Year:	26,702,185	28,440,500	22,149,600	17,212,700	17,265,500	17,308,300	17,352,500	17,398,500
Restricted-SE Ctr Renovation	20,000,000	21,500,000	20,943,200	15,934,100	15,934,100	15,934,100	15,934,100	15,934,100
Nonspendable	41,729	39,200	39,200	39,200	39,200	39,200	39,200	39,200
Restricted-Special Education	6,660,456	6,901,300	1,167,200	1,239,400	1,292,200	1,335,000	1,379,200	1,425,200
End of Year:	28,440,511	22,149,600	17,212,700	17,265,500	17,308,300	17,352,500	17,398,500	17,446,000
Restricted-SE Ctr Renovation	21,500,000	20,943,200	15,934,100	15,934,100	15,934,100	15,934,100	15,934,100	15,934,100
Nonspendable	39,197	39,200	39,200	39,200	39,200	39,200	39,200	39,200
Restricted-Special Education	6,901,314	1,167,200	1,239,400	1,292,200	1,335,000	1,379,200	1,425,200	1,472,700

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

32.9%      5.0%      5.0%      5.0%      5.0%      5.0%      5.0%



# **Career Focused Education Fund Original Budget and Five-Year Forecast**

*Fiscal Year 2026-27*

## CAREER FOCUSED EDUCATION FUND SPECIFIC ANALYSIS

### FUND OVERVIEW

The Oakland Schools Career Focused Education Fund is projected to have a FY 2026-27 year-end restricted fund balance (at the time of this printing) of \$8,329,300. Anticipated ending fund balances for FY 2025-26 and 2026-27 are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Non-Spendable - Prepays	\$ 43,000	\$ 43,000
Restricted	7,946,600	8,329,300
<b>Total Budgeted Ending Fund Balance</b>	<b>\$ 7,989,600</b>	<b>\$ 8,372,300</b>

FY 2026-27 revenue is projected to be \$57.9 million:

- Property taxes - \$50.0 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 2026-27 expenditures are projected to be \$57.5 million:

- Campus Operations - \$24.6 million
- District & Campus Support Operations - \$4.9 million
- LEA Transfers & Program Subsidies - \$6.3 million
- Plant & Fixed Charges - \$21.7 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 2026-27 CTE staffing remains consistent. Details of other personnel changes can be found in the Enterprise Wide Executive Summary & Budget Assumptions under Staffing Changes.

### **Revenue**

The below represent significant assumptions and items of interest in the 2026-27 revenue budgets:

- Property taxes have been budgeted to increase by 3.4% 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 2026-27 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, interfund transfers and funding from Wayne RESA for Section 107 Adult Education compliance and monitoring, are projected to remain consistent from 2025-26 to 2026-27 with the exception of operating transfers. In 2025-26, a one-time transfer from the General Education Fund totaling \$1 million was made to fund future STEMi operations. This transfer is not in the 2026-27 budget. 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 2026-27 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 2026-27 assume all staff

positions are filled for the entire fiscal year with no vacancies, whereas 2025-26 budgets have been adjusted for unfilled positions and vacancies through March 2026.

- 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**

- 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:
  - 2027-28 2.7%
  - 2028-29 through 2031-32 2.6%
- 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 March 2026 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
- Miscellaneous and other revenues are projected to remain flat through the balance of the forecast.
- State source revenues of \$5.8 million in 2026-27 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.
- Other Financing Sources revenue are projected to remain flat for the duration of the forecast.

### **EXPENDITURES**

- 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 .89% 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.

- 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 \$184,500 for calendar year 2026) 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, 2025 through September 30, 2026 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%
<b>Total Rate Charged</b>	<b>44.93%</b>	<b>41.19%</b>	<b>39.36%</b>	<b>39.23%</b>	<b>41.06%</b>	<b>39.23%</b>	<b>43.10%</b>	<b>39.43%</b>

The forecasted rates for October 1, 2026 through September 30, 2027 contained in the Governor’s proposed FY27 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	27.51%	22.77%	21.34%	15.21%	16.64%	15.21%	26.08%	21.41%
MPSERS UAAL Stabilization Rate	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%	13.51%
Subtotal	41.02%	36.28%	34.85%	28.72%	30.15%	28.72%	39.59%	34.92%
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%
<b>Total Rate Charged</b>	<b>41.02%</b>	<b>37.28%</b>	<b>37.85%</b>	<b>37.72%</b>	<b>37.15%</b>	<b>37.72%</b>	<b>41.59%</b>	<b>37.92%</b>

In order to project a budgeted rate overall for Oakland Schools for 2026-27, 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 2026-27 has been established at 26.53%. 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 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 August 1, 2026, all SRO's will be 100% funded through local revenues.
- Supply and material budgets as well as dues and fees are projected to grow by 2-3% for the duration of the forecast.
- 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. Budgeted expenditures for instructional capital, I.T. refresh capital and facilities non-instructional capital fluctuate annually based on refresh cycles.

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.

- The Campus Renovations Debt Service obligations are funded by the related Debt Service Fund 311. To the extent possible, transfers out from the CFEF fund into debt service are established in the forecast. The forecast contains transfers out to debt service of \$2.0 - \$3.3 million annually from 2026-27 through 2030-32.

The annual debt service payments are \$2.5 million through 2036 under the existing debt service schedule. At the time of the printing of this document, the District is in the process of doing a partial refunding of the 2016 Refunding Bonds. As it is too early to budget for the impact of the refunding, the budgets will be amended in the first budget amendment of 2026-27, after the refunding is complete

- The property tax abatement budget is set at .25% of budgeted annual property tax revenue for all years of this forecast.
- Regional Programs consist 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 \$4.5 - \$4.6 million annually throughout the entire forecast.
- All years of the forecast include \$550,000 for lease and operating costs for the STEM mobile classroom.
- 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:

2027-28	\$9.4 million	16.1%
2028-29	\$10.2 million	17.0%
2029-30	\$11.0 million	18.0%
2030-31	\$12.1 million	19.5%
2031-32	\$12.7 million	19.7%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable for Prepaids, Inventory, & Deposits	29,088	43,000	43,000		0.00%
Restricted - Career Focused Education	8,159,759	8,495,600	7,946,600		-6.46%
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>8,188,847</b>	<b>8,538,600</b>	<b>7,989,600</b>		<b>-6.43%</b>
REVENUE					
LOCAL SOURCES					
Property Taxes	46,189,355	48,379,700	50,024,600	A	3.40%
Earnings on Investments	1,285,854	1,220,000	976,000	B	-20.00%
Early College Tution - District	348,253	445,000	445,000		0.00%
Oakland County Competitive Robotics Association	7,400	6,500	6,500		0.00%
Program Revenue	105,342	68,800	68,800		0.00%
Workshop Revenue	4,362	10,000	10,000		0.00%
Miscellaneous Revenue	20,803	50,000	10,000		-80.00%
<b>TOTAL LOCAL SOURCES</b>	<b>47,961,369</b>	<b>50,180,000</b>	<b>51,540,900</b>		<b>2.71%</b>
STATE SOURCES					
Voc Ed Sec 61a.1	1,729,845	1,759,200	1,759,200		0.00%
Voc Ed Administration Sec 61a.2	14,193	14,200	14,200		0.00%
CTE Early/Middle College Programs 61b	198,974	370,400	370,400		0.00%
Section 147a(2) MPSERS Normal Cost Offset	666,107	783,200	699,300	C	-10.71%
Section 147a(3) MPSERS Cost Offset ISDs & Districts	186,321	-	-		0.00%
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	986,649	-	-		0.00%
Section 147c(1) MPSERS UAAL Rate Stabilization	1,814,656	2,519,700	2,619,500		3.96%
Section 147c(2) MPSERS One Time Deposit	412,479	-	-		0.00%
Section 147e MPSERS Employer DC Match	89,772	103,400	103,400		0.00%
Section 147g MPSERS 3% Healthcare Reimbursement	311,579	-	-		0.00%
Section 27L4 Healthcare Offset	-	233,600	-	D	-100.00%
MPSERS DC Credit	38,503	63,800	63,800		0.00%
Section 26.a Renaissance Zone	4,932	4,900	4,900		0.00%
Section 26d Brownfield Redevelopment Reimbursement	230,324	148,800	148,800		0.00%
State Payment in Lieu of Taxes	508,156	512,300	512,300		0.00%
State Payment in Lieu of Taxes - SBTE	-	47,400	47,400		0.00%
<b>TOTAL STATE SOURCES</b>	<b>7,192,490</b>	<b>6,560,900</b>	<b>6,343,200</b>		<b>-3.32%</b>
OTHER FINANCING SOURCES					
Sec 107 Adult Ed - Wayne RESA	25,580	25,000	25,000		0.00%
Proceeds from Sale of Capital Assets	40,600	-	-		0.00%
Transfer from GEF	-	1,000,000	-	E	-100.00%
Indirect Revenue	13,075	13,000	13,000		0.00%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>79,255</b>	<b>1,038,000</b>	<b>38,000</b>		<b>-96.34%</b>
<b>TOTAL REVENUE</b>	<b>55,233,114</b>	<b>57,778,900</b>	<b>57,922,100</b>		<b>0.25%</b>
<b>TOTAL REVENUE AND BEGINNING FUND BALANCE</b>	<b>63,421,961</b>	<b>66,317,500</b>	<b>65,911,700</b>		<b>-0.61%</b>
EXPENDITURE SUMMARY					
Campus Operations	23,373,989	24,434,100	24,599,500		0.68%
District & Campus Support Operations	3,656,051	4,535,700	4,954,100		9.22%
LEA Transfers & Program Subsidies	5,633,390	6,274,000	6,264,000		-0.16%
Plant & Fixed Charges	22,219,936	23,084,100	21,721,800		-5.90%
<b>TOTAL EXPENDITURES</b>	<b>54,883,366</b>	<b>58,327,900</b>	<b>57,539,400</b>		<b>-1.35%</b>
Operating Surplus/(Deficit)	349,748	(549,000)	382,700		-169.71%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory, & Deposits	43,004	43,000	43,000		0.00%
Restricted - Career Focused Education	8,495,591	7,946,600	8,329,300		4.82%
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>8,538,595</b>	<b>7,989,600</b>	<b>8,372,300</b>		<b>4.79%</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>63,421,961</b>	<b>66,317,500</b>	<b>65,911,700</b>		<b>-0.61%</b>

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND  
EXPENDITURE BUDGET SUMMARY  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
<b>CAMPUS OPERATIONS</b>					
<b>NW CAMPUS OPERATIONS</b>					
056 NORTHWEST CAMPUS - Office of the Principal 241	666,500	717,500	713,800		-0.52%
NORTHWEST CAMPUS - Extended Day & Summer School 127	203,979	198,700	215,800		8.61%
NORTHWEST CAMPUS - Counseling 212	267,129	216,100	208,300		-3.61%
NORTHWEST CAMPUS - Social Work 216	182,315	279,100	310,500		11.25%
NORTHWEST CAMPUS - Custodial 261	527,804	538,600	552,700		2.62%
NORTHWEST CAMPUS - Security 266	237,829	234,900	235,400		0.21%
NORTHWEST CAMPUS - Transportation 271	22,843	26,800	26,800		0.00%
NORTHWEST CAMPUS - Technical Support 284	119,727	129,000	123,200		-4.50%
NORTHWEST CAMPUS - Academic Support 0524	276,241	295,000	313,100		6.14%
Agricultural Operations 0501	411,759	434,900	430,200		-1.08%
Marketing, Sales, & Services 0510	183,442	186,100	186,300		0.11%
Culinary Services 0523	261,503	345,500	337,600		-2.29%
Construction Trades 0540	210,778	232,100	240,500		3.62%
Building Maintenance 0541	183,790	192,000	192,800		0.42%
Collision Repair 0549	218,282	225,600	224,900		-0.31%
Automobile Technician 0550	239,572	263,100	264,100		0.38%
Graphics Communications 0562	160,362	164,000	153,100		-6.65%
Mechatronics 0575	172,217	190,500	192,100		0.84%
Health Sciences 0580	399,271	409,100	409,500		0.10%
	4,945,343	5,278,600	5,330,700		0.99%
F56 NORTHWEST CAMPUS - Facilities	455,471	436,000	430,700		-1.22%
056 NW CAMPUS TOTAL	5,400,814	5,714,600	5,761,400		0.82%
<b>SE CAMPUS OPERATIONS</b>					
057 SOUTHEAST CAMPUS - Office of the Principal 241	578,505	662,100	690,800		4.33%
SOUTHEAST CAMPUS - Extended Day & Summer School 127	255,273	226,000	234,100		3.58%
SOUTHEAST CAMPUS - Counseling 212	231,279	250,400	230,100		-8.11%
SOUTHEAST CAMPUS - Social Work 216	176,120	170,200	171,100		0.53%
SOUTHEAST CAMPUS - Custodial 261	629,861	626,300	633,600		1.17%
SOUTHEAST CAMPUS - Security 266	255,932	238,200	235,000		-1.34%
SOUTHEAST CAMPUS - Transportation 271	20,018	18,600	21,600		16.13%
SOUTHEAST CAMPUS - Technical Support 284	119,177	126,400	123,100		-2.61%
SOUTHEAST CAMPUS - Academic Support 0524	311,055	329,100	338,500		2.86%
Marketing, Sales, & Services 0510	148,154	160,700	161,800		0.68%
Culinary Services 0523	414,918	422,100	425,300		0.76%
Public Safety 0538	136,790	161,600	147,800		-8.54%
Construction Trades 0540	242,050	250,400	245,500		-1.96%
Building Maintenance 0541	135,088	137,000	149,100		8.83%
Cyber Security 0548	109,542	122,000	122,700		0.57%
Collision Repair 0549	172,715	182,800	191,800		4.92%
Automobile Technician 0550	242,430	254,000	254,600		0.24%
Graphics Communications 0562	155,210	155,500	122,400		-21.29%
Welding, Brazing, & Soldering 0566	139,245	145,900	151,900		4.11%
Mechatronics 0575	247,285	192,000	194,300		1.20%
Health Sciences 0580	488,457	513,500	486,200		-5.32%
Computer Programming/Programmer 0595	176,861	179,200	181,300		1.17%
	5,385,965	5,524,000	5,512,600		-0.21%
F57 SOUTHEAST CAMPUS - Facilities	411,209	427,800	415,600		-2.85%
057 SE CAMPUS TOTAL	5,797,174	5,951,800	5,928,200		-0.40%
<b>NE CAMPUS OPERATIONS</b>					
058 NORTHEAST CAMPUS - Office Of The Principal 241	675,108	713,000	705,400		-1.07%
NORTHEAST CAMPUS - Extended Day & Summer School 127	395,020	305,600	317,100		3.76%
NORTHEAST CAMPUS - Counseling 212	245,924	238,800	236,800		-0.84%
NORTHEAST CAMPUS - Social Work 216	238,489	304,200	289,600		-4.80%
NORTHEAST CAMPUS - Custodial 261	520,147	554,200	569,100		2.69%
NORTHEAST CAMPUS - Security 266	328,044	323,700	327,800		1.27%
NORTHEAST CAMPUS - Transportation 271	42,811	33,000	39,300		19.09%
NORTHEAST CAMPUS - Technical Support 284	110,570	133,100	130,300		-2.10%
NORTHEAST CAMPUS - Academic Support 0524	293,166	305,800	315,800		3.27%
Marketing, Sales, & Services 0510	164,991	159,700	162,400		1.69%
Culinary Services 0523	448,795	420,900	426,100		1.24%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND  
EXPENDITURE BUDGET SUMMARY  
FISCAL YEAR 2026-27**

	FY 2025 ACTUAL	FY 2026 AMENDMENT 2 TOTALS	FY 2027 PROPOSED BUDGET	NOTES	FY TO FY % CHANGE
Cosmotology 0531	691,598	779,200	803,000		3.05%
Construction Trades 0540	428,295	437,300	455,000		4.05%
Collision Repair 0549	182,906	188,400	196,000		4.03%
Automobile Technician 0550	198,028	207,200	215,000		3.76%
Machine Tool Technology 0564	150,342	151,600	152,900		0.86%
Welding, Brazing, & Soldering 0566	193,838	208,000	206,600		-0.67%
Mechatronics 0575	185,647	193,900	195,500		0.83%
Health Sciences 0580	370,813	391,800	395,600		0.97%
Computer Programming/Programmer 0595	180,718	155,200	165,600		6.70%
	6,045,250	6,204,600	6,304,900		1.62%
F58 NORTHEAST CAMPUS - Facilities	446,778	402,900	417,800		3.70%
058 NE CAMPUS TOTAL	6,492,028	6,607,500	6,722,700		1.74%
<b>SW CAMPUS OPERATIONS</b>					
059 SOUTHWEST CAMPUS - Office Of The Principal 241	564,071	673,200	698,000		3.68%
SOUTHWEST CAMPUS - Extended Day & Summer School 127	189,955	220,000	230,300		4.68%
SOUTHWEST CAMPUS - Counseling 212	238,561	237,900	224,700		-5.55%
SOUTHWEST CAMPUS - Social Work 216	155,401	154,500	155,500		0.65%
SOUTHWEST CAMPUS - Custodial 261	480,426	557,600	568,100		1.88%
SOUTHWEST CAMPUS - Security 266	177,974	175,300	176,300		0.57%
SOUTHWEST CAMPUS - Transportation 271	17,505	11,000	11,000		0.00%
SOUTHWEST CAMPUS - Technical Support 284	122,742	128,700	125,300		-2.64%
SOUTHWEST CAMPUS - Academic Support 0524	312,960	323,200	324,400		0.37%
Agricultural Operations 0501	254,397	266,200	266,800		0.23%
Marketing, Sales, & Services 0510	158,652	178,200	179,400		0.67%
Culinary Services 0523	413,164	429,900	431,000		0.26%
Cyber Security 0548	173,203	158,800	121,800		-23.30%
Collision Repair 0549	250,856	265,400	265,100		-0.11%
Automobile Technician 0550	244,898	265,800	261,900		-1.47%
Medium & Heavy Truck Technology 0551	193,978	205,000	228,600		11.51%
Graphics Communicatons 0562	214,521	220,000	223,200		1.45%
Welding, Brazing, & Soldering 0566	172,959	226,600	225,500		-0.49%
Mechatronics 0575	249,283	255,400	243,000		-4.86%
Health Sciences 0580	579,533	644,400	677,000		5.06%
Computer Programming/Programmer 0595	157,423	162,900	164,000		0.68%
	5,322,462	5,760,000	5,800,900		0.71%
F59 SOUTHWEST CAMPUS - Facilities	361,511	400,200	386,300		-3.47%
059 SW CAMPUS TOTAL	5,683,973	6,160,200	6,187,200		0.44%
<b>TOTAL CAMPUS OPERATIONS</b>	<b>23,373,989</b>	<b>24,434,100</b>	<b>24,599,500</b>		<b>0.68%</b>
<b>DISTRICT AND CAMPUS SUPPORT OPERATIONS</b>					
018 Workshop Budget	7,500	16,800	16,800		0.00%
051 Early College	521,672	562,400	562,400		0.00%
055 District & Campus Support - Instructional Services 127	35,186	136,800	136,800		0.00%
055 District & Campus Support - Counseling 212	553	6,000	6,000		0.00%
055 District & Campus Support - Improvement of Instruction 221	2,024,772	2,445,600	2,871,300	F	17.41%
055 District & Campus Support - Supervision & Direction 226	422,488	448,400	446,200		-0.49%
055 District & Campus Support - Academic Support 227	17,045	120,000	120,000		0.00%
055 District & Campus Support - Transportation 271	1,020	7,000	7,000		0.00%
055 District & Campus Support - Personnel Services 283	4,071	40,000	40,000		0.00%
055 District & Campus Support - Technology Support 284	170,620	248,300	248,300		0.00%
062 STEMi Operational Budget	451,124	504,400	499,300		-1.01%
<b>TOTAL DISTRICT AND CAMPUS SUPPORT OPERATIONS</b>	<b>3,656,051</b>	<b>4,535,700</b>	<b>4,954,100</b>		<b>9.22%</b>
<b>LEA TRANSFERS AND PROGRAM SUBSIDIES</b>					
061 LEA Transportation Support	1,800,000	1,800,000	1,800,000		0.00%
063 LEA Career Readiness Allocation	3,484,246	3,678,100	3,678,100		0.00%
063 LEA Career Readiness - OCCRA 0574	66,355	97,600	112,600		15.37%
064 LEA Career Readiness - Camps	68,992	100,000	100,000		0.00%
065 LEA Career Readiness - STEM	162,185	134,500	131,300		-2.38%
066 LEA Career Readiness - NAIS	51,612	463,800	442,000		-4.70%
<b>TOTAL LEA TRANSFERS AND PROGRAM SUBSIDIES</b>	<b>5,633,390</b>	<b>6,274,000</b>	<b>6,264,000</b>		<b>-0.16%</b>

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND  
EXPENDITURE BUDGET SUMMARY  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>	<b>NOTES</b>	<b>FY TO FY % CHANGE</b>
PLANT AND FIXED CHARGES					
011 Property Tax Adjustments & Fees	103,734	160,500	166,700		3.86%
091 Facility Operations	286,349	278,800	301,800		8.25%
092 Telephone	53,235	62,900	63,200		0.48%
094 Capital Outlay	199,660	50,000	50,000		0.00%
095 Operating Transfers Out	13,338,200	13,523,100	12,223,100	G	-9.61%
General Allocation	8,238,758	9,008,800	8,917,000		-1.02%
<b>TOTAL PLANT AND FIXED CHARGES</b>	<b>22,219,936</b>	<b>23,084,100</b>	<b>21,721,800</b>		<b>-5.90%</b>
<b>TOTAL EXPENDITURES</b>	<b>54,883,366</b>	<b>58,327,900</b>	<b>57,539,400</b>		<b>-1.35%</b>

**OAKLAND SCHOOLS GENERAL EDUCATION FUND**

**FOOTNOTES**

**FISCAL YEAR 2026-2027**

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

- A The 3.4% 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 includes a one-time adjustment that is removed in FY27.
- D 2025-26 includes a one-time adjustment that is removed in FY27.
- E 2025-26 includes a one-time transfer from the General Education Fund this is removed in FY27.
- F 2026-27 includes the addition of a 1.0 FTE Career Readiness Coordinator.
- G Operating Transfers Out consist primarily of transfers to the Capital Projects Funds. Transfers fluctuate annually based on need and available resources.

**Oakland Schools**  
**Annual Budgeting Amendment Report**  
As of 3/10/2026

Function	Location Description	FY2026 Amendment	FY2027
<b>Type: 4 Revenue</b>			
<b>Fund: 600</b>	Vocational Ed Fund		
<b>Function: 000</b>	Not Applicable		
<b>Function: 000</b>	Not Applicable	<b>Total:</b>	
<b>Fund: 600</b>	Vocational Ed Fund	57,778,900.00	57,922,100.00
<b>Type: 4</b>	Revenue	57,778,900.00	57,922,100.00
<b>Type: 5 Expense</b>			
<b>Fund: 600</b>	Vocational Ed Fund		
<b>Function: 127</b>	Career & Technical		
<b>Function: 127</b>	Career & Technical	<b>Total:</b>	
<b>Function: 127</b>	Career & Technical	17,494,600.00	17,645,000.00
<b>Function: 211</b>	Truancy/Absenteeism Services		
<b>Function: 211</b>	Truancy/Absenteeism Services	<b>Total:</b>	
<b>Function: 211</b>	Truancy/Absenteeism Services	130,500.00	130,000.00
<b>Function: 212</b>	Guidance Services		
<b>Function: 212</b>	Guidance Services	<b>Total:</b>	
<b>Function: 212</b>	Guidance Services	1,420,200.00	1,376,900.00
<b>Function: 216</b>	Social Work Services		
<b>Function: 216</b>	Social Work Services	<b>Total:</b>	
<b>Function: 216</b>	Social Work Services	908,000.00	926,700.00
<b>Function: 221</b>	Improve of Instruction		
<b>Function: 221</b>	Improve of Instruction	<b>Total:</b>	
<b>Function: 221</b>	Improve of Instruction	3,266,800.00	3,678,300.00
<b>Function: 225</b>	Technology Assisted Instructn		
<b>Function: 225</b>	Technology Assisted Instructn	<b>Total:</b>	
<b>Function: 225</b>	Technology Assisted Instructn	137,000.00	132,300.00
<b>Function: 226</b>	Supv/Dir Instr Staff		
<b>Function: 226</b>	Supv/Dir Instr Staff	<b>Total:</b>	
<b>Function: 226</b>	Supv/Dir Instr Staff	477,800.00	476,800.00
<b>Function: 227</b>	Academic Student Assessment		
<b>Function: 227</b>	Academic Student Assessment	<b>Total:</b>	
<b>Function: 227</b>	Academic Student Assessment	120,000.00	120,000.00
<b>Function: 231</b>	Board of Education		
<b>Function: 231</b>	Board of Education	<b>Total:</b>	
<b>Function: 231</b>	Board of Education	267,900.00	267,800.00
<b>Function: 232</b>	Exec Administration		
<b>Function: 232</b>	Exec Administration	<b>Total:</b>	
<b>Function: 232</b>	Exec Administration	982,400.00	993,100.00
<b>Function: 241</b>	Principal Office		
<b>Function: 241</b>	Principal Office	<b>Total:</b>	
<b>Function: 241</b>	Principal Office	2,765,800.00	2,808,000.00
<b>Function: 252</b>	Fiscal Services		
<b>Function: 252</b>	Fiscal Services	<b>Total:</b>	
<b>Function: 252</b>	Fiscal Services	1,309,500.00	1,320,600.00
<b>Function: 257</b>	Internal Services		
<b>Function: 257</b>	Internal Services	<b>Total:</b>	
<b>Function: 257</b>	Internal Services	162,800.00	184,600.00
<b>Function: 259</b>	Oth Business Svcs		
<b>Function: 259</b>	Oth Business Svcs	<b>Total:</b>	
<b>Function: 259</b>	Oth Business Svcs	178,600.00	185,100.00
<b>Function: 261</b>	Oper Bldg Svcs		
<b>Function: 261</b>	Oper Bldg Svcs	<b>Total:</b>	
<b>Function: 261</b>	Oper Bldg Svcs	4,345,100.00	4,398,300.00
<b>Function: 266</b>	Security Services		
<b>Function: 266</b>	Security Services	<b>Total:</b>	
<b>Function: 266</b>	Security Services	987,000.00	989,400.00
<b>Function: 271</b>	Pupil Transportation Services		
<b>Function: 271</b>	Pupil Transportation Services	<b>Total:</b>	
<b>Function: 271</b>	Pupil Transportation Services	150,500.00	160,000.00
<b>Function: 281</b>	Plan, Research, Dev and Eval		
<b>Function: 281</b>	Plan, Research, Dev and Eval	<b>Total:</b>	
<b>Function: 281</b>	Plan, Research, Dev and Eval	256,900.00	259,200.00
<b>Function: 282</b>	Communication Services		
<b>Function: 282</b>	Communication Services	<b>Total:</b>	
<b>Function: 282</b>	Communication Services	287,300.00	286,000.00
<b>Function: 283</b>	Staff/Personnel Svcs		

**Oakland Schools**  
**Annual Budgeting Amendment Report**  
As of 3/10/2026

Function		Location Description		FY2026	FY2027
			Total:	Amendment	
Function: 283	Staff/Personnel Svcs		Total:	1,226,900.00	1,118,600.00
Function: 284	Support Svcs Tech				
Function: 284	Support Svcs Tech		Total:	4,137,900.00	4,078,800.00
Function: 285	Pupil Accounting				
Function: 285	Pupil Accounting		Total:	186,500.00	201,200.00
Function: 289	Other Central Services				
Function: 289	Other Central Services		Total:	57,500.00	57,500.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	214,400.00	209,500.00
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:	244,900.00	224,600.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	19,100.00	19,100.00
Function: 632	Fund Mod-2016 Debt				
Function: 632	Fund Mod-2016 Debt		Total:	3,300,000.00	3,300,000.00
Function: 634	Fund Mod-QSCB Defeasement				
Function: 634	Fund Mod-QSCB Defeasement		Total:	0.00	0.00
Function: 645	Fund Mod-CP CFE Reno				
Function: 645	Fund Mod-CP CFE Reno		Total:	10,100,000.00	8,800,000.00
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:	58,327,900.00	57,539,400.00
Type: 5	Expense		Total:	58,327,900.00	57,539,400.00

End of Report

# Oakland Schools

## Annual Budgeting Amendment Report

As of 3/10/2026

	Location	Location Description		FY2026 Amendment	FY2027
<b>Type: 4 Revenue</b>					
<b>Fund: 600</b>	Vocational Ed Fund				
	Location: 000	None	Total:	57,248,600.00	57,391,800.00
	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:	445,000.00	445,000.00
	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
	Location: 062	STEMi	Total:	0.00	0.00
	Fund: 600	Vocational Ed Fund	Total:	57,778,900.00	57,922,100.00
	Type: 4	Revenue	Total:	57,778,900.00	57,922,100.00

**Type: 5 Expense**

<b>Fund: 600</b>	Vocational Ed Fund				
	Location: 001	Office Of The Superintendent	Total:	223,100.00	228,300.00
	Location: 002	Deputy Supt-Education Services	Total:	156,900.00	158,200.00
	Location: 003	Asst Supt-Finance & Operations	Total:	97,400.00	94,700.00
	Location: 006	LEA & Administration Support	Total:	32,800.00	32,800.00
	Location: 011	Financial Services	Total:	1,097,900.00	1,110,000.00
	Location: 013	Event Management Operations	Total:	197,600.00	192,700.00
	Location: 014	Government & Community Svcs	Total:	183,800.00	184,900.00
	Location: 018	Event Management-Workshops	Total:	16,800.00	16,800.00
	Location: 028	Tech Services-Licensing	Total:	458,300.00	469,900.00
	Location: 029	Tech Services Administration	Total:	83,600.00	83,200.00
	Location: 030	Technical Support Services	Total:	334,100.00	299,900.00
	Location: 032	Application Services	Total:	1,123,600.00	1,116,300.00
	Location: 033	Enterprise Tech Services	Total:	1,344,400.00	1,333,000.00
	Location: 038	Legal Affairs	Total:	514,600.00	520,300.00
	Location: 039	Records Management	Total:	7,200.00	7,300.00
	Location: 040	Auxiliary Services Admin	Total:	97,600.00	91,800.00
	Location: 041	Facilities Management	Total:	142,400.00	142,300.00
	Location: 042	Ofc of Procurement & Contracts	Total:	413,800.00	419,000.00
	Location: 044	Corporate & District Services	Total:	317,000.00	331,200.00
	Location: 045	Pupil Transportation	Total:	6,100.00	6,300.00
	Location: 047	Shipping & Receiving	Total:	66,700.00	94,300.00
	Location: 049	Communications Services	Total:	292,800.00	291,600.00
	Location: 051	OTC Early College	Total:	562,400.00	562,400.00
	Location: 055	District & Campus Support	Total:	3,452,100.00	3,875,600.00
	Location: 056	OSTC-NW	Total:	5,714,600.00	5,761,400.00
	Location: 057	OSTC-SE	Total:	5,951,800.00	5,928,200.00
	Location: 058	OSTC-NE	Total:	6,607,500.00	6,722,700.00
	Location: 059	OSTC-SW	Total:	6,160,200.00	6,187,200.00
	Location: 061	LEA Transportation Support	Total:	1,800,000.00	1,800,000.00
	Location: 062	STEMi	Total:	504,400.00	499,300.00
	Location: 063	Career Readiness	Total:	3,775,700.00	3,790,700.00
	Location: 064	Career Readiness Camps	Total:	100,000.00	100,000.00
	Location: 065	CFE STEMCo Operations	Total:	134,500.00	131,300.00
	Location: 066	Nano Tech CFE	Total:	463,800.00	442,000.00

**Oakland Schools**  
**Annual Budgeting Amendment Report**  
As of 3/10/2026

Location	Location Description	FY2026 Amendment	FY2027
Location: 081	School Culture and Climate	Total: 236,900.00	244,000.00
Location: 083	Human Resources	Total: 1,186,900.00	1,078,600.00
Location: 085	Instruction & Pedagogy	Total: 166,400.00	162,900.00
Location: 086	Research/Evaluation & Assess	Total: 252,900.00	256,400.00
Location: 087	Curriculum & Assessment	Total: 110,400.00	109,900.00
Location: 089	Leadership & School Improvemnt	Total: 24,100.00	23,900.00
Location: 091	Plant & Fixed-Plant Operations	Total: 278,800.00	301,800.00
Location: 092	Plant & Fixed-Telephone	Total: 62,900.00	63,200.00
Location: 094	Plant & Fixed-Capital Outlay	Total: 50,000.00	50,000.00
Location: 095	Transfers Out	Total: 13,523,100.00	12,223,100.00
Fund: 600	Vocational Ed Fund	Total: 58,327,900.00	57,539,400.00
Type: 5	Expense	Total: 58,327,900.00	57,539,400.00

End of Report

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION  
FUNDED PROJECTS/GRANTS  
REVENUE AND EXPENDITURE BUDGET  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>FUND 605</b>			
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable Prepaids, Inventory, & Deposits	4,388	42,400	42,400
Unassigned	(17,442)	(40,700)	(40,700)
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>(13,054)</b>	<b>1,700</b>	<b>1,700</b>
OPERATING REVENUE			
Local & Other Sources	43,762	110,000	54,700
State Sources	49,735	1,060,000	1,046,900
Federal Sources	1,877,832	1,850,000	1,845,800
<b>TOTAL REVENUE</b>	<b>1,971,329</b>	<b>3,020,000</b>	<b>2,947,400</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>1,958,275</b>	<b>3,021,700</b>	<b>2,949,100</b>
EXPENDITURES			
Added Needs - 120	120,590	197,000	140,700
Support Services Pupil - 210	1,280,670	1,229,000	1,286,900
Support Services Instructional Staff - 220	393,927	409,200	334,000
Operations & Maintenance - 260	14,200	-	-
Pupil Transportation Services - 270	12,639	17,500	17,500
Support Services Central - 280	134,461	167,300	168,300
Payments to Other Public Schools - 410	120	-	-
Payments to Not for Profit Entities - 440	-	1,000,000	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>1,956,607</b>	<b>3,020,000</b>	<b>2,947,400</b>
FUND EQUITY, END OF YEAR			
Non-Spendable Prepaids, Inventory, & Deposits	42,399	42,400	42,400
Unassigned	(40,731)	(40,700)	(40,700)
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>1,668</b>	<b>1,700</b>	<b>1,700</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>1,958,275</b>	<b>3,021,700</b>	<b>2,949,100</b>

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

	Actuals 2024-25	AM2 2025-26	Proposed 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31	Proposed 2031-32
<b>REVENUES:</b>								
Local Revenues:								
Property tax revenues	46,189,355	48,379,700	50,024,600	51,375,300	52,711,100	54,081,600	55,487,700	56,930,400
Investment revenue	1,285,854	1,220,000	976,000	780,000	700,000	680,000	680,000	680,000
Miscellaneous and other revenues	486,162	580,300	540,300	540,300	540,300	540,300	540,300	540,300
State Revenues	6,684,334	6,001,200	5,783,500	5,912,200	5,993,600	6,077,600	6,164,100	6,253,300
State payment in lieu of taxes	508,157	559,700	559,700	559,700	559,700	559,700	559,700	559,700
Transfers In - GEF	-	1,000,000	-	-	-	-	-	-
Other Financing Sources	79,255	38,000	38,000	38,000	38,000	38,000	38,000	38,000
<b>TOTAL REVENUES:</b>	<b>55,233,117</b>	<b>57,778,900</b>	<b>57,922,100</b>	<b>59,205,500</b>	<b>60,542,700</b>	<b>61,977,200</b>	<b>63,469,800</b>	<b>65,001,700</b>

**EXPENDITURES:**

**Oakland Schools - Direct Programming:**

Salaries/wages - Non union	7,362,724	8,342,600	8,551,100	8,833,300	9,124,800	9,425,900	9,737,000	10,058,300
Salaries/wages - Union	9,706,797	10,345,900	10,468,000	10,770,500	11,081,800	11,402,100	11,731,600	12,070,600
Total Salaries/wages	17,069,521	18,688,500	19,019,100	19,603,800	20,206,600	20,828,000	21,468,600	22,128,900
Employee Benefits:								
FICA insurance	1,230,211	1,382,500	1,423,800	1,499,700	1,545,800	1,593,300	1,642,300	1,692,900
MPERS retirement program costs	5,175,791	5,242,100	4,955,400	5,252,900	5,468,600	5,693,100	5,926,900	6,170,300
MPERS Sec 147c & 147g	2,449,162	2,544,300	2,519,800	2,648,500	2,729,900	2,813,900	2,900,400	2,989,600
Healthcare insurance	2,454,110	2,361,400	2,657,100	2,763,400	2,873,900	2,988,900	3,108,500	3,232,800
Other employee insurances	728,573	803,400	924,900	971,100	1,019,700	1,070,700	1,124,200	1,180,400
Purchased Services	3,614,758	4,376,900	4,375,700	4,463,200	4,552,500	4,643,600	4,736,500	4,831,200
Supplies and Materials	1,148,553	1,641,200	1,662,400	1,712,300	1,763,700	1,816,600	1,871,100	1,927,200
Utilities Costs	898,337	899,900	902,200	938,300	975,800	1,014,800	1,055,400	1,097,600
Capital Outlay-instructional equipment	46,523	58,600	58,600	55,000	55,000	55,000	55,000	55,000
Capital Outlay-IT Refresh	199,659	52,000	52,000	75,000	240,000	75,000	75,000	75,000
Capital Outlay-facility, non-instruct capital	-	3,000	-	20,000	20,000	20,000	20,000	20,000
Dues/Fees/Leases	161,175	174,300	178,900	182,500	186,200	189,900	193,700	197,600
Property tax abatement & delinquency WO	68,973	120,100	125,100	128,400	131,800	135,200	138,700	142,300
Transfers Out - CPF 404	9,000,000	10,100,000	8,800,000	7,900,000	8,000,000	8,200,000	8,000,000	10,000,000
Transfers Out - CPF 406	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000
Transfers Out - Debt Service*	4,215,100	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	1,956,500
Transfers Out - SRF	19,100	19,100	19,100	19,100	19,100	19,100	19,100	19,100
Transfers to LEAs	155,742	197,200	205,200	205,200	205,200	205,200	205,200	205,200
Total Expenditure - Direct Programming	48,739,288	52,068,500	51,283,300	51,842,400	53,397,800	54,766,300	55,944,600	58,025,600

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

	Actuals 2024-25	AM2 2025-26	Proposed 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31	Proposed 2031-32
<b>Oakland Schools - Regional Programs:</b>								
Tuition - Early College/Dual Enrollment	479,449	482,500	482,500	497,000	511,900	527,300	543,100	559,400
Regional certifications/competitions	206,407	150,000	155,000	159,700	164,500	169,400	174,500	179,700
K-12 Career Readiness - LEA support	3,207,102	3,322,500	3,319,300	3,319,300	3,319,300	3,319,300	3,319,300	3,319,300
PS - STEM mobile classroom	451,124	504,400	499,300	550,000	550,000	550,000	550,000	550,000
Regional Programs - LEA support	4,344,082	4,459,400	4,456,100	4,526,000	4,545,700	4,566,000	4,586,900	4,608,400
Transportation Reimbursement - LEA support	1,799,999	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	6,144,081	6,259,400	6,256,100	6,326,000	6,345,700	6,366,000	6,386,900	6,408,400

**GRAND TOTAL EXPENDITURES** 54,883,369 58,327,900 57,539,400 58,168,400 59,743,500 61,132,300 62,331,500 64,434,000

**GRAND TOTAL EXCESS/(DEFICIT)** 349,748 (549,000) 382,700 1,037,100 799,200 844,900 1,138,300 567,700

**FUND BALANCES:**

Beginning of Year - Non-spendable 29,088 43,000 43,000 43,000 43,000 43,000 43,000 43,000 43,000  
 Beginning of Year - Restricted 8,159,759 8,495,600 7,946,600 8,329,300 9,366,400 10,165,600 11,010,500 12,148,800  
 Beginning of Year - Total 8,188,847 8,538,600 7,989,600 8,372,300 9,409,400 10,208,600 11,053,500 12,191,800

End of Year - Non-spendable 43,004 43,000 43,000 43,000 43,000 43,000 43,000 43,000 43,000  
 End of Year - Restricted 8,495,591 7,946,600 8,329,300 9,366,400 10,165,600 11,010,500 12,148,800 12,716,500  
 End of Year - Total 8,538,595 7,989,600 8,372,300 9,409,400 10,208,600 11,053,500 12,191,800 12,759,500

End of Year Restricted FB as % of Exp. 15.5% 13.6% 14.5% 16.1% 17.0% 18.0% 19.5% 19.7%



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

Fiscal Year 2026-27

**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 2026-27 year-end committed fund balance of \$3,703,500. Anticipated ending fund balances for FY 2025-26 and 2026-27 are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Non-Spendable - Prepays	\$ 2,600	\$ 2,600
Committed fund balance	3,984,200	3,703,500
<b>Total Budgeted Ending Fund Balance</b>	<b>\$ 3,986,800</b>	<b>\$ 3,706,100</b>

FY 2026-27 revenue is projected to be \$21.0 million:

- Tuition revenue - \$5.1 million
- Graduation Alliance - \$1.4 million
- Foreign Exchange - \$.2 million
- Shared Services - \$11.9 million
- State Aid Revenue (Sec 147) - \$1.6 million
- Indirect and other revenue - \$.8 million

FY 2026-27 operational expenses are projected to be \$21.3 million:

- Tuition program expenditures - \$4.8 million
- Graduation Alliance - \$1.4 million
- Foreign Exchange - \$.2 million
- Shared Services, including administration - \$14.9 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 2026-27.

**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 2025-26, 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, 2026. This fund is projected to have a FY 2026-27 year-end

committed fund balance of \$12,349,800. Anticipated ending fund balances for FY 2025-26 and 2026-27 are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Committed fund balance	\$ 12,706,500	\$ 12,349,800

FY 2026-27 revenue is projected to be \$1.5 million:

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

FY 2026-27 expenditures are projected to be \$1.8 million:

- Literacy Essentials Oakland - \$.3 million
- EPIC Math Numeracy Initiative - \$.3 million
- ONE Professional Services, Maintenance, Capital & Other - \$1.2 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 2026-27 revenue is projected to be \$18.9 million:

- Medicaid Fees (Local and Federal) - \$18.5 million
- Interest income & other local revenue - \$.3 million
- State Revenue (MPERS Sec 147) & Other - \$.1 million

FY 2026-27 expenditures are projected to be \$18.9 million:

- Wages & Benefits - \$.6 million
- Facility & Program Operations - \$.1 million
- Transfers to LEAs - \$18.2 million

**HR/Finance Consortium Fund 277**

The HR/Finance Consortium is a result of a collaborative effort between twenty (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. Anticipated ending fund balances for FY 2025-26 and 2026-27 are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Committed fund balance	\$ 892,700	\$ 961,300

FY 2026-27 revenue is projected to be \$1.4 million:

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

FY 2026-27 operational expenses are projected to be \$1.3 million:

- Salaries and benefits - \$.9 million
- Purchased services, supplies and capital outlay - \$.4 million

**School Activities Fund 290**

Due to the issuance of Governmental Accounting Standards Board (GASB) 84, Fiduciary Activities, Oakland Schools utilizes a School Activities Fund 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 \$268,600 in both FY 2025-26 and 2026-27.

**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. At the time of printing of this document, the District is doing a second refunding of these bonds in order to reduce interest costs. The impact of that refunding will be included in the first budget amendment of 2026-27.

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. 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 2025-26 and 2026-27 for the three debt service funds are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
DSF 311 - 2016 Refunding Bonds Restricted Fund Balance	\$ 10,039,300	\$ 11,164,100
DSF 313 - QSCB Restricted Fund Balance	\$ 460,900	\$ -
DSF 314 - QSCB Construction Reserve Fund Restricted Fund Balance	\$ 13,588,400	\$ -

FY 2026-27 revenue consists primarily of operating transfers to fund debt service, interest earnings and a Federal interest subsidy in the QSCB Construction Reserve Fund.

FY 2026-27 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 two years and were completed in 2025-26 (see Enterprise-wide Executive Summary for additional information). Anticipated ending fund balances for FY 2025-26 and 2026-27 are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Non-Spendable - Prepays	\$ 18,700	\$ 18,700
Committed fund balance	17,089,000	9,972,900
<b>Total Budgeted Ending Fund Balance</b>	<b>\$ 17,107,700</b>	<b>\$ 9,991,600</b>

FY 2026-27 revenue is projected to be \$10.2 million which consists of interest earned and an operating transfer in from the Career Focused Education Fund of \$8.8 million.

FY 2026-27 expenditures are projected to be \$21.8 million, consisting of various facility renovations detailed in the 5-year capital plan of the organization. Significant projects in 2026-27 include safety & security updates at all campuses, and HVAC replacement and NAIS lab buildout at the Southeast campus. These projects may span multiple fiscal years from 2025-26 to 2026-27.

**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: HVAC and chiller replacement, audio/visual (AV) updates, safety and security upgrades and general capital projects. FY 2025-26 and 2026-27 fund balances are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Committed fund balance	\$ 32,700	\$ 32,700
Non-Spendable Prepays & Inventory	11,075,200	6,646,100
<b>Total Budgeted Ending Fund Balance</b>	<b>\$ 11,107,900</b>	<b>\$ 6,678,800</b>

FY 2026-27 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 2026-27 expenditures are projected to be \$5.3 million consisting of various facility renovations detailed in the 5-year capital plan of the organization, including those described above. These projects may span multiple fiscal years from 2025-26 to 2026-27.

**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 2025-26 and 2026-27 are detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Net investment in capital assets	\$ 93,800	\$ 93,800
Restricted Net OPEB Asset	\$ 95,300	\$ 95,300
Unrestricted net position	(972,400)	(1,153,600)
Total net position	\$ (783,300)	\$ (964,500)

FY 2026-27 revenue is projected to be \$.9 million:

- Operating Revenue - \$.8 million
- State Revenue (MPERS 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 2026-27 expenditures are projected to be \$1.1 million:

- Wages & Benefits - \$.5 million
- Purchased Services - \$.2 million
- Supplies, Materials & Other - \$.3 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 2026-27 year-end net position of \$3.2 million. Anticipated net position for FY 2025-26 and 2026-27 is detailed in the schedule below:

	FY 2025-26 Amend 2 Budget	FY 2026-27 Budget
Claim Fluctuation Reserve - Professional Liability	1,280,000	1,320,000
Claim Fluctuation Reserve - Cyber Liability	1,278,400	1,278,400
Contingency Reserve - P/C Settlements	50,000	50,000
Retained Earnings	473,200	537,800
Total Net Position	\$ 3,081,600	\$ 3,186,200

The district has fully funded (100%) its compensated absence liabilities through June 30, 2025, and will continue to fund the liabilities annually. The accruals currently reflected on the fund's balance sheet for compensated absences total \$3.7 million.

**OAKLAND SCHOOLS COOPERATIVE SERVICES FUND BUDGET  
 SHARED SERVICES & TUITION PROGRAMS FUND 270  
 FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	9,460	2,600	2,600
Committed	4,313,498	5,367,800	3,984,200
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>4,322,958</b>	<b>5,370,400</b>	<b>3,986,800</b>
REVENUE			
LOCAL SOURCES			
Earnings on Investment	204,819	185,000	148,000
Virtual Learning Academy K-8 Tuition	1,626,200	1,117,400	1,644,000
Virtual Learning Academy 9-12 Tuition	1,541,975	2,409,200	2,020,500
VLAC Learning Academy K-8 Tuition Refund	-	(450,000)	-
Accelerated College Experience Tuition	1,092,700	1,433,300	1,470,000
Accelerated College Experience Tuition Refund	-	(215,000)	-
Graduation Alliance	1,638,941	1,400,000	1,400,000
Foreign Exchange Program	144,000	108,000	180,000
Shared Services	10,989,830	11,323,900	11,912,300
E-Rate Revenue	56,497	80,000	80,000
Miscellaneous Revenue	1,169	2,000	2,000
<b>TOTAL LOCAL SOURCES</b>	<b>17,296,131</b>	<b>17,393,800</b>	<b>18,856,800</b>
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	304,337	379,500	319,500
Section 147a(3) MPSERS Cost Offset ISDs & Districts	85,128	-	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	450,789	-	-
Section 147c(1) MPSERS UAAL Rate Stabilization	829,097	1,220,900	1,208,600
Section 147c(2) MPSERS One Time Deposit	188,458	-	-
Section 27L4 Healthcare Offset	-	113,200	-
Section 147e MPSERS Employer DC Match	41,015	50,100	50,100
Section 147g MPSERS 3% Healthcare Reimbursement	79,347	-	-
<b>TOTAL STATE SOURCES</b>	<b>1,978,171</b>	<b>1,763,700</b>	<b>1,578,200</b>
OTHER FINANCING SOURCES			
Indirect Revenue	522,310	538,400	552,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>522,310</b>	<b>538,400</b>	<b>552,000</b>
<b>TOTAL REVENUE</b>	<b>19,796,612</b>	<b>19,695,900</b>	<b>20,987,000</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>24,119,570</b>	<b>25,066,300</b>	<b>24,973,800</b>
EXPENDITURES			
Virtual Learning Academy K-8	1,546,256	2,106,200	1,925,900
Virtual Learning Academy 9-12	1,233,881	1,616,400	1,528,100
Oakland Accelerated College Experience	997,701	1,445,200	1,370,500
Graduation Alliance	1,552,953	1,334,700	1,335,100
Foreign Exchange Program	114,621	91,000	219,000
Shared Services	12,990,237	14,143,600	14,537,900
Shared Services Administration	313,520	342,400	351,200
<b>TOTAL EXPENDITURES</b>	<b>18,749,169</b>	<b>21,079,500</b>	<b>21,267,700</b>
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory, & Deposits	2,606	2,600	2,600
Committed	5,367,795	3,984,200	3,703,500
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>5,370,401</b>	<b>3,986,800</b>	<b>3,706,100</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>24,119,570</b>	<b>25,066,300</b>	<b>24,973,800</b>

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET  
OAKLAND NETWORK FOR EDUCATION FUND 271  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
FUND EQUITY, BEGINNING OF YEAR			
Committed	14,086,734	13,889,800	12,706,500
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>14,086,734</b>	<b>13,889,800</b>	<b>12,706,500</b>
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
ONE Capital Outlay Fees	526,149	523,800	523,800
E-Rate Revenue	94,787	400,000	100,000
Earnings on Investment	628,180	530,000	424,000
<b>TOTAL REVENUE</b>	<b>1,675,716</b>	<b>1,880,400</b>	<b>1,474,400</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>15,762,450</b>	<b>15,770,200</b>	<b>14,180,900</b>
EXPENDITURES			
Expenditures	1,872,685	3,063,700	1,831,100
<b>TOTAL EXPENDITURES</b>	<b>1,872,685</b>	<b>3,063,700</b>	<b>1,831,100</b>
FUND EQUITY, END OF YEAR			
Committed	13,889,765	12,706,500	12,349,800
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>13,889,765</b>	<b>12,706,500</b>	<b>12,349,800</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>15,762,450</b>	<b>15,770,200</b>	<b>14,180,900</b>

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET  
OAKLAND NETWORK FOR EDUCATION FUND 271  
FISCAL YEAR 2026-27**

<b>PROGRAM DESCRIPTION</b>			<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
221	XXXX	Literacy Essentials Oakland - CPDI	216,949	315,000	301,700
221	XXXX	Numeracy Initiative - CPDI	174,240	325,000	300,000
231	3170	Legal Fees	5,395	5,000	5,000
284	3190	Other Professional & Technical Services	476,908	715,500	715,500
284	3450	Copyright Fees/Software Licenses	60,720	80,800	80,800
284	4120	Equipment Repair & Maintenance	234,390	270,000	270,000
284	5990	Misc Supplies & Materials	3,469	10,000	10,000
284	6410	New Equip/Furniture - Depreciable	27,631	10,000	10,000
456	6220	ONE Infastructure	379,065	1,219,300	25,000
511	XXXX	Principal & Interest - SBITA	133,118	113,100	113,100
634	8110	ONE Fund Transfer to Fund 313	160,800	-	-
<b>TOTAL EXPENDITURES</b>			<b>1,872,685</b>	<b>3,063,700</b>	<b>1,831,100</b>

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET  
 MEDICAID FUND 273  
 FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>FUND EQUITY, BEGINNING OF YEAR</b>			
Non-Spendable for Prepaids, Inventory, & Deposits	1,219	600	600
Committed	-	600	600
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>1,219</b>	<b>1,200</b>	<b>1,200</b>
<b>REVENUE</b>			
<b>LOCAL SOURCES</b>			
Medicaid Cost Recovery Fees	190,421	217,100	338,900
Medicaid Service Fees	14,150,138	14,897,300	15,000,000
Medicaid Service Fees - Caring 4 Students	1,056,959	923,500	1,356,200
Earnings on Investment	458,153	450,000	360,000
<b>TOTAL LOCAL SOURCES</b>	<b>15,855,671</b>	<b>16,487,900</b>	<b>17,055,100</b>
<b>STATE SOURCES</b>			
Section 147a(2) MPSERS Normal Cost Offset	12,927	15,600	13,600
Section 147a(3) MPSERS Cost Offset ISDs & Districts	3,616	-	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	19,148	-	-
Section 147c(1) MPSERS UAAL Rate Stabilization	35,217	50,100	45,500
Section 147c(2) MPSERS One Time Deposit	8,005	-	-
Section 27L4 Healthcare Offset	-	4,600	-
Section 147e MPSERS Employer DC Match	1,742	2,100	2,100
Section 147g MPSERS 3% Healthcare Reimbursement	6,918	-	-
<b>TOTAL STATE SOURCES</b>	<b>87,573</b>	<b>72,400</b>	<b>61,200</b>
<b>FEDERAL SOURCES</b>			
Medicaid Outreach Fees	1,538,160	1,800,000	1,800,000
<b>TOTAL REVENUE</b>	<b>17,481,404</b>	<b>18,360,300</b>	<b>18,916,300</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>17,482,623</b>	<b>18,361,500</b>	<b>18,917,500</b>
<b>EXPENDITURES</b>			
Expenditures	17,481,407	18,360,300	18,916,300
<b>TOTAL EXPENDITURES</b>	<b>17,481,407</b>	<b>18,360,300</b>	<b>18,916,300</b>
<b>FUND EQUITY, END OF YEAR</b>			
Non-Spendable for Prepaids, Inventory, & Deposits	583	600	600
Committed	633	600	600
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>1,216</b>	<b>1,200</b>	<b>1,200</b>
<b>TOTAL EXPENDITURES AND ENDING BALANCE</b>	<b>17,482,623</b>	<b>18,361,500</b>	<b>18,917,500</b>

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET  
 MEDICAID FUND 273  
 FISCAL YEAR 2026-27**

<b>PROGRAM DESCRIPTION</b>			<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b><i>SALARIES</i></b>					
289	1390	Other Professional Business Salary	279,582	292,200	283,800
289	1620	Secretarial/Clerical/Bookkeepr	54,017	50,100	53,500
289	1760	Compensated Absences	5,653	3,000	3,000
<b>SALARIES TOTAL</b>			<b>339,252</b>	<b>345,300</b>	<b>340,300</b>
<b><i>EMPLOYEE BENEFITS</i></b>					
289	2110	Group Life Insurance	245	300	300
289	2121	Long Term Disability	740	700	600
289	2122	Short Term Disability	921	1,000	1,200
289	2130	Group Health	61,379	64,200	65,000
289	2140	Dental Health Care	4,293	5,600	5,900
289	2150	Vision Care	403	400	400
289	2490	Other Prof Srvs for Employees	1,100	1,200	1,200
289	2820	Contr To Retirement Funds	97,319	90,000	83,200
289	2821	Defined Contr Employer	5,584	7,800	6,300
289	2822	Personal Health Care Fund	1,595	2,200	1,800
289	2823	Contr To Retirement Funds - UAAL	35,217	51,400	45,500
289	2824	Contr To Retirement 147c2 UAAL	8,005	-	-
289	2825	MPSERS 147g 3% Health Reimb	6,918	-	-
289	2830	Employer Social Security	25,386	27,200	25,900
289	2840	Workers Compensation	657	200	400
<b>EMPLOYEE BENEFITS TOTAL</b>			<b>249,762</b>	<b>252,200</b>	<b>237,700</b>
<b><i>FACILITY OPERATIONS</i></b>					
261	3190	Other Professional & Technology Services	242	400	600
261	3830	Water & Sewage	120	100	200
261	3840	Waste & Trash Disposal	426	100	100
261	3910	Property & Liability	1,194	1,300	800
261	4110	Land/Bldg Repair & Maintenance	2,267	1,300	3,000
261	4111	Plant & Fixed Operations	-	200	200
261	5510	Natural Gas	586	600	1,000
261	5520	Electricity	3,031	3,300	4,800
261	5990	Misc Supplies & Materials	4	-	200
261	6410	New Equipment/Furniture	929	800	1,100
511	7150	Lease Payment Principal & Interest	9,571	10,300	10,300
<b>FACILITY OPERATIONS TOTAL</b>			<b>18,370</b>	<b>18,400</b>	<b>22,300</b>

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET  
 MEDICAID FUND 273  
 FISCAL YEAR 2026-27**

<b>PROGRAM DESCRIPTION</b>	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>OPERATIONS</b>			
231 3170 Legal Services	2,106	-	-
284 4120 Equipment Repair & Maintenance	-	-	1,000
284 6410 New Equipment/Furniture	636	3,300	34,500
284 6421 New Equipment - Computers	10,843	-	-
289 3190 Other Professional & Technical Services	89,185	92,000	96,000
289 3210 Mileage Reimbursement	-	300	300
289 3220 Employee Reimburse (Conference)	3,914	3,600	3,600
289 3410 Telephone	-	500	-
289 3450 Copyright Fees	249	300	300
289 3490 Other Misc Communications	749	600	600
289 4121 Equipment Repair & Maintenance - Printing	677	1,500	1,500
289 5910 Office Supplies	-	500	500
289 5990 Misc Supplies & Materials	257	500	500
289 7410 Dues & Fees	150	200	200
289 9990 Indirect	20,000	20,300	20,800
411 8910 Transfers to LEAs - Medicaid Fees	14,150,138	14,897,300	15,000,000
411 8913 Transfers to LEAs - Outreach Fees	1,538,160	1,800,000	1,800,000
411 8914 Transfers to LEAs - Caring 4 Students	1,056,959	923,500	1,356,200
<b>OPERATIONS TOTAL</b>	<b>16,874,023</b>	<b>17,744,400</b>	<b>18,316,000</b>
<b>TOTAL EXPENDITURES</b>	<b>17,481,407</b>	<b>18,360,300</b>	<b>18,916,300</b>

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET  
HR/FINANCE CONSORTIUM FUND 277  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
FUND EQUITY, BEGINNING OF YEAR			
Committed	645,247	838,200	892,700
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>645,247</b>	<b>838,200</b>	<b>892,700</b>
REVENUE			
LOCAL SOURCES			
District Consortium Fees	1,185,294	1,161,000	1,183,700
Earnings on Investment	54,368	50,000	40,000
<b>TOTAL LOCAL SOURCES</b>	<b>1,239,662</b>	<b>1,211,000</b>	<b>1,223,700</b>
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	17,913	20,900	15,500
Section 147a(3) MPSERS Cost Offset ISDs & Districts	5,011	-	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	26,533	-	-
Section 147c(1) MPSERS UAAL Rate Stabilization	48,800	67,300	77,200
Section 147c(2) MPSERS One Time Deposit	11,092	-	-
Section 27L4 Healthcare Offset	-	6,200	-
Section 147e MPSERS Employer DC Match	2,414	2,800	2,800
Section 147g MPSERS 3% Healthcare Reimbursement	8,712	-	-
<b>TOTAL STATE SOURCES</b>	<b>120,475</b>	<b>97,200</b>	<b>95,500</b>
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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL REVENUE</b>	<b>1,410,137</b>	<b>1,358,200</b>	<b>1,369,200</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>2,055,384</b>	<b>2,196,400</b>	<b>2,261,900</b>
EXPENDITURES			
Expenditures	1,217,231	1,303,700	1,300,600
<b>TOTAL EXPENDITURES</b>	<b>1,217,231</b>	<b>1,303,700</b>	<b>1,300,600</b>
FUND EQUITY, END OF YEAR			
Committed	838,153	892,700	961,300
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>838,153</b>	<b>892,700</b>	<b>961,300</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>2,055,384</b>	<b>2,196,400</b>	<b>2,261,900</b>

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET  
 HR/FINANCE CONSORTIUM FUND 277  
 FISCAL YEAR 2026-27**

<b>PROGRAM DESCRIPTION</b>	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b><i>SALARIES</i></b>			
1510 Information Management	530,386	549,600	571,600
1760 Compensated Absences	9,460	9,000	9,000
<b>SALARIES TOTAL</b>	<b>539,846</b>	<b>558,600</b>	<b>580,600</b>
<b><i>EMPLOYEE BENEFITS</i></b>			
2110 Life Insurance	398	500	500
2121 Long Term Disability	1,196	1,100	1,100
2122 Short Term Disability	1,536	1,400	2,100
2137 Group Health	49,346	34,300	34,800
2142 Dental Health Care	5,903	6,500	8,600
2152 Vision Care	535	400	400
2490 Professional Services For Employees	1,600	1,800	1,800
2820 Contributions To Retirement	140,856	153,200	140,500
2821 Defined Contribution Employer Match	16,836	17,500	9,500
2822 Personal Healthcare Fund	4,074	4,200	2,100
2823 Contributuions To Retirement Funds - UAAL	48,800	67,300	77,200
2824 Contr To Retirement 147c2 UAAL	11,092	-	-
2825 MPSERS 147g 3% Health Reimb	8,712	-	-
2830 Social Security	39,978	42,100	43,600
2840 Worker's Compensation	986	200	1,000
2920 Cash In Lieu Of Benefits	4,921	4,600	11,200
2930 Cellphone Stipend	540	500	-
2950 Vacation Sale	-	4,700	200
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>337,309</b>	<b>340,300</b>	<b>334,600</b>
<b><i>PURCHASE SERVICES</i></b>			
3170 Legal Fees	-	6,200	-
3190 Other Professional & Technical Services	15,000	25,000	5,000
3191 Other Professional & Technical Services (PowerSchool)	-	20,000	20,000
3210 Mileage	186	200	200
3220 Conference Travel	6,127	8,000	8,200
3450 Copyright & Software Licenses	3,780	16,000	16,200
3610 Printing & Binding	3,449	3,500	4,500
3910 Property & General Liability	1,402	1,400	1,100
4140 Software Maintenance Agreements	142,037	142,800	147,400
<b>PURCHASED SERVICES TOTAL</b>	<b>171,981</b>	<b>223,100</b>	<b>202,600</b>
<b><i>SUPPLIES &amp; MATERIALS</i></b>			
5990 Misc Supplies & Materials	5,950	6,000	4,500
7410 Dues & Fees	940	1,000	1,200
8110 Operating Transfer - GEF Hosting Fee	127,000	127,000	130,000
8290 Payments to Districts	705	-	-
8915 Contingency	-	11,400	11,800
9990 Indirect	33,500	36,300	35,300
<b>SUPPLIES &amp; MATERIALS TOTAL</b>	<b>168,095</b>	<b>181,700</b>	<b>182,800</b>
<b>TOTAL EXPENDITURES</b>	<b>1,217,231</b>	<b>1,303,700</b>	<b>1,300,600</b>

**OAKLAND SCHOOLS SCHOOL ACTIVITIES FUND BUDGET  
SCHOOL ACTIVITIES FUND 290  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
FUND EQUITY, BEGINNING OF YEAR			
Committed	257,366	268,600	268,600
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>257,366</b>	<b>268,600</b>	<b>268,600</b>
REVENUE			
Local Source Revenue - Other School Activity Income	214,318	180,000	180,000
<b>TOTAL REVENUE</b>	<b>214,318</b>	<b>180,000</b>	<b>180,000</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>471,684</b>	<b>448,600</b>	<b>448,600</b>
EXPENDITURES			
Expenditures - Other Support Services	203,037	180,000	180,000
<b>TOTAL EXPENDITURES</b>	<b>203,037</b>	<b>180,000</b>	<b>180,000</b>
FUND EQUITY, END OF YEAR			
Committed	268,647	268,600	268,600
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>471,684</b>	<b>448,600</b>	<b>448,600</b>

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET  
2016 REFUNDING BONDS DEBT SERVICE FUND 311  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>FUND EQUITY, BEGINNING OF YEAR</b>			
Restricted	7,643,125	8,843,000	10,039,300
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>7,643,125</b>	<b>8,843,000</b>	<b>10,039,300</b>
<b>REVENUE</b>			
Interest Earned/Unrealized Gain (Loss)	364,257	360,000	288,000
Operating Transfer In - CFE	3,300,000	3,300,000	3,300,000
<b>TOTAL REVENUE</b>	<b>3,664,257</b>	<b>3,660,000</b>	<b>3,588,000</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>11,307,382</b>	<b>12,503,000</b>	<b>13,627,300</b>
<b>EXPENDITURES</b>			
Principal - Serial Bonds	1,535,000	1,610,000	1,690,000
Interest On Serial Bonds	928,900	852,200	771,700
Professional Services Fees	500	1,500	1,500
<b>TOTAL EXPENDITURES</b>	<b>2,464,400</b>	<b>2,463,700</b>	<b>2,463,200</b>
<b>FUND EQUITY, END OF YEAR</b>			
Restricted	8,842,982	10,039,300	11,164,100
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>8,842,982</b>	<b>10,039,300</b>	<b>11,164,100</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>11,307,382</b>	<b>12,503,000</b>	<b>13,627,300</b>

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET  
2010 QSCB DEFEASEMENT FUND 313  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
FUND EQUITY, BEGINNING OF YEAR			
Restricted	533,029	1,214,400	460,900
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>533,029</b>	<b>1,214,400</b>	<b>460,900</b>
REVENUE			
Interest Earned	53,014	19,000	15,200
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	-	-
<b>TOTAL REVENUE</b>	<b>1,453,014</b>	<b>19,000</b>	<b>15,200</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>1,986,043</b>	<b>1,233,400</b>	<b>476,100</b>
EXPENDITURES			
Professional Services Fees	1,600	2,500	2,500
Transfer to DSF 314	770,000	770,000	473,600
<b>TOTAL EXPENDITURES</b>	<b>771,600</b>	<b>772,500</b>	<b>476,100</b>
FUND EQUITY, END OF YEAR			
Restricted	1,214,443	460,900	-
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>1,214,443</b>	<b>460,900</b>	<b>-</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>1,986,043</b>	<b>1,233,400</b>	<b>476,100</b>

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET  
2010 QSCB CONSTRUCTION RESERVE FUND 314  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
FUND EQUITY, BEGINNING OF YEAR			
Restricted	11,628,148	12,943,200	13,588,400
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>11,628,148</b>	<b>12,943,200</b>	<b>13,588,400</b>
REVENUE			
Interest Earned / Unrealized Gain (Loss) on Investments	710,912	40,000	902,800
Federal Interest Subsidy	761,683	762,700	762,700
Operating Transfer In - Fund 313 QSCB Defeasement Fund	770,000	770,000	473,600
<b>TOTAL REVENUE</b>	<b>2,242,595</b>	<b>1,572,700</b>	<b>2,139,100</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>13,870,743</b>	<b>14,515,900</b>	<b>15,727,500</b>
EXPENDITURES			
Principal on Term Bond	-	-	14,800,000
Interest on Term Bond	925,000	925,000	925,000
Professional Services Fees	2,500	2,500	2,500
<b>TOTAL EXPENDITURES</b>	<b>927,500</b>	<b>927,500</b>	<b>15,727,500</b>
FUND EQUITY, END OF YEAR			
Restricted	12,943,243	13,588,400	-
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>12,943,243</b>	<b>13,588,400</b>	<b>-</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>13,870,743</b>	<b>14,515,900</b>	<b>15,727,500</b>

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET  
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>FUND EQUITY, BEGINNING OF YEAR</b>			
Non-Spendable for Prepaids, Inventory, & Deposits Committed	39,008 24,692,790	18,700 23,622,400	18,700 17,089,000
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>24,731,798</b>	<b>23,641,100</b>	<b>17,107,700</b>
<b>REVENUE</b>			
Interest Earned - Non Bond Proceeds	824,218	740,000	592,000
Operating Transfer In - GEF	1,100,000	-	-
Operating Transfer In - CFEF	9,000,000	10,100,000	8,800,000
<b>TOTAL REVENUE</b>	<b>10,924,218</b>	<b>10,840,000</b>	<b>9,392,000</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>35,656,016</b>	<b>34,481,100</b>	<b>26,499,700</b>
<b>EXPENDITURES</b>			
Expenditures	12,014,926	17,373,400	16,508,100
<b>TOTAL EXPENDITURES</b>	<b>12,014,926</b>	<b>17,373,400</b>	<b>16,508,100</b>
<b>FUND EQUITY, END OF YEAR</b>			
Non-Spendable for Prepaids, Inventory, & Deposits Committed	18,656 23,622,434	18,700 17,089,000	18,700 9,972,900
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>23,641,090</b>	<b>17,107,700</b>	<b>9,991,600</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>35,656,016</b>	<b>34,481,100</b>	<b>26,499,700</b>

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND  
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404  
FISCAL YEAR 2026-27**

<b>PROGRAM DESCRIPTION</b>	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>PHASE I CONSTRUCTION/RENOVATIONS</b>			
261 4110 Land & Buildings Repair/Maintenance	7,833	-	-
261 4220 Equipment Rental	627	-	-
456 3190 Other Professional & Technology Services	47,026	16,000	-
456 3191 Plan Review Fees	35,900	-	-
456 5990 Misc. Supplies	6,788	-	-
456 6220 Trade Contracts	5,248,204	-	-
456 6221 Building Alterations - Roofs	1,717,559	-	-
456 6224 AE Consulting Fees	67,812	-	-
456 6227 CM General Conditions	557,082	-	-
456 6229 CM Fees	208,567	-	-
456 6232 Construction Contingency	22,900	-	-
456 6410 New Furniture & Equipment	295,121	18,500	-
456 6411 Technology Equipment	130,050	-	-
<b>TOTAL PHASE I CONSTRUCTION/RENOVATIONS</b>	<b>8,345,469</b>	<b>34,500</b>	<b>-</b>
<b>PHASE II CONSTRUCTION/RENOVATIONS</b>			
284 6421 Equipment/Computers		6,800	-
456 6220 Trade Contracts	506,030	2,865,200	60,000
456 6224 AE Consulting Fees	240,743	151,600	-
456 6227 CM General Conditions	211,674	434,700	-
456 6229 CM Fees	24,940	91,200	-
456 6232 Construction Contingency	-	174,600	-
456 6411 Technology Equipment		33,200	-
<b>TOTAL PHASE II CONSTRUCTION/RENOVATIONS</b>	<b>983,387</b>	<b>3,757,300</b>	<b>60,000</b>
<b>PARKING LOT/GATE ACCESS RENOVATIONS</b>			
452 3191 Other Professional & Technology Services	7,166	108,000	-
452 6310 Improvements other than Building	587,777	3,845,800	50,000
452 6311 CM General Conditions	173,921	464,700	-
452 6312 CM Fees	17,633	115,800	-
452 6313 Construction Contingency	-	13,300	-
452 6314 AE Consulting Fees	56,446	33,800	-
<b>TOTAL PARKING LOT/GATE ACCESS RENOVATIONS</b>	<b>842,943</b>	<b>4,581,400</b>	<b>50,000</b>
<b>SAFETY &amp; SECURITY UPGRADES</b>			
456 6220 Trade Contracts	-	-	1,800,000
<b>TOTAL SAFETY &amp; SECURITY UPGRADES</b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>
<b>OSTC-SE ROOFTOP UNIT REPLACEMENTS</b>			
456 3191 Other Professional & Technology Services	-	25,300	25,300
456 6220 Trade Contracts	-	2,529,900	2,529,900
456 6224 AE Consulting Fees	-	410,000	410,000
456 6227 CM General Conditions	-	207,500	207,500
456 6229 CM Fees	-	74,900	74,900
456 6232 Construction Contingency	-	253,000	253,000
456 6233 Owners Contingency	-	309,400	309,400
<b>TOTAL OSTC-SE ROOFTOP UNIT REPLACEMENTS</b>	<b>-</b>	<b>3,810,000</b>	<b>3,810,000</b>

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND  
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404  
FISCAL YEAR 2026-27**

<b>PROGRAM DESCRIPTION</b>	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>FACILITIES RENOVATIONS/REPAIRS</b>			
261 4110 Land & Building Repair/Maintenance	40,181	-	-
261 4220 Equipment Rental	14,917	-	-
261 6510 New Vehicles	361,615	470,800	-
284 4120 Software Maintenance Agreements	-	8,700	27,700
284 6410 Technology Equipment	-	486,000	486,000
284 6421 Equipment/Computers	556,774	1,069,200	1,563,000
456 3190 Other Professional & Technology Services	1,704	10,000	10,000
456 6220 Trade Contracts	37,240	1,249,800	835,800
456 6224 AE Consulting Fees	14,978	100,000	100,000
456 6410 New Furniture & Equipment - Depreciable	599,353	657,400	1,300,000
456 6411 Technology Equipment	20,352	18,800	18,800
456 6420 New Equipment & Furniture - Non-Depreciable	31,460	40,000	40,000
<b>TOTAL FACILITIES RENOVATIONS/REPAIRS</b>	<b>1,678,574</b>	<b>4,110,700</b>	<b>4,381,300</b>
<b>INSTRUCTIONAL CAPITAL &amp; STEMi</b>			
456 6220 Robotics Building Alterations	-	-	1,000,000
456 6220 NAIS Building Alterations	-	650,600	4,900,000
456 6410 NAIS New Furniture & Equipment - Depreciable	-	49,400	-
456 6410 New Furniture & Equipment - Depreciable	141,070	179,500	306,800
459 XXXX STEMi Mobile Classroom	23,483	200,000	200,000
<b>TOTAL INSTRUCTIONAL CAPITAL AND STEMi</b>	<b>164,553</b>	<b>1,079,500</b>	<b>6,406,800</b>
<b>TOTAL EXPENDITURES</b>	<b>12,014,926</b>	<b>17,373,400</b>	<b>16,508,100</b>

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET  
ADMINISTRATION BUILDING RENOVATIONS - FUND 406  
FISCAL YEAR 2026-27**

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

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>FUND EQUITY, BEGINNING OF YEAR</b>			
Non-Spendable for Prepaids, Inventory, & Deposits	68,264	32,700	32,700
Committed	11,283,820	14,674,000	11,075,200
<b>TOTAL FUND EQUITY, BEGINNING OF YEAR</b>	<b>11,352,084</b>	<b>14,706,700</b>	<b>11,107,900</b>
<b>REVENUE</b>			
Interest Earned	570,633	540,000	432,000
Operating Transfer In - GEF	3,200,000	200,000	200,000
Operating Transfer In - SEF	96,000	96,000	96,000
Operating Transfer In - CFEF	104,000	104,000	104,000
<b>TOTAL REVENUE</b>	<b>3,970,633</b>	<b>940,000</b>	<b>832,000</b>
<b>TOTAL REVENUE AND BEGINNING BALANCE</b>	<b>15,322,717</b>	<b>15,646,700</b>	<b>11,939,900</b>
<b>EXPENDITURES</b>			
Expenditures	616,035	4,538,800	5,261,100
<b>TOTAL EXPENDITURES</b>	<b>616,035</b>	<b>4,538,800</b>	<b>5,261,100</b>
<b>FUND EQUITY, END OF YEAR</b>			
Non-Spendable for Prepaids, Inventory, & Deposits	32,648	32,700	32,700
Committed	14,674,034	11,075,200	6,646,100
<b>TOTAL FUND EQUITY, END OF YEAR</b>	<b>14,706,682</b>	<b>11,107,900</b>	<b>6,678,800</b>
<b>TOTAL EXPEND AND ENDING BALANCE</b>	<b>15,322,717</b>	<b>15,646,700</b>	<b>11,939,900</b>

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET  
ADMINISTRATION BUILDING RENOVATIONS - FUND 406  
FISCAL YEAR 2026-27  
\*Activity Based Cost Allocation 50% GEF, 24% SEF, 26% CFEF**

PROGRAM DESCRIPTION				FY 2025 ACTUAL	FY 2026 AMENDMENT 2 TOTALS	FY 2027 PROPOSED BUDGET
<b>ROOF REPLACEMENT</b>						
456	4100	6221	Building Improvements	109,500	921,300	-
456	4200	6221	Building Improvements	52,560	442,200	-
456	4600	6221	Building Improvements	56,940	479,100	-
456	4100	6224	A/E Consulting Fees - Roof	8,000	-	-
456	4200	6224	A/E Consulting Fees - Roof	3,840	-	-
456	4600	6224	A/E Consulting Fees - Roof	4,160	-	-
456	4100	6227	CM General Conditions	23,315	53,200	-
456	4200	6227	CM General Conditions	11,191	25,500	-
456	4600	6227	CM General Conditions	12,124	27,700	-
456	4100	6229	CM Fees	5,854	27,600	-
456	4200	6229	CM Fees	2,810	13,300	-
456	4600	6229	CM Fees	3,044	14,400	-
<b>TOTAL ROOF REPLACEMENT</b>				<b>293,338</b>	<b>2,004,300</b>	<b>-</b>
<b>HVAC REPLACEMENT</b>						
456	4100	6224	AE Consulting Fees	-	40,700	40,700
456	4200	6224	AE Consulting Fees	-	19,500	19,500
456	4600	6224	AE Consulting Fees	-	21,100	21,100
<b>TOTAL HVAC REPLACEMENT</b>				<b>-</b>	<b>81,300</b>	<b>81,300</b>
<b>CHILLER REPLACEMENT</b>						
456	4100	3190	Other Professional & Technical Services	-	800	4,600
456	4200	3190	Other Professional & Technical Services	-	400	2,200
456	4600	3190	Other Professional & Technical Services	-	400	2,400
456	4100	6220	Trade Contracts	-	60,400	342,500
456	4200	6220	Trade Contracts	-	29,000	164,400
456	4600	6220	Trade Contracts	-	31,400	178,100
456	4100	6224	AE Consulting Fees	-	18,700	18,700
456	4200	6224	AE Consulting Fees	-	9,000	9,000
456	4600	6224	AE Consulting Fees	-	9,700	9,700
456	4100	6227	CM General Conditions	-	9,700	54,800
456	4200	6227	CM General Conditions	-	4,600	26,300
456	4600	6227	CM General Conditions	-	5,000	28,500
456	4100	6229	CM Fees	-	2,500	14,000
456	4200	6229	CM Fees	-	1,200	6,700
456	4600	6229	CM Fees	-	1,300	7,300
456	4100	6232	Construction Contingency	-	12,100	68,500
456	4200	6232	Construction Contingency	-	5,800	32,900
456	4600	6232	Construction Contingency	-	6,300	35,600
456	4100	6233	Owners Contingency	-	79,500	450,600
456	4200	6233	Owners Contingency	-	38,200	216,200
456	4600	6233	Owners Contingency	-	41,300	234,300
<b>TOTAL CHILLER REPLACEMENT</b>				<b>-</b>	<b>367,300</b>	<b>1,907,300</b>
<b>AV UPGRADES</b>						
284	4100	6224	AE Consulting Fees	-	47,500	5,000
284	4200	6224	AE Consulting Fees	-	22,800	2,400
284	4600	6224	AE Consulting Fees	-	24,700	2,600
284	4100	6410	New Furniture & Equipment - Depreciable	-	500,000	50,000
284	4200	6410	New Furniture & Equipment - Depreciable	-	240,000	24,000
284	4600	6410	New Furniture & Equipment - Depreciable	-	260,000	26,000
<b>TOTAL AV UPGRADES</b>				<b>-</b>	<b>1,095,000</b>	<b>110,000</b>
<b>SAFETY &amp; SECURITY UPGRADES</b>						
456	4100	6220	Trade Contracts	-	-	250,000
456	4200	6220	Trade Contracts	-	-	120,000
456	4600	6220	Trade Contracts	-	-	130,000
<b>TOTAL SAFETY &amp; SECURITY UPGRADES</b>				<b>-</b>	<b>-</b>	<b>500,000</b>

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET  
ADMINISTRATION BUILDING RENOVATIONS - FUND 406  
FISCAL YEAR 2026-27**

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

<b>PROGRAM DESCRIPTION</b>				<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>GENERAL CAPITAL PROJECTS</b>						
261	4100	4110	Land/Building Repair/Maintenance	31	-	-
261	4200	4110	Land/Building Repair/Maintenance	15	-	-
261	4600	4110	Land/Building Repair/Maintenance	16	-	-
284	4100	4120	Equipment Repair/Maintenance	13,320	2,100	32,800
284	4200	4120	Equipment Repair/Maintenance	6,394	1,000	15,700
284	4600	4120	Equipment Repair/Maintenance	6,927	1,100	17,000
284	4100	4140	Software Maintenance Agreements	-	1,100	1,100
284	4200	4140	Software Maintenance Agreements	-	500	500
284	4600	4140	Software Maintenance Agreements	-	600	600
284	4100	6410	New Furniture & Equipment - Depreciable	27,210	320,000	1,077,500
284	4200	6410	New Furniture & Equipment - Depreciable	13,773	153,600	517,200
284	4600	6410	New Furniture & Equipment - Depreciable	13,437	166,400	560,300
284	4100	6421	Technology Equipment - Non Depreciable	3,223	-	25,000
284	4200	6421	Technology Equipment - Non Depreciable	1,611	-	12,000
284	4600	6421	Technology Equipment - Non Depreciable	1,611	-	13,000
452	4100	6310	Improvements Other Than Building	-	5,000	30,000
452	4200	6310	Improvements Other Than Building	-	2,400	14,400
452	4600	6310	Improvements Other Than Building	-	2,600	15,600
456	4100	3190	Other Professional & Technical Services	1,500	1,500	1,500
456	4200	3190	Other Professional & Technical Services	720	700	700
456	4600	3190	Other Professional & Technical Services	780	800	800
456	4100	6220	Trade Contracts	2,027	156,100	141,900
456	4200	6220	Trade Contracts	973	74,900	68,100
456	4600	6220	Trade Contracts	5,107	81,200	73,800
456	4100	6410	New Furniture & Equipment - Depreciable	52,011	7,800	20,000
456	4200	6410	New Furniture & Equipment - Depreciable	24,965	3,900	9,600
456	4600	6410	New Furniture & Equipment - Depreciable	27,046	4,600	10,400
456	4100	6420	New Furniture & Equipment - Non Depreciable	-	1,500	1,500
456	4200	6420	New Furniture & Equipment - Non Depreciable	-	700	700
456	4600	6420	New Furniture & Equipment - Non Depreciable	-	800	800
<b>TOTAL GENERAL CAPITAL PROJECTS</b>				<b>202,697</b>	<b>990,900</b>	<b>2,662,500</b>
<b>OTHER EXPENDITURES</b>						
634	4100	8110	Transfer Out - QSCB Defeasement Fund 313	60,000	-	-
634	4200	8110	Transfer Out - QSCB Defeasement Fund 313	28,800	-	-
634	4600	8110	Transfer Out - QSCB Defeasement Fund 313	31,200	-	-
<b>TOTAL OTHER EXPENDITURES</b>				<b>120,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>				<b>616,035</b>	<b>4,538,800</b>	<b>5,261,100</b>

**OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710**  
**REVENUE AND EXPENSE BUDGET**  
**FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
NET POSITION, BEGINNING OF YEAR			
Net Investment in Capital Assets	160,262	93,800	93,800
Restricted Net OPEB Asset	9,117	95,300	95,300
Unrestricted Net Position	(996,402)	(886,800)	(972,400)
<b>TOTAL NET POSITION, BEGINNING OF YEAR</b>	<b>(827,023)</b>	<b>(697,700)</b>	<b>(783,300)</b>
REVENUE			
LOCAL SOURCES			
Production Printing - External Services	561,128	350,000	350,000
Production Printing - Internal Services	385,248	430,000	430,000
Fingerprinting Revenue	83,689	65,000	65,000
Earning on Investment	12,548	7,800	6,000
Miscellaneous - Pension/OPEB Gain	126,729	-	-
<b>TOTAL LOCAL SOURCES</b>	<b>1,169,342</b>	<b>852,800</b>	<b>851,000</b>
STATE SOURCES			
Section 147a(2) MPSERS Normal Cost Offset	16,066	12,100	16,900
Section 147a(3) MPSERS Cost Offset ISDs & Districts	4,494	-	-
Section 147a(4) MPSERS Cost Offset - Reduced UAAL	23,798	-	-
Section 147c(1) MPSERS UAAL Rate Stabilization	43,769	38,900	37,800
Section 147c(2) MPSERS One Time Deposit	9,949	-	-
Section 27L4 Healthcare Offset	-	3,600	-
Section 147e MPSERS Employer DC Match	2,165	1,600	1,600
Section 147g MPSERS 3% Healthcare Reimbursement	7,089	-	-
<b>TOTAL STATE SOURCES</b>	<b>107,330</b>	<b>56,200</b>	<b>56,300</b>
OTHER FINANCING SOURCES			
Miscellaneous - Lease Transfer to GEF	79,688	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>79,688</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATING REVENUE</b>	<b>1,356,360</b>	<b>909,000</b>	<b>907,300</b>
<b>TOTAL OPERATING REVENUE AND BEG BALANCE</b>	<b>529,337</b>	<b>211,300</b>	<b>124,000</b>
OPERATING EXPENSES	1,226,990	994,600	1,088,500
<b>TOTAL OPERATING EXPENSES</b>	<b>1,226,990</b>	<b>994,600</b>	<b>1,088,500</b>
NET POSITION, END OF YEAR			
Net Investment in Capital Assets	93,840	93,800	93,800
Restricted Net OPEB Asset	95,319	95,300	95,300
Unrestricted Net Position	(886,812)	(972,400)	(1,153,600)
<b>TOTAL NET POSITION, END OF YEAR</b>	<b>(697,653)</b>	<b>(783,300)</b>	<b>(964,500)</b>

**OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710**  
**EXPENSE BUDGET SUMMARY**  
**FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>OPERATING EXPENSES</b>			
<b><i>SALARIES</i></b>			
1170 Department Director	89,091	93,000	97,200
1620 Secretary/Clerical	170,840	178,900	181,900
1760 Compensated Absences	151	6,000	6,000
1841 Temporary Retirees	8,791	10,300	13,000
1990 Overtime Salaries	-	2,000	2,000
<b>SALARIES TOTAL</b>	<b>268,873</b>	<b>290,200</b>	<b>300,100</b>
<b><i>EMPLOYEE BENEFITS</i></b>			
2110 Life Insurance	195	200	200
2121 Long Term Disability	586	500	500
2122 Short Term Disability	814	800	1,100
2130 Group Health	65,959	77,600	78,400
2140 Dental Health Care	5,557	7,200	7,800
2150 Vision Care	525	500	600
2490 Other Prof Srvs For Employees	1,200	1,800	1,400
2820 Contributions To Retirement Funds	79,486	79,900	75,800
2821 Defined Contribution Employer Match	537	600	600
2823 Contributions To Retirement Funds - UAAL	43,769	38,900	37,800
2824 Contr To Retirement 147c2 UAAL	9,949	-	-
2825 MPSERS 147g 3% Health Reimb	7,089	-	-
2830 Social Security	19,933	20,700	21,400
2840 Workers Compensation	767	200	100
2920 Cash In Lieu of Benefits	792	-	-
<b>EMPLOYEE BENEFITS TOTAL</b>	<b>237,158</b>	<b>228,900</b>	<b>225,700</b>
<b><i>PURCHASED SERVICES</i></b>			
3140 Staff Services	60,359	53,100	62,000
3198 Other Technology & Professional Services	-	-	15,000
3210 Mileage Reimbursement	-	100	100
3430 Postage	207,282	60,000	60,000
3450 Copyright Fees/Software Licenses	13,018	14,500	14,500
3490 Other Misc Communication	-	200	200
4120 Equipment Repair/Maintenance	93,903	84,600	90,000
4140 Software Maintenance Agreement	-	5,400	5,400
<b>PURCHASED SERVICES TOTAL</b>	<b>374,562</b>	<b>217,900</b>	<b>247,200</b>
<b><i>SUPPLIES &amp; OTHER</i></b>			
259 5690 Other Resale	175,471	110,000	110,000
259 5990 Misc Supplies/Materials	7,261	11,000	11,000
259 7410 Dues & Fees	4,479	4,000	9,000
259 7910 Miscellaneous	696	-	-
259 9990 Indirect	32,300	26,700	28,000
284 4120 Equipment Repair/Maintenance	-	-	1,000
284 6410 Tech Service Equipment - Depreciable	1,908	10,000	43,000
284 6421 New Equipment/Furniture - Non-Depreciable	289	-	8,000
711 7710 Amortization & Depreciation	42,743	38,000	39,600
<b>SUPPLIES &amp; OTHER TOTAL</b>	<b>265,147</b>	<b>199,700</b>	<b>249,600</b>

**OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710**  
**EXPENSE BUDGET SUMMARY**  
**FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>OPERATING EXPENSES</b>			
<i><b>FACILITIES</b></i>			
261 3190 Other Professional & Technology Services	2,572	2,700	3,000
261 3410 Telephone	153	500	500
261 3830 Water & Sewage	1,292	900	1,400
261 3840 Waste & Trash Disposal	870	300	800
261 3910 Property & Liability	3,823	4,100	4,800
261 4110 Land/Building Repair & Maintenance	16,228	9,300	14,500
261 4111 Land/Building Repair & Maintenance	7,943	1,700	2,500
261 5510 Natural Gas	6,285	4,300	3,400
261 5520 Electricity	31,829	24,000	18,700
261 5990 Misc Supplies/Materials	41	300	600
261 6410 New Equipment/Furniture - Depreciable	10,214	5,900	11,800
261 6420 New Equipment/Furniture - Non-Depreciable	-	3,900	3,900
<b>FACILITIES TOTAL</b>	<b>81,250</b>	<b>57,900</b>	<b>65,900</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,226,990</b>	<b>994,600</b>	<b>1,088,500</b>

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET  
RISK RELATED ACTIVITY FUND - FUND 810  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>NET POSITION, BEGINNING OF YEAR</b>			
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	11,800	-	-
Claim Fluctuation Reserve - Workers Compensation Insurance	35,000	-	-
Claim Fluctuation Reserve - Unemployment Insurance	50,000	-	-
Claim Fluctuation Reserve - General Liability Insurance	1,500	-	-
Claim Fluctuation Reserve - Errors & Omissions Insurance	300	-	-
Claim Fluctuation Reserve - Professional Liability	720,000	1,240,000	1,280,000
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,278,400	1,278,400
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	7,900	-	-
Contingency Reserve - W/C Settlements	100,000	-	-
Contingency Reserve - P/C Settlements	72,900	50,000	50,000
Contingency Reserve - Wellbeing	-	-	-
Unrestricted Net Position	402,698	374,500	473,200
<b>TOTAL NET POSITION, BEGINNING OF YEAR</b>	<b>2,811,698</b>	<b>2,942,900</b>	<b>3,081,600</b>
<b>REVENUE</b>			
Compensated Absences	554,450	600,000	600,000
Healthcare Contribution	6,893,034	7,000,000	7,404,500
Health Insurance Opt Out	326,241	323,600	567,500
Health Insurance Non-Cap/Other	176,800	213,300	203,300
Dental Contribution	758,586	829,600	985,400
Vision Contribution	67,884	63,100	66,600
Life Insurance Contribution	38,852	41,800	46,100
LTD Insurance Contribution	113,288	120,200	107,400
STD Insurance Contribution	134,111	134,700	187,700
Worker Compensation Contribution	109,540	36,500	50,000
Unemployment Contribution	2,215	23,000	23,000
General Liability Contribution	37,675	43,000	47,300
Errors & Omissions Liability Contribution	6,877	8,200	9,000
Professional Liability Contribution	40,000	40,000	40,000
Building, Vehicle, & Other Insurance Contribution	169,816	169,100	186,000
Cyber Liability Contribution	111,225	111,200	122,300
Investment Income	223,016	200,000	160,000
<b>TOTAL REVENUE</b>	<b>9,763,610</b>	<b>9,957,300</b>	<b>10,806,100</b>

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET  
RISK RELATED ACTIVITY FUND - FUND 810  
FISCAL YEAR 2026-27**

	<b>FY 2025 ACTUAL</b>	<b>FY 2026 AMENDMENT 2 TOTALS</b>	<b>FY 2027 PROPOSED BUDGET</b>
<b>EXPENSES</b>			
Compensated Absences	556,525	600,000	600,000
Health Insurance	6,893,031	7,000,000	7,404,500
Health Insurance Opt Out	326,241	323,600	567,500
Benefits Specialist	125,122	134,900	136,000
Wellbeing Program	68,702	84,600	81,200
Benefits Administration	48,979	80,000	63,100
Dental Insurance	758,586	829,600	985,400
Vision Insurance	67,883	63,100	66,600
Life Insurance	38,914	41,800	46,100
LTD Insurance	114,425	120,200	107,400
STD Insurance	132,969	134,700	187,700
Worker Compensation Insurance	109,540	36,600	50,000
Unemployment	2,215	23,000	23,000
Other Professional & Technical Services - OSTC Nurses	61,683	-	-
General Liability Insurance	37,676	43,000	47,300
Errors & Omissions Liability Insurance	6,877	8,200	9,000
Building, Vehicle, & Other Insurance	169,815	169,100	186,000
Cyber Insurance	111,225	111,200	122,300
Safety Program	1,968	15,000	18,400
<b>TOTAL EXPENSES</b>	<b>9,632,376</b>	<b>9,818,600</b>	<b>10,701,500</b>
<b>NET OPERATING PROFIT (LOSS)</b>	<b>131,234</b>	<b>138,700</b>	<b>104,600</b>
<b>NET POSITION, END OF YEAR</b>			
Claim Fluctuation Reserve - Professional Liability	1,240,000	1,280,000	1,320,000
Claim Fluctuation Reserve - Cyber Liability	1,278,400	1,278,400	1,278,400
Contingency Reserve - P/C Settlements	50,000	50,000	50,000
Unrestricted Net Position	374,532	473,200	537,800
<b>TOTAL NET POSITION, END OF YEAR</b>	<b>2,942,932</b>	<b>3,081,600</b>	<b>3,186,200</b>

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs 5-Year Plan by Funding Source	Fund Number	Ending Fund Balance 6/30/2025	Projected Needs 2025-26	Projected Needs 2026-27	Projected Needs 2027-28	Projected Needs 2028-29	Projected Needs 2029-30	Projected Needs 2030-31	Total Projected Needs FY26-FY31	Net Transfers FY26-FY31	Estimated Fund Balance Surplus (Deficit) 6/30/2031
I.T. Refresh/Capital Projects GEF (A)	100	N/A	\$ 450,000	\$ 895,000	\$ 225,000	\$ 100,000	\$ 100,000	\$ 196,000	\$ 1,966,000	\$ -	N/A
I.T. Refresh/Capital Projects SEF (A)	200	N/A	\$ 225,000	\$ 97,500	\$ 112,500	\$ 50,000	\$ 50,000	\$ 98,000	\$ 633,000	\$ -	N/A
I.T. Refresh/Capital Projects CFEF (A)	600	N/A	\$ 225,000	\$ 97,500	\$ 112,500	\$ 50,000	\$ 50,000	\$ 98,000	\$ 633,000	\$ -	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	\$ 951,000	\$ 480,000	\$ 967,000	\$ 117,000	\$ 31,000	\$ 34,000	\$ 2,580,000	\$ -	N/A
O.N.E.	271	N/A	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	N/A
VLAC K-8 & 9-12	270	N/A	\$ 80,000	\$ 195,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 595,000	\$ -	N/A
ACE	270	N/A	\$ 20,000	\$ 55,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 155,000	\$ -	N/A
Capital Projects CFEF	404	\$ 23,641,100	\$ 19,947,600	\$ 16,110,800	\$ 11,936,300	\$ 11,571,900	\$ 3,928,000	\$ 2,573,400	\$ 66,068,000	\$ 51,000,000	\$ 8,573,100
Capital Projects Admin Bldg	406	\$ 14,706,700	\$ 4,516,700	\$ 5,119,500	\$ 1,340,900	\$ 1,256,000	\$ 815,600	\$ 1,831,000	\$ 14,879,700	\$ 2,400,000	\$ 2,227,000
PP&G	710*	\$ (697,700)	\$ 162,000	\$ 43,000	\$ 130,800	\$ 98,000	\$ 144,300	\$ 150,000	\$ 728,100	\$ -	\$ (1,425,800)
<b>Totals</b>			<b>\$ 26,877,300</b>	<b>\$ 23,393,300</b>	<b>\$ 17,225,000</b>	<b>\$ 13,642,900</b>	<b>\$ 5,518,900</b>	<b>\$ 5,380,400</b>	<b>\$ 92,037,800</b>	<b>\$ 53,400,000</b>	<b>\$ 9,374,300</b>

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

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 5-Year Plan School Fiscal Years 2027-31		2027								
		Main	NE	NW	SE	SW			Instr/Curr	2027
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Projects	HVAC Upgrades	\$ 81,300								\$ 81,300
	Chiller	\$ 1,907,400								\$ 1,907,400
	Lighting & Energy Efficiency Upgrades	\$ 31,800	\$ 53,800	\$ 45,400	\$ 42,600	\$ 43,000				\$ 216,600
	Painting		\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000				\$ 140,000
	Parking Lot Repaving			\$ 25,000		\$ 25,000				\$ 50,000
	Phase I Sec. Ent. (Security, Card Access, Fire)									\$ -
	Phase II (Painting, Floors, Aesthetics)		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000
	Roof Replacement									\$ -
	Safety/Security	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		\$ 250,000		\$ 2,750,000
	SE RTUs				\$ 3,810,000					\$ 3,810,000
Summit Reconfig									\$ -	
Facilities Operations Routine Maintenance	A&E Consulting Fees		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	Asphalt Repairs	\$ 50,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 70,000
	Building Updates	\$ 160,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 260,000
	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	\$ 2,000				\$ 10,000
	HVAC Maintenance	\$ 30,000	\$ 25,000	\$ 28,000	\$ 25,000	\$ 25,000				\$ 133,000
	Lighting & Energy Maintenance	\$ 2,000								\$ 2,000
	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	\$ 2,864,500	\$ 815,800	\$ 835,400	\$ 4,614,600	\$ 830,000	\$ -	\$ 255,000	\$ -	\$ 10,215,300
PP&G	Production Print & Graphics									\$ -
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Services & Special Pops	ACE								\$ 55,000	\$ 55,000
	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 Build (SE)			\$ 4,900,000						\$ 4,900,000
	NAIS Equipment			\$ 1,000,000						\$ 1,000,000
	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								\$ 195,000	\$ 195,000	
	Sub-total Student Services	\$ -	\$ 88,000	\$ 5,988,000	\$ 288,000	\$ 1,088,000	\$ -	\$ -	\$ 550,000	\$ 8,002,000
Technology Services	Audio Video Equipment Upgrades	\$ 100,000								\$ 100,000
	Battery Replacements (UPS for Data Center)	\$ 120,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 1,000	\$ 2,000		\$ 203,000
	Cabling Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 5,000	\$ 20,000		\$ 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	\$ 195,000	\$ 21,000	\$ 18,000	\$ 21,000	\$ 21,000	\$ 3,000	\$ 21,000		\$ 300,000
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 390,000					\$ 8,000			\$ 398,000
	OS Network Electronics	\$ 130,000	\$ 14,000	\$ 12,000	\$ 14,000	\$ 14,000	\$ 2,000	\$ 14,000		\$ 200,000
	OS SAN									\$ -
	OS Security (Firewalls/Filtering)	\$ 975,000	\$ 105,000	\$ 90,000	\$ 105,000	\$ 105,000	\$ 15,000	\$ 105,000		\$ 1,500,000
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.	\$ 3,345,000	\$ 398,000	\$ 369,000	\$ 398,000	\$ 398,000	\$ 43,000	\$ 225,000	\$ -	\$ 5,176,000
	<b>GRAND TOTAL</b>	<b>\$ 6,209,500</b>	<b>\$ 1,301,800</b>	<b>\$ 7,192,400</b>	<b>\$ 5,300,600</b>	<b>\$ 2,316,000</b>	<b>\$ 43,000</b>	<b>\$ 480,000</b>	<b>\$ 550,000</b>	<b>\$ 23,393,300</b>

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 5-Year Plan School Fiscal Years 2027-31		2028								
		Main	NE	NW	SE	SW		Instr/Curr	2028	
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Projects	HVAC Upgrades		\$ 1,566,000	\$ 525,200	\$ 150,000	\$ 197,000				\$ 2,438,200
	Chiller									
	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									\$ -
	SE RTUs									\$ -
Summit Reconfig							\$ 900,000		\$ 900,000	
Facilities Operations Routine Maintenance	A&E Consulting Fees		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	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	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 150,000
	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	\$ 2,556,600	\$ 1,628,300	\$ 2,617,400	\$ 1,301,700	\$ -	\$ 915,000	\$ -	\$ 9,329,000	
PP&G	Production Print & Graphics						\$ 90,000			\$ 90,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
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 Build (SE)									\$ -
	NAIS Equipment									
	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	\$ -	\$ 88,000	\$ 88,000	\$ 288,000	\$ 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		\$ 143,600	\$ 143,800	\$ 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									\$ -
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 450,000								\$ 450,000
	OS Network Electronics	\$ 390,900				\$ 4,300	\$ 29,800			\$ 425,000
	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									\$ -	
Sub-total T.S.	\$ 3,480,900	\$ 320,100	\$ 315,300	\$ 320,300	\$ 324,600	\$ 40,800	\$ 52,000	\$ -	\$ 4,854,000	
<b>GRAND TOTAL</b>		<b>\$ 3,790,900</b>	<b>\$ 2,964,700</b>	<b>\$ 2,031,600</b>	<b>\$ 3,225,700</b>	<b>\$ 3,714,300</b>	<b>\$ 130,800</b>	<b>\$ 967,000</b>	<b>\$ 400,000</b>	<b>\$ 17,225,000</b>

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 5-Year Plan School Fiscal Years 2027-31		2029								2029
		Main	NE	NW	SE	SW			Instr/Curr	2029
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Projects	HVAC Upgrades		\$ 1,566,100	\$ 1,383,900	\$ -	\$ 3,046,900				\$ 5,996,900
	Chiller									\$ -
	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)									\$ -
	Phase II (Painting, Floors, Aesthetics)									\$ -
	Roof Replacement									\$ -
	Safety/Security									\$ -
	SE RTUs									\$ -
Summit Reconfig									\$ -	
Facilities Operations Routine Maintenance	A&E Consulting Fees		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	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		\$ 5,000		\$ 155,000
	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	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 170,000
	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		\$ 5,000		\$ 55,000
Vehicles	\$ 180,000				\$ 65,000				\$ 245,000	
Sub-total Facilities Operations	\$ 535,000	\$ 1,876,100	\$ 1,693,900	\$ 310,000	\$ 3,421,900	\$ -	\$ 50,000	\$ -	\$ 7,886,900	
PP&G	Production Print & Graphics						\$ 90,000			\$ 90,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
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 Build (SE)									\$ -
	NAIS Equipment									\$ -
	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	\$ -	\$ 88,000	\$ 88,000	\$ 288,000	\$ 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	\$ 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)									\$ -	
OS Servers Incl Virtual/OS Voice Upgrade									\$ -	
OS Telecomm/Enterprise Software Licensing									\$ -	
Sub-total T.S.	\$ 921,000	\$ 181,500	\$ 173,500	\$ 181,500	\$ 181,500	\$ 8,000	\$ 57,000	\$ -	\$ 1,704,000	
<b>GRAND TOTAL</b>		<b>\$ 1,456,000</b>	<b>\$ 2,145,600</b>	<b>\$ 1,955,400</b>	<b>\$ 779,500</b>	<b>\$ 6,691,400</b>	<b>\$ 98,000</b>	<b>\$ 117,000</b>	<b>\$ 400,000</b>	<b>\$ 13,642,900</b>

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 5-Year Plan School Fiscal Years 2027-31		2030								
		Main	NE	NW	SE	SW			Instr/Curr	2030
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Projects	HVAC Upgrades									\$ -
	Chiller									\$ -
	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									\$ -
	SE RTUs									\$ -
Summit Reconfig									\$ -	
Facilities Operations Routine Maintenance	A&E Consulting Fees		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	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	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 250,000
	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				\$ 100,000
	Roof Repair		\$ 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	\$ 717,300	\$ 493,000	\$ 784,600	\$ 763,000	\$ 50,000	\$ -	\$ -	\$ 3,142,900	
PP&G	Production Print & Graphics						\$ 90,000			\$ 90,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
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 Build (SE)									\$ -
	NAIS Equipment									\$ -
	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	\$ 288,000	\$ 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	\$ 200,000								\$ 200,000
	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.	\$ 680,600	\$ 155,600	\$ 151,300	\$ 155,600	\$ 155,600	\$ 4,300	\$ 31,000	\$ -	\$ 1,334,000	
<b>GRAND TOTAL</b>		<b>\$ 1,015,600</b>	<b>\$ 960,900</b>	<b>\$ 732,300</b>	<b>\$ 1,228,200</b>	<b>\$ 1,006,600</b>	<b>\$ 144,300</b>	<b>\$ 31,000</b>	<b>\$ 400,000</b>	<b>\$ 5,518,900</b>

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay 5-Year Plan School Fiscal Years 2027-31		2031								
		Main	NE	NW	SE	SW			Instr/Curr	2031
		Campus	Campus	Campus	Campus	Campus	PP&G	Summit	Programs	TOTAL
Facilities Projects	HVAC Upgrades									\$ -
	Chiller									\$ -
	Lighting & Energy Efficiency Upgrades									\$ -
	Painting									\$ -
	Parking Lot Repaving									\$ -
	Phase I Sec. Ent. (Security, Card Access, Fire)									\$ -
	Phase II (Painting, Floors, Aesthetics)									\$ -
	Roof Replacement									\$ -
	Safety/Security									\$ -
	SE RTUs									\$ -
Summit Reconfig									\$ -	
Facilities Operations Routine Maintenance	A&E Consulting Fees		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	Asphalt Repairs	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000
	Building Updates	\$ 1,000,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000				\$ 1,120,000
	Concrete Repairs/Replacement/Leveling	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000
	Custodial/Maintenance Equipment		\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000				\$ 88,000
	Electrical Updates	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000
	Exterior - Brick Tuck-Pointing	\$ 5,000								\$ 5,000
	Flooring Updates	\$ 50,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000			\$ 135,000
	Furniture/Equipment	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 5,000			\$ 185,000
	Grounds									\$ -
	HVAC Maintenance	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 250,000
	Lighting & Energy Maintenance	\$ 100,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000			\$ 160,000
	Plumbing	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 85,000
	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	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 55,000
Vehicles									\$ -	
	Sub-total Facilities Operations	\$ 1,375,000	\$ 247,000	\$ 247,000	\$ 247,000	\$ 247,000	\$ 50,000	\$ -	\$ -	\$ 2,413,000
PP&G	Production Print & Graphics						\$ 90,000			\$ 90,000
	Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
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 Build (SE)									\$ -
	NAIS Equipment									\$ -
	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	\$ 288,000	\$ 88,000	\$ -	\$ -	\$ 400,000	\$ 952,000
Technology Services	Audio Video Equipment Upgrades	\$ 100,000								\$ 100,000
	Battery Replacements (UPS for Data Center)	\$ 120,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		\$ 3,000		\$ 203,000
	Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000
	CFEF Desktops/Laptops/Labs		\$ 156,100	\$ 154,100	\$ 150,100	\$ 151,100				\$ 611,400
	CFEF Mobile Devices		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000
	CFEF Network Electronics									\$ -
	Communications Channel	\$ -								\$ -
	Copier/Printer Replacements	\$ 135,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 2,000	\$ 30,000		\$ 407,000
	Emerging Technologies (equip test/demo)	\$ 100,000								\$ 100,000
	ONE Network Electronics									\$ -
	OS Backup									\$ -
	OS Desktops/Laptops/Labs/Mobile Devices	\$ 392,000					\$ 8,000			\$ 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.	\$ 848,000	\$ 261,600	\$ 259,600	\$ 255,600	\$ 256,600	\$ 10,000	\$ 34,000	\$ -	\$ 1,925,400
<b>GRAND TOTAL</b>		<b>\$ 2,223,000</b>	<b>\$ 596,600</b>	<b>\$ 594,600</b>	<b>\$ 790,600</b>	<b>\$ 591,600</b>	<b>\$ 150,000</b>	<b>\$ 34,000</b>	<b>\$ 400,000</b>	<b>\$ 5,380,400</b>