



General Education Fund Original Budget and Five-Year Forecast

Fiscal Year 2025-26

GENERAL EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools General Education Fund is projected to end FY 2025-26 with an unassigned year-end fund balance (at the time of this printing) of \$3,951,500. In 2024-25 and 2025-26, the Superintendent, in accordance with the District's fund balance policy, assigned a portion of fund balance for certain planned projects to be completed in the subsequent fiscal year. Anticipated ending fund balances for FY 2024-25 and 2025-26 are detailed in the schedules below:

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

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

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

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

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

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

Revenue

- Property taxes have been budgeted to increase by 3.7% based on our projections and supported by those of the Oakland County Equalization Division.
- Interest revenue is projected to decrease due to the uncertain economic forecast.
- Oakland Schools continues to offer a subsidy for a student assessment and data analysis system, called Illuminate DnA at 50% of the base product cost. Add-ons above the base product requested by districts are at the districts' cost. Other instructional tools such as Atlas-Rubicon and Learn360 continue to be provided to LEA's at a fraction of their cost. The revenue for these products represents the LEA portion of the cost of those tools.
- State source revenue is held flat for FY 2025-26 pending a new state aid budget, apart from Section 81 ISD Operations revenue which is budgeted to increase 2.0% and MPSERS categorical revenue. The District has adjusted the various MPSERS categoricals based on the most recent information available at the time of printing of this document.
- Other Financing Source revenues, which consist of indirect revenue on grants, are projected remain constant in 2025-26. Indirect revenue is directly correlated to direct grant spending and fluctuates annually based on the timing of expenditures.

Expenditures

- Salary and benefit budgets were forecasted in fiscal year 2025-26 to reflect a 2.0% across-the-board salary increase, plus step increases for staff not on the top step of their respective salary schedule. Budgets for 2025-26 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2024-25 budgets have been adjusted for unfilled positions and vacancies through March 2025.
- The 2025-26 General Education Fund budget includes expenditures for a new unit within Technology Services, Artificial Intelligence (see Enterprise-wide summary for discussion).
- Property tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.

Additional variances are included on the footnote pages.

FIVE-YEAR FORECAST OVERVIEW

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

Revenue

1. Property tax revenues drive the revenue budget. Oakland Schools' property tax collection rate has been historically very high and stable. Oakland Schools utilizes projections obtained from Oakland County Equalization to create our taxable value forecasts. Based on the expectation of growth of the real-estate market, offset by the possibility of a Headlee rollback, property taxes are forecasted to increase by the following percentages:
 - 2026-27 3.0%
 - 2027-28 through 2030-31 2.6%

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

2. The investment revenue forecast model uses a formula to generate the expected revenue figures for each fiscal year period based on projected cash flows and expected rate of return. The factors relied upon in this forecast for a reduction in investment income are based on economic uncertainty and the potential for another recession. All investments are managed within the district's investment policy and state law. The current state of economic affairs as of April 2025 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
3. Fee-based service revenues are budgeted at 1.4 million for 2025-26 and are expected to remain stable through the duration of the forecast.
4. Technology application fees are budgeted at \$.7 million for 2025-26 and are expected to remain flat through 2031.
5. State source revenues of \$7.0 million in 2025-26 for the General Education Fund are comprised primarily of Section 81 funds and Section 147 MPSERS revenue. Section 81 funds are projected to remain flat for the duration of the five-year forecast model. MPSERS 147c(1) revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c(1) is revenue/expenditure neutral. The

final significant component of state source revenues is State Payment in Lieu of Taxes which represents reimbursement to the organization for personal property tax losses by the Local Community Stabilization Authority.

6. Other Financing Sources consists of the indirect revenues associated with our grant management responsibilities and charges to Medicaid, tuition programs and the Print Production Enterprise Fund. This line item may fluctuate based on anticipated grant awards but is projected as flat in the forecast.

Expenditures

1. Oakland Schools' non-union personnel salary and wage cycle is fiscal year based with regards to step movement and salary schedule increases. The forecast includes a salary/growth rate of 1.3%, which would be indicative of step movement from year to year. The forecast includes a 2% base salary increase for every year of the forecast.
2. The FICA rate is 7.65%. This rate is multiplied by the wage base (social security rate of 6.2% applied to individuals wages up to \$176,100 for calendar year 2025) to produce the FICA costs for the year.
3. There are 8 different retirement rates for school district employees, based on their hire date and/or their personal choice for retirement benefits.

The rates that are effective from October 1, 2024 through September 30, 2025 are:

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

The forecasted rates for October 1, 2025 through September 30, 2026 contained in the Governor's proposed FY25 budget are:

	Basic/MIP with Premium Subsidy	Pension Plus with Premium Subsidy	Pension Plus PHF	Pension Plus to DC with PHF	Basic/MIP to DC with Premium Subsidy	Basic/MIP to DC with PHF	Basic/MIP with PHF	Pension Plus 2
Rate Chgd on Reported Payroll	29.91%	25.17%	21.34%	15.21%	19.04%	15.21%	26.08%	21.41%
MPERS UAAL Stabilization Rate	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%	15.02%
Subtotal	44.93%	40.19%	36.36%	30.23%	34.06%	30.23%	41.10%	36.43%
DC Employer Mandatory	0.00%	0.00%	0.00%	4.00%	4.00%	4.00%	0.00%	0.00%
DC Employer Match	0.00%	1.00%	1.00%	3.00%	3.00%	3.00%	0.00%	1.00%
Personal Healthcare Fund (PHF)	0.00%	0.00%	2.00%	2.00%	0.00%	2.00%	2.00%	2.00%
Total Rate Charged	44.93%	41.19%	39.36%	39.23%	41.06%	39.23%	43.10%	39.43%

In order to project a budgeted rate overall for Oakland Schools for 2025-26, an analysis of how many employees we have on each of these plans was studied. A blended rate, exclusive of UAAL, for budgeting retirement costs for 2025-26 has been established at 28.56%. The blended rate exclusive of UAAL has been projected for the duration of the five-year forecast at a 1.0% rate of increase annually.

4. The district provides health insurance to employees, adopting the “hard cap” on the dollar limits the district may pay for health insurance due to legislative mandates and district implementation choice. Future increases to the employer hard cap limits are subject to the medical consumer price index, which the district has no jurisdiction over. The forecast assumes an annual growth rate of 4.0% in the medical CPI for all five years of the forecast.
5. Purchased services accounts are forecasted to increase 2% for all years of the forecast due to inflation.
6. Supply and material budgets as well as dues and fees are projected to grow by 2-3% for the duration of the forecast.

Fund Balance

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

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

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

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

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

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

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

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

OAKLAND SCHOOLS GENERAL EDUCATION FUND

FOOTNOTES

FISCAL YEAR 2025-2026

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

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

Oakland Schools

Annual Budgeting Amendment Report

As of 3/17/2025

				FY2025	FY2026	
Function		Location Description		Amendment		
Type: 4 Revenue						
Fund: 100	General Education Fund					
Function: 000	Not Applicable					
Function: 000	Not Applicable			Total:	27,821,800.00	27,169,800.00
Fund: 100	General Education Fund			Total:	27,821,800.00	27,169,800.00
Type: 4	Revenue			Total:	27,821,800.00	27,169,800.00
Type: 5 Expense						
Fund: 100	General Education Fund					
Function: 211	Truancy/Absenteeism Services					
Function: 211	Truancy/Absenteeism Services			Total:	282,700.00	262,800.00
Function: 221	Improve of Instruction					
Function: 221	Improve of Instruction			Total:	7,887,100.00	8,219,200.00
Function: 225	Technology Assisted Instructn					
Function: 225	Technology Assisted Instructn			Total:	547,800.00	609,300.00
Function: 226	Supv/Dir Instr Staff					
Function: 226	Supv/Dir Instr Staff			Total:	341,100.00	356,400.00
Function: 231	Board of Education					
Function: 231	Board of Education			Total:	139,400.00	142,700.00
Function: 232	Exec Administration					
Function: 232	Exec Administration			Total:	1,698,900.00	1,811,800.00
Function: 252	Fiscal Services					
Function: 252	Fiscal Services			Total:	1,139,000.00	1,153,200.00
Function: 257	Internal Services					
Function: 257	Internal Services			Total:	347,500.00	327,800.00
Function: 259	Oth Business Svcs					
Function: 259	Oth Business Svcs			Total:	59,400.00	60,900.00
Function: 261	Oper Bldg Svcs					
Function: 261	Oper Bldg Svcs			Total:	684,500.00	703,200.00
Function: 266	Security Services					
Function: 266	Security Services			Total:	26,700.00	26,700.00
Function: 271	Pupil Transportation Services					
Function: 271	Pupil Transportation Services			Total:	199,900.00	208,800.00
Function: 281	Plan, Research, Dev and Eval					
Function: 281	Plan, Research, Dev and Eval			Total:	562,600.00	563,300.00
Function: 282	Communication Services					
Function: 282	Communication Services			Total:	563,000.00	557,700.00
Function: 283	Staff/Personnel Svcs					
Function: 283	Staff/Personnel Svcs			Total:	576,700.00	711,500.00
Function: 284	Support Svcs Tech					
Function: 284	Support Svcs Tech			Total:	6,248,600.00	6,846,900.00
Function: 285	Pupil Accounting					
Function: 285	Pupil Accounting			Total:	407,200.00	369,000.00
Function: 289	Other Central Services					
Function: 289	Other Central Services			Total:	480,100.00	487,700.00
Function: 299	Other Support Services					
Function: 299	Other Support Services			Total:	1,249,900.00	1,313,100.00
Function: 456	Building Improv Svcs					

Oakland Schools

Annual Budgeting Amendment Report

As of 3/17/2025

Function		Location Description		FY2025 Amendment	FY2026
Function: 456	Building Improv Svcs	Total:		723,200.00	704,300.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal	Total:		265,900.00	268,300.00
Function: 626	Fund Mod-Vocational Ed Fund				
Function: 626	Fund Mod-Vocational Ed Fund	Total:		0.00	0.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity	Total:		438,400.00	438,400.00
Function: 634	Fund Mod-QSCB Defeasement				
Function: 634	Fund Mod-QSCB Defeasement	Total:		105,900.00	0.00
Function: 645	Fund Mod-CP CFE Reno				
Function: 645	Fund Mod-CP CFE Reno	Total:		0.00	0.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno	Total:		3,200,000.00	200,000.00
Fund: 100	General Education Fund	Total:		28,175,500.00	26,343,000.00
Type: 5	Expense	Total:		28,175,500.00	26,343,000.00

End of Report

Oakland Schools

Annual Budgeting Amendment Report

As of 3/17/2025

			FY2025	FY2026
	Location	Location Description	Amendment	
Type: 4 Revenue				
Fund: 100	General Education Fund			
	Location: 000	None	Total: 24,571,400.00	24,219,000.00
	Location: 006	LEA & Administration Support	Total: 750,000.00	600,000.00
	Location: 013	Event Management Operations	Total: 383,300.00	378,500.00
	Location: 026	Virtual Learning 9-12	Total: 0.00	0.00
	Location: 028	Tech Services-Licensing	Total: 716,800.00	716,900.00
	Location: 032	Application Services	Total: 596,400.00	564,400.00
	Location: 040	Auxiliary Services Admin	Total: 300.00	0.00
	Location: 041	Facilities Management	Total: 32,500.00	32,500.00
	Location: 042	Ofc of Procurement & Contracts	Total: 240,000.00	213,000.00
	Location: 045	Pupil Transportation	Total: 0.00	0.00
	Location: 048	Child Nutrition	Total: 70,600.00	70,600.00
	Location: 081	School Culture and Climate	Total: 85,600.00	0.00
	Location: 084	Central Applicant Tracking	Total: 163,200.00	163,200.00
	Location: 085	Instruction & Pedagogy	Total: 211,700.00	211,700.00
	Location: 086	Research/Evaluation & Assess	Total: 0.00	0.00
	Location: 096	Career Connections	Total: 0.00	0.00
	Fund: 100	General Education Fund	Total: 27,821,800.00	27,169,800.00
	Type: 4	Revenue	Total: 27,821,800.00	27,169,800.00

Type: 5 Expense

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

Oakland Schools

Annual Budgeting Amendment Report

As of 3/17/2025

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

End of Report

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

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

OAKLAND SCHOOLS
GENERAL EDUCATION FUND
5-YEAR FORECAST

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

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

Actuals 2023-24	Amend 2 2024-25	Proposed 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
4,883,801	4,660,500	4,226,800	3,951,500	4,837,500	5,240,400	5,059,600	4,474,027
1,400,000	7,700,000	7,780,000	8,882,100	8,882,100	8,882,100	8,882,100	8,882,100
29,462	55,300	55,300	55,300	55,300	55,300	55,300	55,300
4,660,488	4,226,800	3,951,500	4,837,500	5,240,400	5,059,600	4,474,027	3,561,144
7,700,000	7,780,000	8,882,100	8,882,100	8,882,100	8,882,100	8,882,100	8,882,100
55,353	55,300	55,300	55,300	55,300	55,300	55,300	55,300
22.1%	15.0%	15.0%	18.3%	19.1%	17.8%	15.3%	11.9%

FUND BALANCES:

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

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