
From: eaocs-request@lists.oakland.k12.mi.us on behalf of Christian, Nicole
<Nicole.Christian@oakland.k12.mi.us>
Sent: Wednesday, March 25, 2026 8:02 AM
To: OCSA (ListServ)
Cc: EAOCS (ListServ); Saunders, Michelle
Subject: Oakland Schools FY27 Budget Documents
Attachments: Transmittal Letter for FY27 Proposed Budget Documents.pdf; FY27 Budget Book Combined File - External.pdf; Budget Resolution FY27 - OS General Fund Budget - Support.docx; Budget Resolution FY27 - OS General Fund Budget - Disapproval.docx

Follow Up Flag: Follow up
Flag Status: Flagged

External Message

Sending on behalf of Michelle Saunders, Executive Director of Financial Services...

District Superintendents:

Attached please find the following documents:

1. Transmittal Letter for FY27 Proposed Budget Documents
2. FY27 Proposed Budget Complete Document
3. Support for Budget Resolution
4. Disapproval of Budget Resolution

Per the Michigan School Code, Section 380.624(2), the Oakland Schools General Fund budget must be presented to Oakland County's 28 school districts by May 1 each year. Accordingly, the fiscal year 2026-27 proposed budget documents are being delivered electronically, via this email to all of you. In addition, this same information was also provided today to district business officials. Three (3) hard copies of the budget have also been sent to each district via truck mail.

While not a statutory requirement, Oakland Schools Board of Education is planning to hold a Designates Meeting on **Wednesday, April 29 at 6:00 PM, at the Oakland Schools Administration Building**, providing local board designates and district administrative staff an opportunity to hear a presentation on the budget and ask questions prior to finalizing a board resolution on or before June 1.

Additionally, there is scheduled an Oakland County School Business Officials Meeting on **Friday, April 17**, during which a presentation of the fiscal year 2026-27 proposed budget documents will be delivered by Oakland Schools Administration.

The resolutions to support or disapprove the ISD's proposed fiscal year 2026-27 General Fund budget have been attached for your district's use. Appointment of a designate and attendance at the Designates Meeting is not a legal requirement but is encouraged. Once your Board of Education takes action on the ISD's FY27 General Fund budget, we ask that you please forward your district's resolution via e-mail by **Monday, June 1** to Konni.Behounek@oakland.k12.mi.us.

Finally, if your Board Designate has questions, please have them emailed to the Oakland Schools Superintendent, Kenneth Gutman, **at least 5 working days before your Board meeting** so we have time to answer them. The Superintendent's email address is Kenneth.Gutman@oakland.k12.mi.us.

Thank you.

Michelle Saunders

Executive Director
Oakland Schools
Financial Services

O: 248.209.2122

M: 248.492.0626

2111 Pontiac Lake Rd.
Waterford, MI 48328



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March 25, 2026

Dear Board of Education Designate:

The Oakland Schools Board of Education and I invite you to review the enclosed proposed Oakland Schools budget for FY 2026-27. Per the Michigan School Code, Section 380.624(2), the proposed FY 2026-27 **General Fund budget** is to be submitted to its constituent district Boards of Education for review. For transparency purposes, Oakland Schools has included the budgets for all of our funds in the enclosed document; however, it is only the **General Fund budget** upon which constituent districts vote. More details regarding the timing of the Designates meeting and your board resolution appear near the end of this transmittal letter.

As you know, Oakland Schools is primarily funded by property tax dollars, and we are projecting a growth factor in Oakland Schools' property tax revenues of 3.4%. Tax revenue projections are conservative compared to Oakland County taxable value increase projections as actual taxable value figures are not available during the preparation of this budget.

Please refer to the Enterprise-Wide Executive Summary for a discussion of key projects and initiatives contained in the 2026-27 budget, including but not limited to:

- Artificial Intelligence (AI) Strategy and Capacity Building
- Special Populations Continuum of Supports
- Social-Emotional Wellbeing and Mental Health Support
- Nanotechnology, Artificial Intelligence and Synthetic Biology (NAIS) Lab
- Oakland Schools Technical Campus Renovations
- Business Office Residency Program
- Human Resources Leadership Academy (HRLA)
- Essential Practices in Instruction ⇌ Capacity & Coherence (EPIC) Numeracy Project
- Literacy Essentials Oakland (LEO)

Subsidies

Oakland Schools provides over \$1.4 million in subsidies for software and other instructional tools in the areas of Career and Technical Education and curriculum and assessment. The subsidies provided in the 2026-27 budget are detailed within this document and are exclusive of pass-through grant funds, other district allocations and the cost of dedicated staff who support student and HR/Finance software and applications.

Personnel Costs

Step increases for those employees who are eligible are included in the 2026-27 budget along with a 2.0% salary increase for all staff. All union salary changes, including step adjustments, are subject to collective bargaining.

PA-18 Special Education Funding

Oakland Schools receives property tax revenue for support of Special Education programs. The base distribution of PA-18 funding to local school districts is budgeted to increase approximately \$5.2 million or 2.9%. Additionally, \$2.5 million is budgeted for other LEA distributions for group home expenditures,

reimbursements to districts for educating incarcerated youth, special education program startup and extraordinary expenditures and capital. The budget also contains \$5.0 million for the construction of an Autism Spectrum Disorder (ASD) Center Program in Oxford. In FY 2025-26, Oakland Schools distributed additional PA-18 funds totaling \$5.8 million above the base distribution.

Planning for the Future

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

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

Per the Michigan School Code, Section 380.624(2), the proposed FY 2026-27 **General Fund budget** is to be submitted to its constituent districts' Boards of Education for review by May 1. Not later than June 1, the board of each constituent district shall adopt a resolution of support or non-support of the **General Fund budget**. A presentation of the budget to our 28 local school district business managers is scheduled to occur at their meeting of the Oakland County School Business Officials on April 17, 2026. The Oakland Schools Board of Education will then hold a Designates Meeting on April 29 at 6:00 PM, providing local board designates and district administration an opportunity to review the General Fund budget prior to submitting their board's resolution to Oakland Schools on or before June 1, 2026. Please note that while Oakland Schools provides all our fund budgets to our constituent districts for review, LEA Designates are only voting on the General Fund budget.

The Oakland Schools Board of Education will hold a Truth in Budgeting hearing on June 1 and will consider the FY 2026-27 proposed budget documents for approval during its regular meeting that night. Should you have any questions regarding the budget, please contact my office at 248.209.2424. All questions will receive prompt replies.

Sincerely,



Kenneth Gutman
Superintendent
Oakland Schools

cc: District Superintendent
District Business Manager



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
Total Budgeted Ending Fund Balance	\$ 15,434,200	\$ 16,655,400

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%
Total Rate Charged	44.93%	41.19%	39.36%	39.23%	41.06%	39.23%	43.10%	39.43%

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%
MPERS 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%
Total Rate Charged	41.02%	37.28%	37.85%	37.72%	37.15%	37.72%	41.59%	37.92%

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**

	FY 2025 ACTUAL	FY 2026 AMENDMENT 2 BUDGET	FY 2027 PROPOSED BUDGET	NOTES	FY TO FY % CHANGE
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable Prepaids, Inventory, & Deposits	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%
TOTAL FUND EQUITY, BEGINNING OF YEAR	12,415,841	14,576,000	15,434,200		5.89%
REVENUE					
LOCAL SOURCES					
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%
TOTAL LOCAL SOURCES	19,727,295	20,336,700	20,393,700		0.28%
STATE SOURCES					
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%
TOTAL STATE SOURCES	7,620,165	7,617,100	7,509,100		-1.42%
OTHER FINANCING SOURCES					
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%
TOTAL OTHER FINANCING SOURCES	890,699	722,500	732,300		1.36%
TOTAL REVENUE	28,238,159	28,676,300	28,635,100		-0.14%
TOTAL REVENUE AND BEGINNING FUND BALANCE	40,654,000	43,252,300	44,069,300		1.89%

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

	FY 2025 ACTUAL	FY 2026 AMENDMENT 2 BUDGET	FY 2027 PROPOSED BUDGET	NOTES	FY TO FY % CHANGE
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%
TOTAL EXPENDITURES	26,077,989	27,818,100	27,413,900		-1.45%
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%
TOTAL FUND EQUITY, END OF YEAR	14,576,011	15,434,200	16,655,400		7.91%
TOTAL EXPEND AND ENDING BALANCE	40,654,000	43,252,300	44,069,300		1.89%

**OAKLAND SCHOOLS GENERAL 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
General Administration					
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%
GROUP TOTAL	2,485,213	3,420,100	3,428,200		0.24%
Finance & Operations					
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%
GROUP TOTAL	8,652,280	10,698,000	10,750,400		0.49%
Instructional Programs & Services					
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%
GROUP TOTAL	9,081,485	10,531,000	10,923,100		3.72%
Plant & Fixed Charges					
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%
GROUP TOTAL	5,859,011	3,169,000	2,312,200		-27.04%
TOTAL EXPENDITURES	26,077,989	27,818,100	27,413,900		-1.45%

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

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

Function		Location Description		FY2026	FY2027
			Total:	Amendment	
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
Type: 4 Revenue					
Fund: 100	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

Fund: 100	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	FY2027
		Total:	Amendment	
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**

	FY 2025 ACTUAL	FY 2026 AMENDMENT 2 TOTALS	FY 2027 PROPOSED BUDGET	FY TO FY % CHANGE
FUND 105				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits	87,570	7,800	7,800	0.00%
Unassigned	(239,426)	(326,900)	(326,900)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(151,856)	(319,100)	(319,100)	0.00%
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%
TOTAL REVENUE	71,968,596	136,946,000	139,536,500	1.89%
TOTAL REVENUE AND BEGINNING FUND BALANCE	71,816,740	136,626,900	139,217,400	1.90%
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%
TOTAL EXPENDITURES	72,135,800	136,946,000	139,536,500	1.89%
FUND EQUITY, END OF YEAR				
Non-Spendable for Prepaids, Inventory, & Deposits	7,812	7,800	7,800	0.00%
Unassigned	(326,872)	(326,900)	(326,900)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(319,060)	(319,100)	(319,100)	0.00%
TOTAL EXPEND AND ENDING BALANCE	71,816,740	136,626,900	139,217,400	1.90%

**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
REVENUES:								
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	1,452,000
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
TOTAL REVENUES	28,238,159	28,676,300	28,635,100	28,674,000	29,057,300	29,453,600	29,963,200	30,486,400
EXPENDITURES:								
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
TOTAL EXPENDITURES	26,077,989	27,818,100	27,413,900	34,669,400	33,034,100	29,356,000	30,110,300	31,098,300
OPERATING EXCESS (DEFICIT)	2,160,170	858,200	1,221,200	(5,995,400)	(3,976,800)	97,600	(147,100)	(611,900)

**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
4,660,488	4,713,600	4,134,700	4,181,700	4,418,100	5,501,600	6,258,500	6,088,600
7,700,000	9,796,000	11,233,100	12,407,300	6,175,500	1,115,200	455,900	478,700
55,353	66,400	66,400	66,400	66,400	66,400	66,400	66,400
4,713,594	4,134,700	4,181,700	4,418,100	5,501,600	6,258,500	6,088,600	5,452,800
9,796,000	11,233,100	12,407,300	6,175,500	1,115,200	455,900	478,700	502,600
66,417	66,400	66,400	66,400	66,400	66,400	66,400	66,400
18.1%	14.9%	15.3%	12.7%	16.7%	21.3%	20.2%	17.5%

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.