



Dr. Christopher J. Delgado
Superintendent

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Vice President
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Mable S. Fox
Trustee
Zach T. Rich
Trustee
Angie F. Smith
Trustee

**REGULAR MEETING
OF THE BOARD OF EDUCATION
Maxfield Education Center
32789 W. Ten Mile Rd.
Farmington, MI 48336
Tuesday, May 2, 2023
6:00 PM**

AGENDA

- I. **CALL TO ORDER**
 - A. Roll Call
 - B. Pledge of Allegiance
- II. **ITEMS FROM THE PRESIDENT**
 - A. Approval of the Agenda
 - B. Announcements
- III. **RECOGNITIONS**
 - A. Dance Company of Farmington Public Schools
- IV. **RECESS**
- V. **ITEMS FROM THE SECRETARY**
 - A. Correspondence
- VI. **LEGISLATIVE UPDATE**
- VII. **DISTRICT UPDATES**
 - A. Superintendent's District Update
 - B. A.R.K Talent Model
- VIII. **REPORTS FROM BOARD COMMITTEES**
 - A. Legislative Committee
- IX. **DISCUSSION ITEMS**
 - A. Review of Spanish 1 and 2 Textbook Adoption Proposal
 - B. Review of Oakland Schools Proposed 2023-24 General Fund Budget and Resolution
- X. **PUBLIC COMMENTS**
- XI. **ACTION ITEMS**
 - A. April 18, 2023, Closed Session Minutes
 - B. Approval of the 2023/2024 Board of Education Meeting Schedule
- XII. **CONSENT AGENDA**
 - A. Approval of Minutes

1. April 18, 2023, Special Meeting
 2. April 18, 2023, Regular Meeting
- XIII. **REPORTS FROM BOARD REPRESENTATIVES**
- XIV. **RECOMMENDATIONS FOR FUTURE AGENDA ITEMS**
- XV. **GOOD AND WELFARE**
- XVI. **ADJOURNMENT**

**PUBLIC COMMENTS are intended to provide individuals an opportunity to address the Board of Education. In the interest of fairness, the Board requests each speaker to limit his or her comments to three (3) minutes.*

ANY PERSON with a disability who needs accommodation for participation in this meeting should contact the Superintendent's office at 248-489-3338 at least three (3) business days in advance of the meeting to request assistance.

ALL MEETINGS, with the exception of closed sessions, are open to the public. Regular Board of Education meetings and most pre-meetings of the Board of Education are [live-streamed on the District's YouTube Channel](#).

The official minutes of the Board of Education are stored and available for inspection in the Lewis Schulman Administration Building of the Farmington Public School District.

May 2, 2023

Regular Meeting of the Board of Education

III. RECOGNITIONS

A. DANCE COMPANY OF FARMINGTON PUBLIC SCHOOLS.

Presenters: Chris Delgado, Superintendent; Toi Banks, Farmington High School
Dance Teacher



NHSDF

The largest dance festival in the United States showcasing excellence in high school dance programming. Since 1992

National High School Dance Festival

The Dance Company of Farmington Public Schools, well-known as the Harrison Dance Company, attended the National High School Dance Festival in Pittsburgh, PA. On March 1, 2023, thousands of high school dancers from around the world converged at Point Park University for a four-day marathon filled with master classes in a variety of dance forms, workshops/lectures, scholarship auditions and student performances.

On opening day, festival participants were treated to an outstanding performance by the world renowned Complexions Contemporary Ballet, followed by a celebratory gathering with food, music, and friends. The itinerary also included auditions with more than 75 colleges/universities, conservatories, and summer dance intensive programs. Sophia Vella (FHS, sophomore) participated in the audition which resulted in an official scholarship offer from the prestigious Ruth Page School of Dance (Chicago, IL), and selections by Webster University, Brenau University, Texas Christian University, Lindenwood University, Virginia Commonwealth University, Broadway Dance Center, and Joffrey Ballet Academy in New York.

A panel of judges, including college professors and industry professionals, determined the programming for nine concerts based on a video audition process. Only one-third of the submissions were selected for performance. The Harrison Dance Company was honored to present "Still Wandering", choreographed by Brandon Koepsell (WSU faculty), in the Informal Showcase Concert on March 3rd. Senior Dance Company member, Chandler Stewart-Coleman performed "Aura", choreographed by Christopher Huggins (retired Alvin Ailey American Theater dancer) in the Showcase Concert on March 4th.

Our days started at 7:00 a.m. and continued non-stop until 10:00 p.m. We were fortunate to squeeze in a couple of team dinners and a pizza night, a lot of laughter, tons of pictures, and a visit to the Milkshake Factory. Proudly, our students returned to school inspired and ready to create!



May 2, 2023

Regular Meeting of the Board of Education

V. ITEMS FROM THE SECRETARY.

The Board has received communications regarding the April 4, 2023, Board meeting, Hillside Leadership Day, CARES Campus Cleanup, and L.E.D. (Lock Entry Doors). Communications are acknowledged, and a response is provided when appropriate. A list of correspondents can be found in the Board packet, available on the FPS website.

May 2, 2023

Regular Meeting of the Board of Education

V. ITEMS FROM THE SECRETARY

A. Correspondence.

Date	From	Topic
04-18-23	Eugene Greenstein	Comments about the April 4 Board Meeting
04-18-23	Kathryn Lacroix	Hillside Leadership Day
04-20-23	(SP) - Student	CARES Campus Cleanup
04-20-23	Paul Daniel	L.E.D. (Lock Entry Doors)

May 2, 2023

Regular Meeting of the Board of Education

VII. DISTRICT UPDATES

A. SUPERINTENDENT'S DISTRICT UPDATE.

Presenter: Chris Delgado, Superintendent

B. A.R.K. TALENT MODEL.

Presenters: Chris Delgado, Superintendent; Brad Paddock, Assistant Superintendent, Talent Development; Gazell Watkins, Human Resources

The A.R.K Talent Development Model Board of Education Presentation

May 2, 2023

Presenters:

Gzell Watkins & Brad Paddock

Committee Members:

Tonya Corbitt

Laura Goluban

Stacey Graham

Margaret Hendrickson

Rhonda Henry

Shawndra Hernton

Elizabeth Hopper

Onisia Martin

Lydia Moore

Chris O'Brien

Brad Paddock

Natresse Pickens

Greg Smith

Gzell Watkins

The A.R.K. Talent Model

Attract, Recruit, KEEP



The A.R.K. Talent Model is a framework for talent development that focuses on Attracting, Recruiting and Keeping top talented staff members in FPS!

INITIATIVES/IDEAS IN EACH AREA:

- Attract | Job Fairs
- Recruit | Staff Testimonials
- Keep | FPS Staff Connection



Opportunity for Staff Input

Do You Have an idea
ON HOW TO A.R.K.?

ATTRACT RECRUIT
Framingham
PUBLIC SCHOOLS

The A.R.K. Talent Model

KEEP
Building our students' futures one employee at a time

This is our model
to ATTRACT, RECRUIT, and KEEP
our talent here at

Framingham
PUBLIC SCHOOLS

Access a form through this QR code to send your ideas
or email them to HR@fpsk12.net



LOOKING AHEAD TO THE 23-24 SCHOOL YEAR

- **Create Talent Development Ambassadors**
- **Connect work to new Mission and Vision**
- **Staff Portrait collaborative project**
- **100% fully staffed**
- **Prioritize the ideas and input received**
- **Continue to market...“Why Farmington?”**



Thank You!



May 2, 2023

Regular Meeting of the Board of Education

IX. DISCUSSION ITEMS

A. REVIEW OF SPANISH 1 AND 2 TEXTBOOK ADOPTION PROPOSAL.

Presenter: Margaret Hendrickson, Director of Curriculum, Instruction & Assessment; Ninette Soares, K-12 Data and Assessment Coordinator; Lauren O'Neill (IL North Farmington) & Jennifer Michaels (IL Farmington)

B. REVIEW OF OAKLAND SCHOOLS PROPOSED 2023-24 GENERAL FUND BUDGET AND RESOLUTION.

Presenter: Jennifer Kaminski, Assistant Superintendent, Business Services

Course:

Spanish 1 and 2

May 2, 2023

Margaret Hendrickson
Director for Curriculum, Instruction and
Assessment

Ninette Soares
K-12 Data and Assessment Coordinator

Lauren O'Neill (IL North Farmington) &
Jennifer Michaels (IL Farmington)



Spanish 1 & 2

Course Description:

Spanish 1 & 2 introduces students to the language and culture of the Spanish-speaking world. This course has a practical approach with a performance based curriculum where students learn to communicate in real-life situations.

Students will

- ❑ Understand basic cultural aspects related to Spanish-speaking countries.
- ❑ Connect and compare the target language to the native language
- ❑ Communicate via writing and speaking on basic conversational topics
- ❑ Interpret language via reading and listening on basic topics
- ❑ Interact with peers in the target language
- ❑ Using authentic sources in context



Why a New Textbook Now?

Need current textbooks that support best practice in world language curriculum development and instruction with the intention to:

- Move forward current strengths in our curriculum and instructional approach.
- Grow in practice based on the integration of newer approaches aligned with ACTFL (*American Council on the Teaching for Foreign Languages*), specifically:
 - intercultural connections
 - authenticity
 - highly-stimulating tasks
 - critical thinking and advanced literacy skills
 - problem based learning



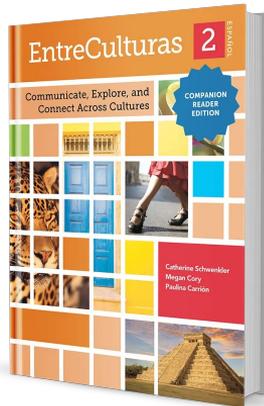
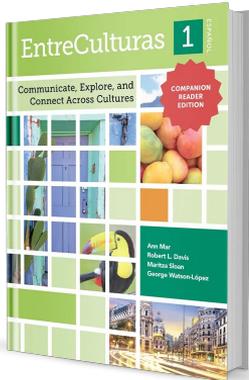
Priorities in Selection of Text

1. Focus on theme based unit design within and across courses.
2. Units to be anchored in task-based assessment.
3. Authentic use of a variety of text types like video, audio, stories, graphics in the target language.
4. Tasks and activities leverage reading, writing, speaking and listening effectively.
5. Spiralling and layering of strong content development over time.
6. **Support strong grammar a vocabulary development that includes contextualized and explicit/guided instruction.**
7. Provides for differentiated rigor to support a continuum of learners.
8. Strong connections to developing cultural awareness (self and others) through the themes and authentic text types.

Spanish Textbook Proposal

EntreCulturas: Communicate, Explore, and Connect Across Cultures

By Catherine Schwenkler, Megan Cory and Paulina Carrion
by Wayside Publishing
Copyright 2023



“Our vision is a world where language learning takes place through the lens of interculturality so learners can discover appropriate ways to interact with other whose perspectives may be different from their own.” - from text

Essential Features:

- Self-Assessment
- Performance Based Assessment
- Authenticity
- Resources for Teachers and Students

Spanish Textbook Proposal

EntreCulturas: Communicate, Explore, and Connect Across Cultures

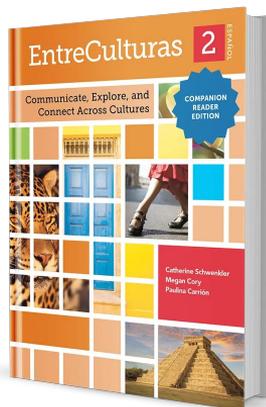
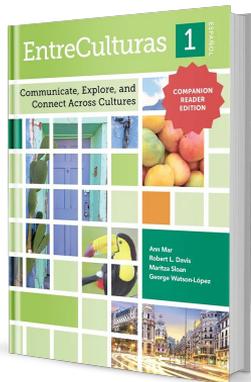
By Catherine Schwenkler, Megan Cory and Paulina Carrion
by Wayside Publishing
Copyright 2023

Text Highlights

- Scope and sequence driven by essential questions and chunked to scaffold learning.
- Themes aligned across Spanish 1 and 2 as well as AP & IB.
- Intentionally scaffolds up the amount of English and Spanish present in the text as learners grow in proficiency.
- Context-based vocabulary
- Instructional techniques for teachers that support deeper learning (participation structures)

Includes:

- Hard copy companion readers are included
- Integration with Canvas
- Online portfolio space for students
- Student workbooks and digital learning site



Implementation Stages

- Spanish 1 will implement in 23-24. Purchase in Summer 2023.
- Spanish 2 will implement in 24-25. Purchase in Summer 2024.



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Freeport, ME 04032

Phone: (888) 302-2519
Fax: (888) 302-2519
info@waysidepublishing.com
www.waysidepublishing.com
TIN: 27-1825295

Quote

Quote #: Q-126684
Date: 4/19/2023
Expiration Date: 7/31/2023

Quote To:

Farmington Public Schools
Attn: Accounts Payable
32500 Shiawassee St.
Farmington, MI 48336
US

Ship To:

Farmington Public Schools
Attn: Margaret Hendrickson-Dir of Curric
32500 Shiawassee St.
Farmington, MI 48336
US

Spanish

QTY	ISBN	DESCRIPTION	SUBSCRIPTION LENGTH (Years)	LIST PRICE	EXTENDED PRICE
500	9781641594653	EntreCulturas - Spanish 1; Copyright 2023 - Hardcover Print & Digital	1	\$79,825.00	\$63,860.00
7	9781641594684	EntreCulturas - Spanish 1; Teacher Edition Copyright 2023 - Hardcover Print & Digital	1	\$946.26	\$0.00
500	9781641590426	EntreCulturas - Spanish 1, Student Workbook (ISBN:9781641590426)		\$15,965.00	\$12,770.00
Spanish TOTAL:					\$76,630.00

Rostering, Shipping, Tax

QTY	ISBN	DESCRIPTION	SUBSCRIPTION LENGTH (Years)	LIST PRICE	EXTENDED PRICE
1		Shipping and handling to one location		\$7,566.69	\$7,566.69
1		Rostering/Integrations Administration Service Fee		\$250.00	\$250.00
1		Sales Tax		\$5,051.80	\$5,051.80
Rostering, Shipping, Tax TOTAL:					\$12,868.49

TOTAL:	\$89,498.49
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Notes

Implementation Training Included. Please see separate document for details.



Overview of Fiscal Year 2023-24 Oakland Schools Proposed Budgets

Michelle Saunders

April 14, 2023

OaklandSchools

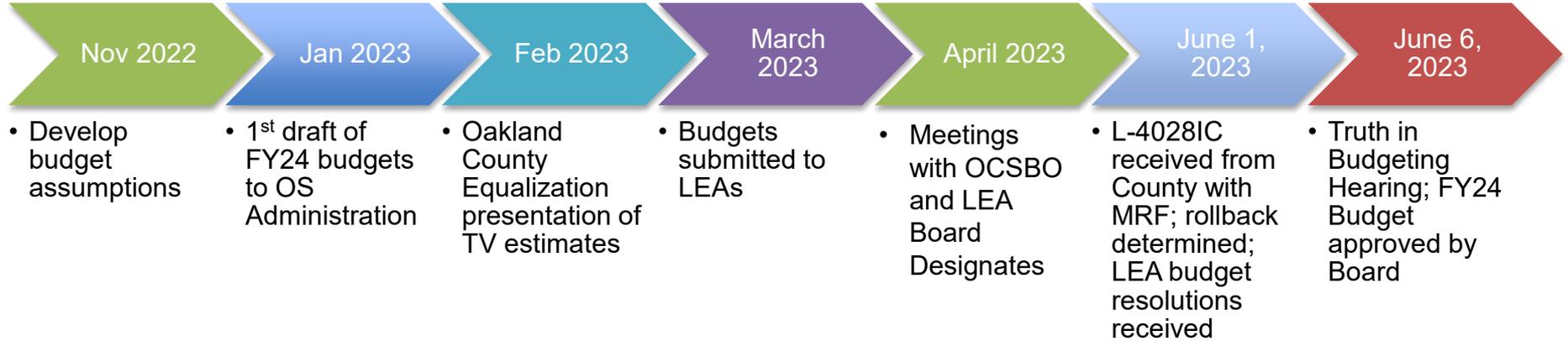
LADIES AND GENTLEMEN, I MUST WARN YOU THAT WHEN I COME TO HAMMER OUT THE BUDGET DETAILS, I DO NOT FOOL AROUND.



Agenda

- Enterprise-wide Overview
- General Education Fund
- Special Education Fund
- Career Focused Education Fund
- Other Funds

Budget Timelines



TV = Taxable Value

MRF = Millage Reduction Fraction

Fund Definitions – Major Funds

General Education Fund (GEF)

- The General Fund of the District
- Supported by a property tax millage, state aid section 81 and other local revenue (workshop revenue, technology licensing revenue, etc.)

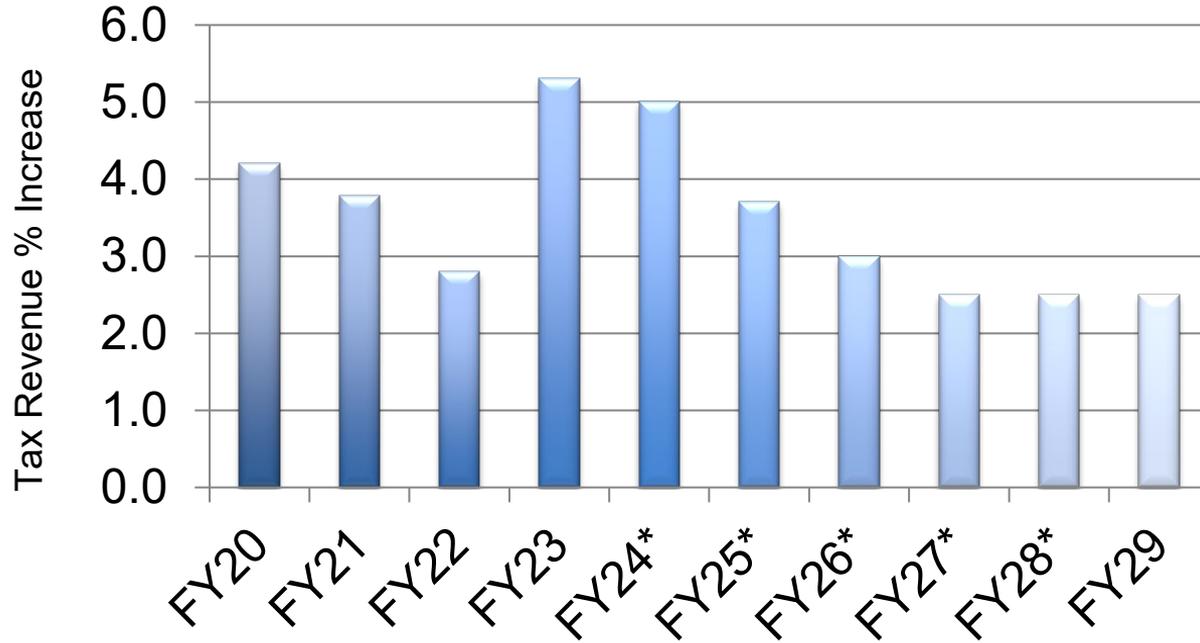
Special Education Fund (SEF)

- Supported primarily by a property tax millage
- Source of funding for the PA-18 distribution to local districts

Career Focused Education Fund (CFEF)

- The vocational education fund of the District
- Supported primarily by a property tax millage and state aid sec 61
- Supports the 4 Oakland Schools Technical Campuses (OSTC)

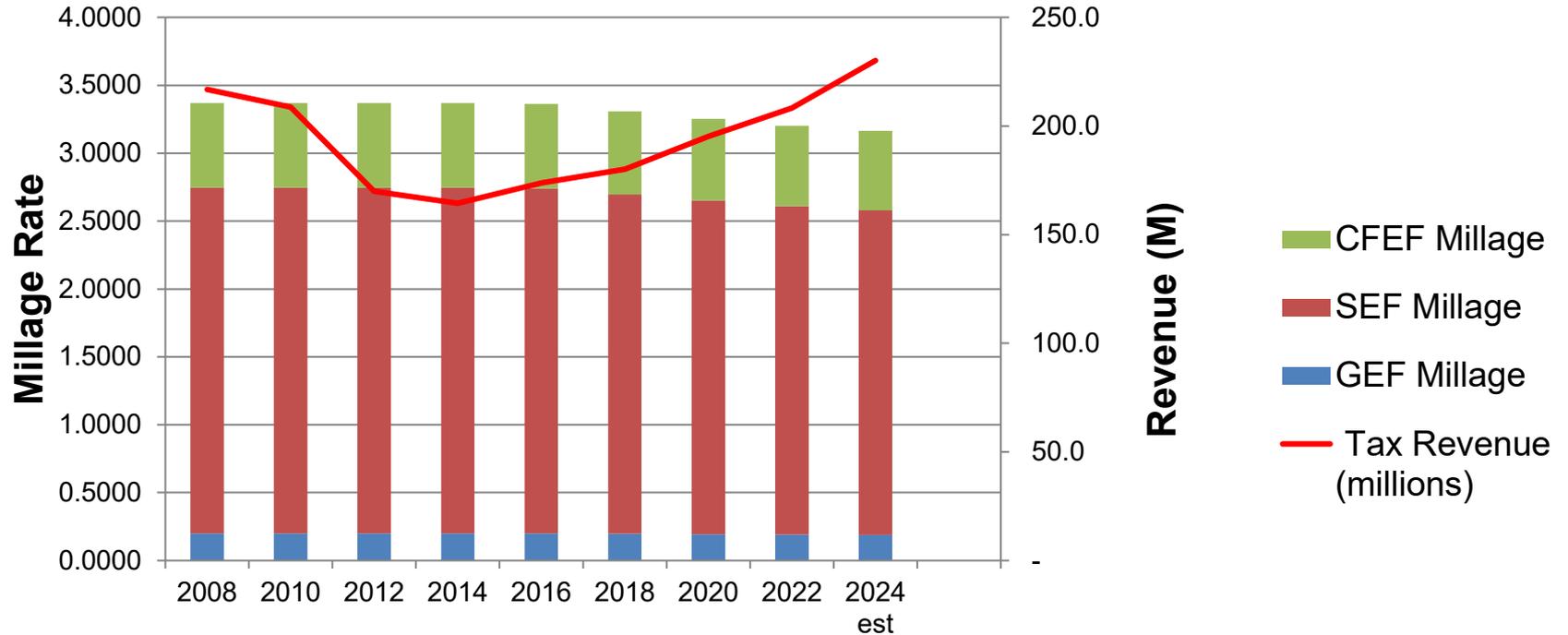
Property Tax History & Forecast



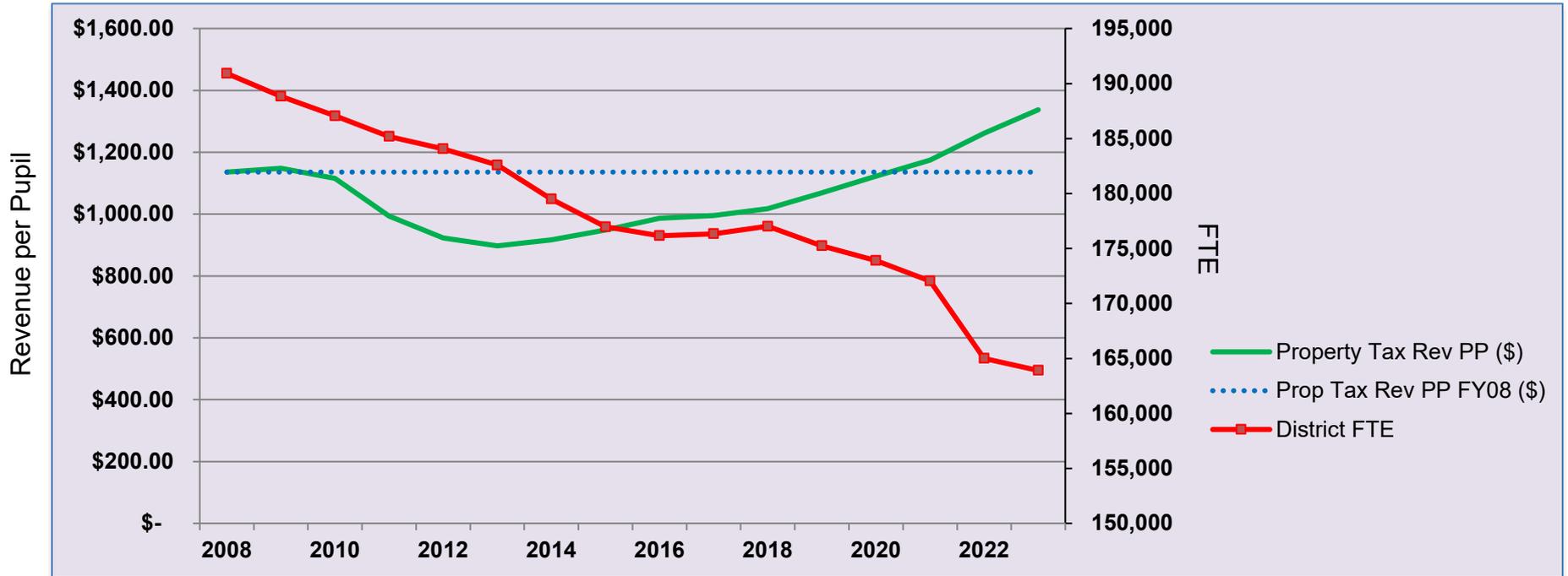
* estimates

FY24 expected
levy = \$230.2
million

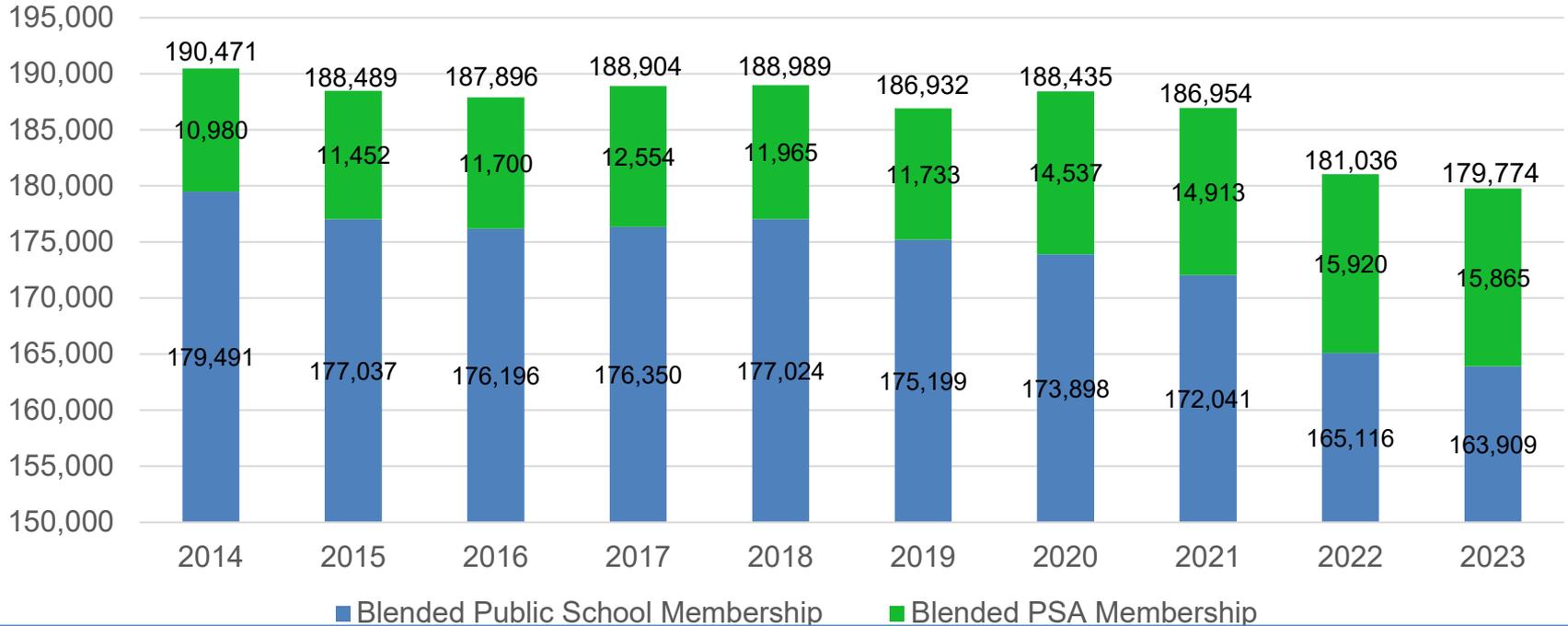
Property Tax History



Property Tax Revenue Per Pupil



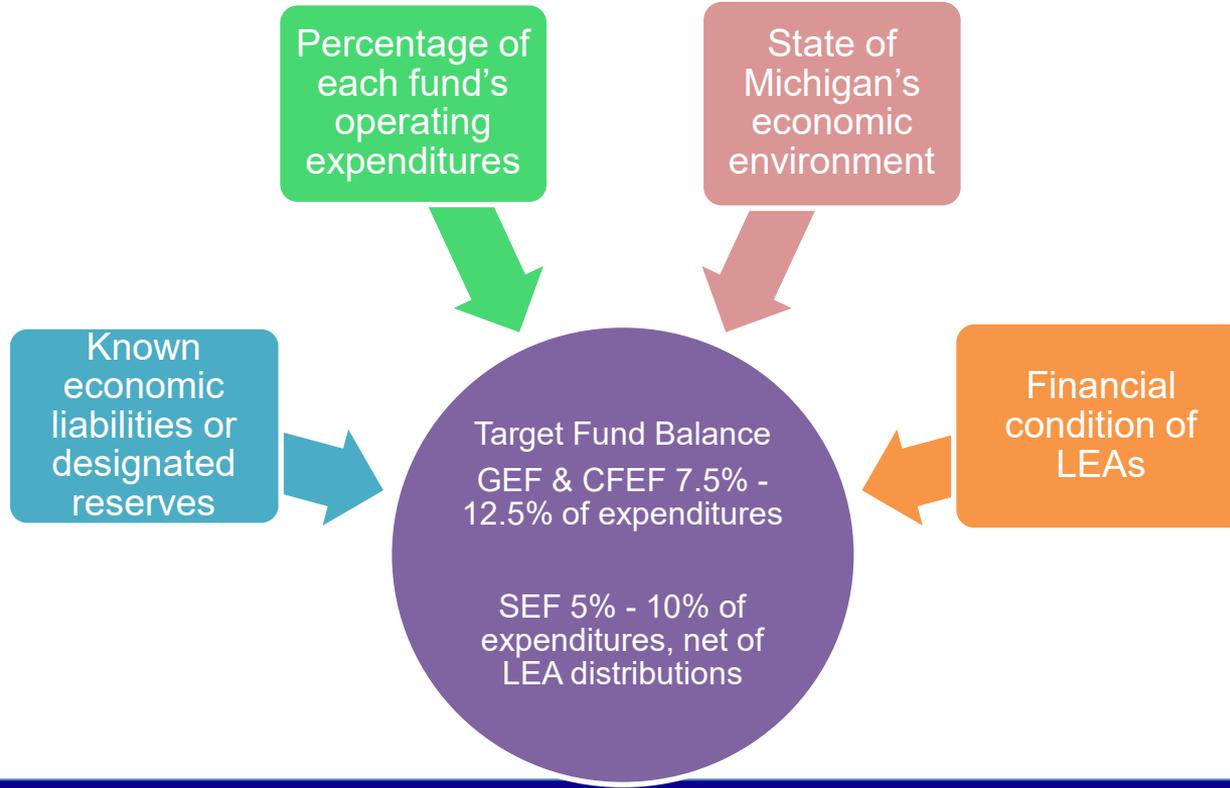
Countywide LEA Membership



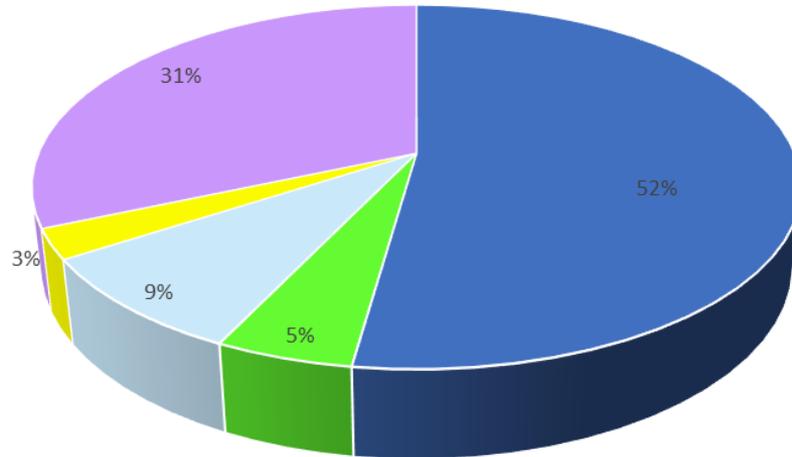
FY24 Budget Assumptions – 3 Major Operating Funds

Revenue	Expenditures
Property tax increase of 5% (no Headlee rollback budgeted)	Salary increase of 2.5% and 1% for all nonunion and union staff, respectively, plus steps (approximately 1.0% union, 1.63% non-union)
State Aid revenue held flat with following exceptions: <ul style="list-style-type: none"> • Sec. 81 ISD Operations – 2.5% increase • Sec. 147c UAAL - increasing • Sec. 61a Voc Ed – decr. due to uncertainty in calculation 	Blended MPSERS rate of 30.2%
Ongoing fee-based revenues stable	Health care cap increase of 3.7% (will adjust in future budget amendments if necessary)
Interest income is budgeted conservatively at a decrease due to uncertain economic conditions	Investments in capital (campus safety/security, ONE fiber infrastructure) and countywide wellbeing initiatives

Fund Balance Protocol



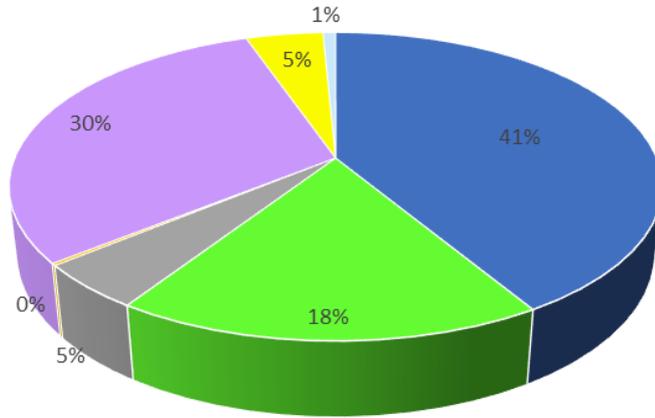
Fiscal Year 2024 Enterprise-wide Revenue



- Property Tax Revenue - \$230.2
 - State Revenue - \$21.6
 - Other Local Revenue - \$38.3
 - Other Financing Sources - \$11.7
 - Grant Funding - \$138.9
- in millions*

\$440.7 Million
All funds, except Internal Service Fund

Fiscal Year 2024 Enterprise-wide Expenditures



\$455.8 Million

All funds, except Internal Service Fund

- Transfers to LEAs/Other Funds - \$188.5
- Personnel - \$81.5
- Purch Srvcs, Supplies, Dues/Fees - \$21.7
- Utilities - \$1.0
- Grant Related Expenditures - \$138.9
- Capital Outlay & Other - \$20.8
- Debt Service - \$3.4

in millions

Fiscal Year 2024 Subsidies & Other LEA Distributions



Subsidies

Illuminate DnA student assessment tool	\$ 392,500
Discovery Education Streaming	170,000
Atlas Rubicon curriculum management system	144,400
Nepris industry connections platform	230,000
Career cruising software	342,000
CDX automotive software	15,000
STAMP (ST Andards-based M easurement of P roficiency) assessments	14,900
Total subsidies	\$1,308,800

Fiscal Year 2024 Subsidies & Other LEA Distributions (cont.)



Other Distributions/Program Subsidies

CTE transportation reimbursement	\$ 1,800,000
CTE career readiness distribution	3,088,000
PA-18 base distribution	159,316,800
Other special education subsidies	2,450,000
Medicaid distributions	11,736,200
Total other distributions/program subsidies	\$178,391,000

Fiscal Year 2024 Collaborative Efforts



- Social-Emotional Wellbeing and Mental Health Support
 - Supports to districts during traumatic events
 - PREPaRE (Prevent, Reaffirm, Evaluate, Provide and Respond, Examine) workshops; five OS staff are certified PREPaRE trainers
 - Use of 31n funds to broaden the support of mental health workers in LEAs

Fiscal Year 2024 Collaborative Efforts (cont.)



- STEMi – mobile STEM classroom
- Countywide Communication Channel
- Literacy Essentials Oakland (LEO)
- Michigan Collaboration Hub (MiCH)
- MiPEER
- Focus on Cybersecurity

Fiscal Year 2024 Countywide Projects



- ONE Fiber Infrastructure
 - Create resiliency in how all LEAs connect to the ONE Network (internet)
 - \$2 million, funded by a one-time additional distribution from the Community Telecommunications Network (CTN)
- OSTC Safety & Security Updates
 - \$8 million for capital updates
 - Addition of 4 School Resource Officers (1 per campus)

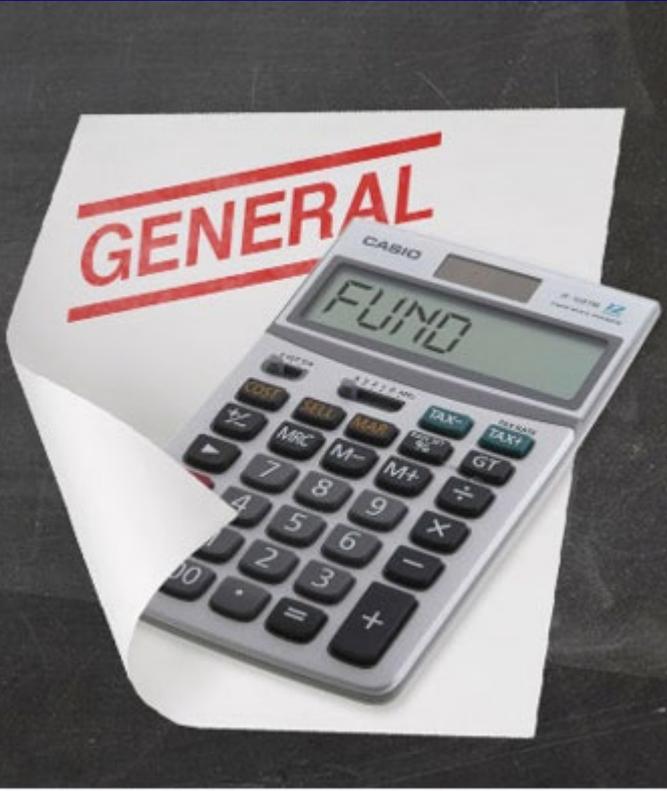
Fiscal Year 2024 Staffing as of 3.2.23

Business & Operations Departments	FTE 2021-22	FTE 2022-23	FTE 2023-24	Change
Administration	6.83	6.50	6.50	0.00
Auxiliary Services	7.13	7.13	7.13	0.00
Communication Services	6.00	6.00	6.00	0.00
Event Management	6.00	6.00	6.00	0.00
Financial Services	15.33	17.33	17.33	0.00
Human Resources	9.33	10.00	10.00	0.00
Legal Affairs	4.00	4.20	4.20	0.00
Medicaid	4.00	4.00	4.00	0.00
Purchasing	6.00	6.00	6.00	0.00
Shipping/Receiving	2.20	2.00	2.00	0.00
Transportation	3.00	2.00	2.00	0.00
Sub total:	69.82	71.16	71.16	0.00

Fiscal Year 2024 Staffing as of 3.2.23

Programs & Services Departments	FTE 2021-22	FTE 2022-23	FTE 2023-24	Change
Student Services (Technical Campuses)	177.84	177.45	177.45	0.00
Child Nutrition	1.33	1.33	1.33	0.00
District & School Services & Pupil Services	72.35	84.00	84.00	0.00
Gov't Relations	12.20	2.67	2.67	0.00
Special Populations	81.74	83.00	83.00	0.00
Student Services	17.83	19.33	19.33	0.00
Technology Services	58.00	59.75	59.75	0.00
Sub total:	421.29	427.53	427.53	0.00
Other Programs & Services	FTE 2021-22	FTE 2022-23	FTE 2023-24	Change
Accelerated Early College (ACE)	2.50	2.35	2.35	0.00
Shared & Field Services / MiPEER	130.67	121.00	117.00	-4.00
Community Programs (partially grant funded)	10.00	4.00	4.00	0.00
Virtual Learning Academy Consortium (VLAC)	18.37	14.36	14.36	0.00
Production Print & Graphics	7.66	6.60	6.60	0.00
Sub total:	169.20	148.31	144.31	-4.00
Total Across All Departments:	660.31	647.00	643.00	-4.00

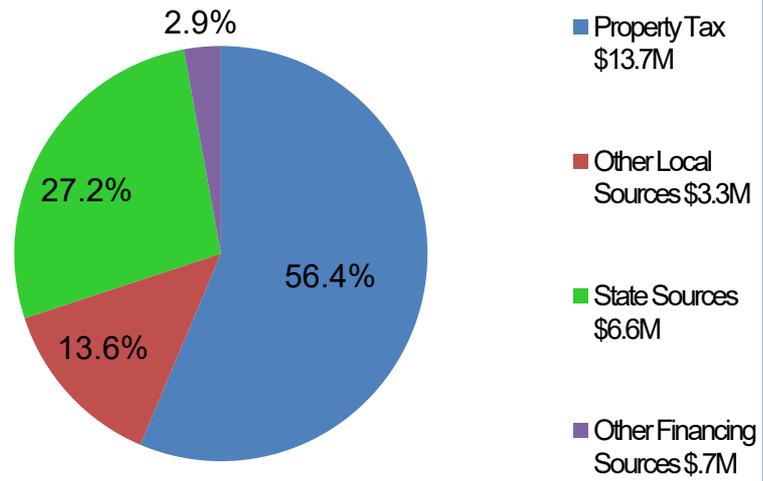
❖ Reduction in Technology Services Field Services staff due to IGA changes



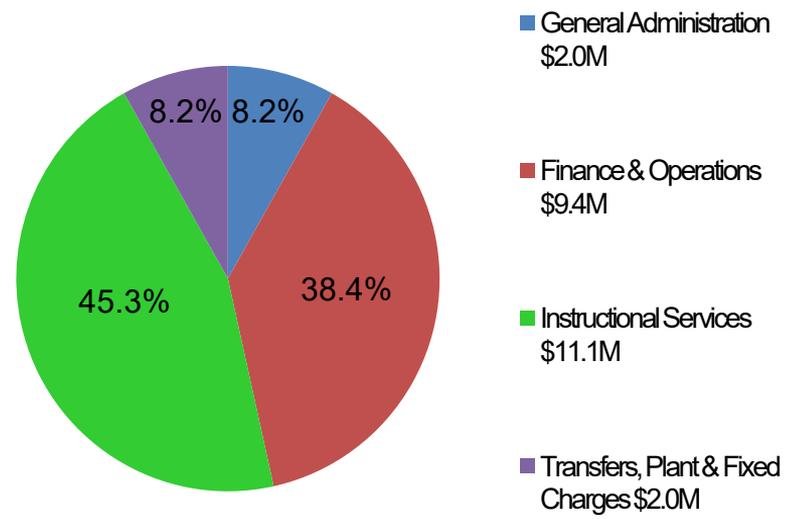
General Education Fund

Fiscal Year 2024 General Education Fund Summary

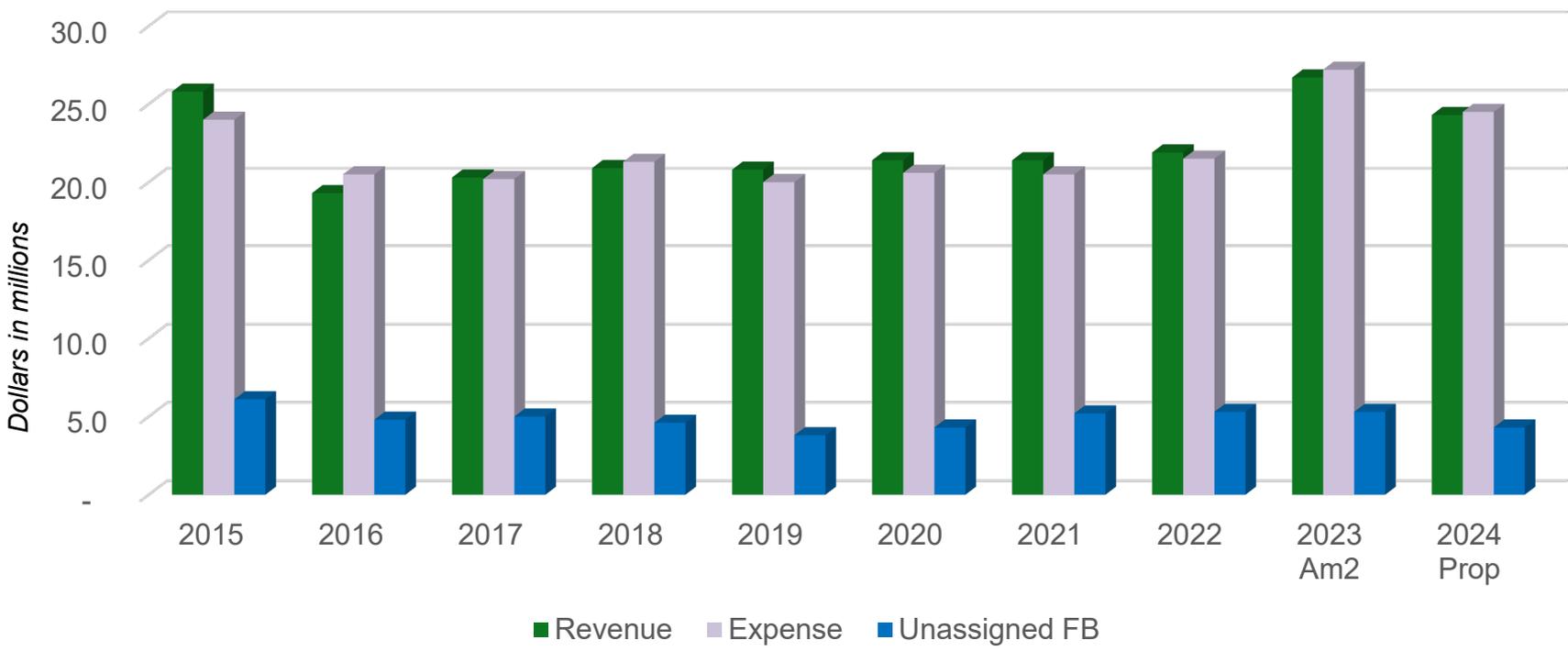
Revenues by Source - \$24.3M



Expenditures by Category - \$24.5M



General Education Fund Overview



General Education Five-Year Forecast

Assumption	% change
Property Tax Revenue <ul style="list-style-type: none"> • 2024-25 • 2025-26 • 2026-27 through 2028-29 	3.7% 3.0% 2.5%
Salary Schedule – all years	1.0%
Salary/wage step increases – non-union, all years	1.6%
MPERS (percentage increase, not rate increase)	1.0%
Healthcare increase, all years	3.7%
Ending Fund Balance Percentage	17.6% - 19.9%

ISD Budget Resolution

Revised School Code 380.624 – Overview

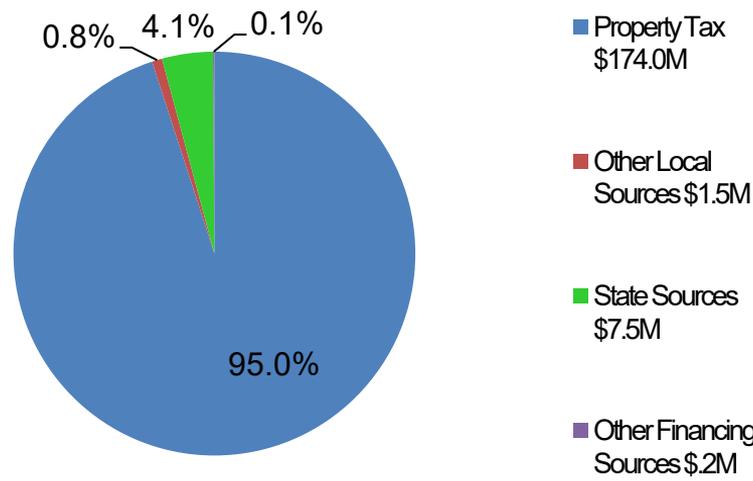
Not later than May 1 of each year, the ISD shall submit the proposed General Fund budget for next fiscal year to the board of each constituent district for review

Not later than June 1 of each year, the board of each constituent district shall review the proposed ISD General Fund budget, shall adopt a board resolution expressing its support for or disapproval of the proposed General Fund budget

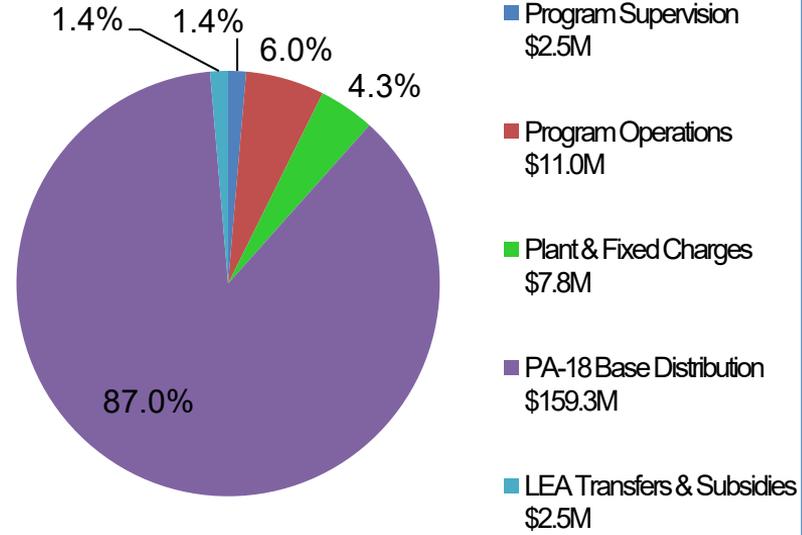
Not later than June 1 of each year, the local district shall email a copy of the resolution indicating support or disapproval (with rationale) to Oakland Schools

Fiscal Year 2024 Special Education Fund Summary

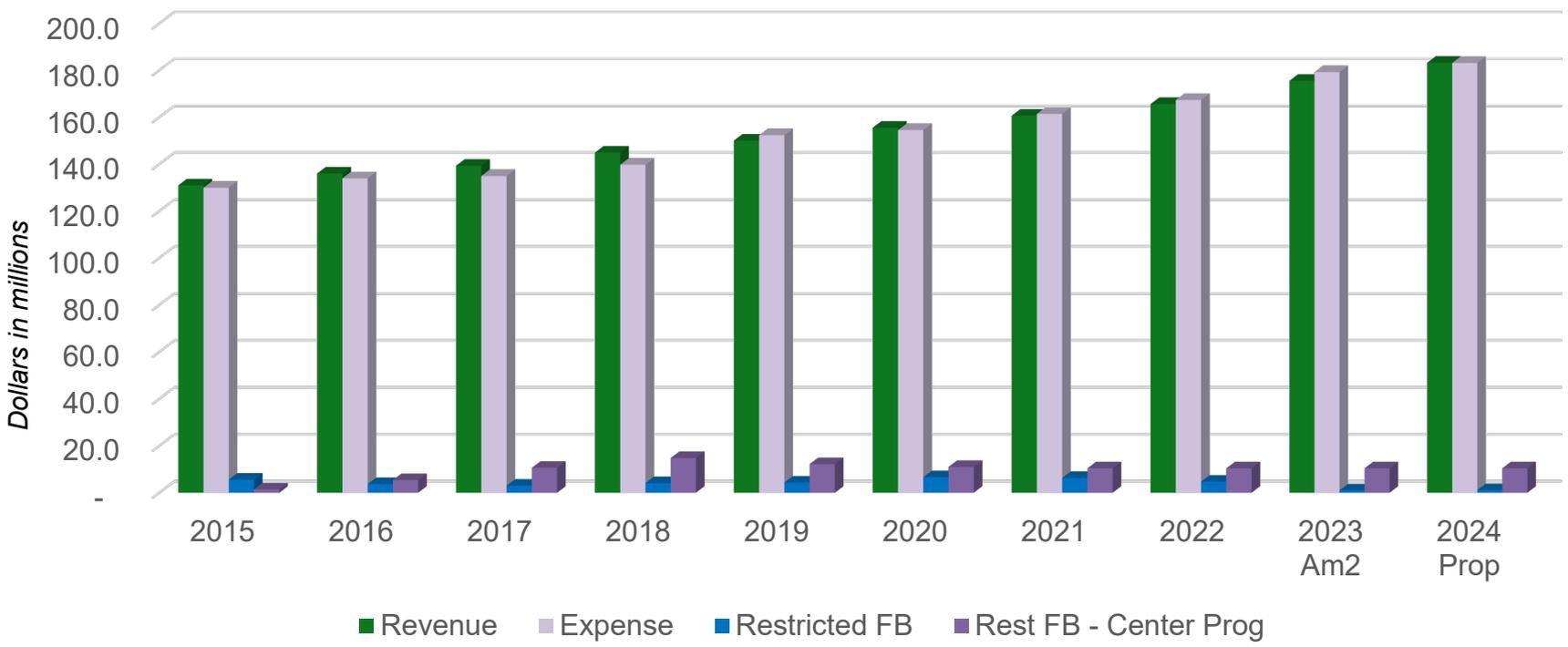
Revenues by Source - \$183.2M



Expenditures by Category - \$183.1M



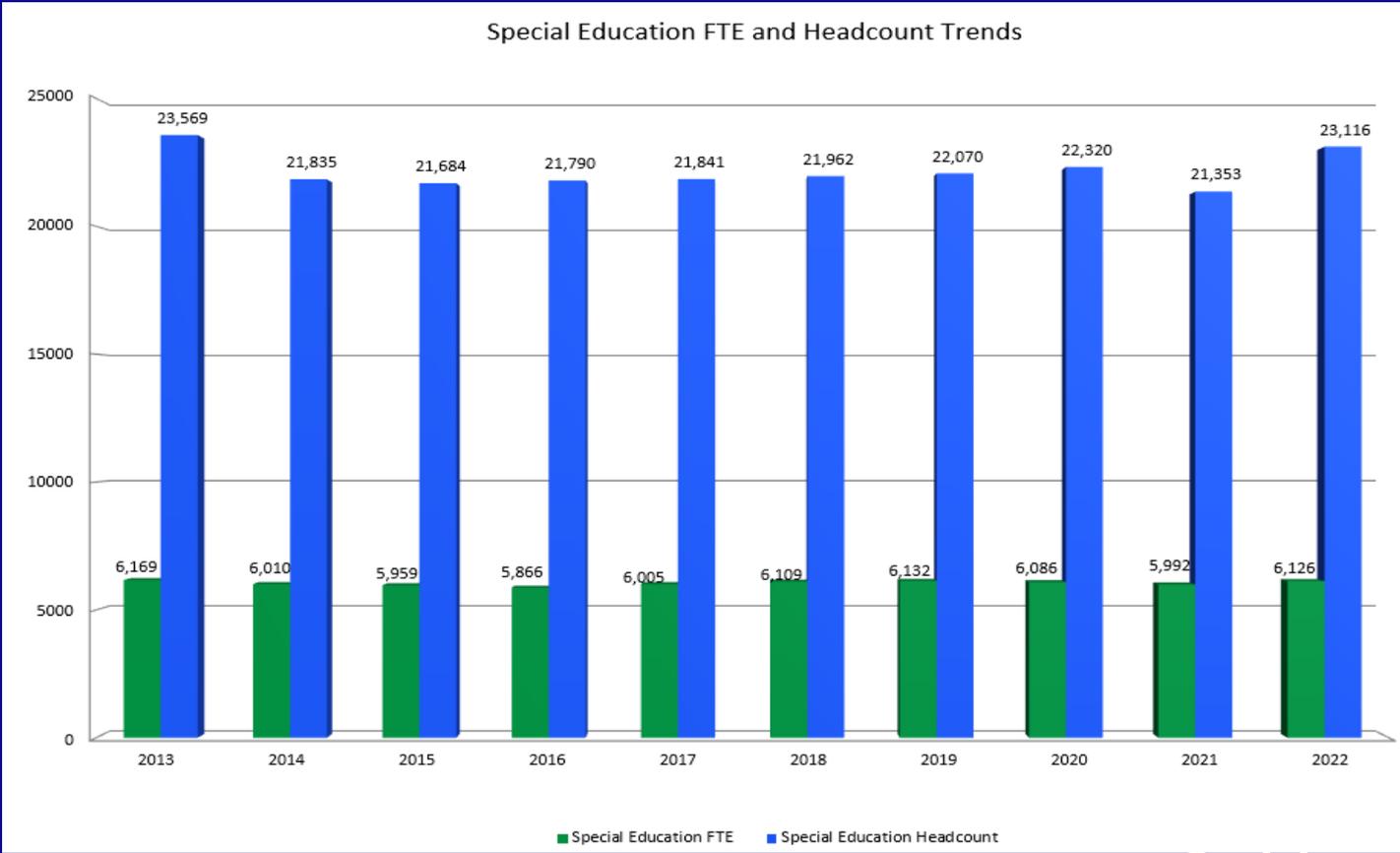
Special Education Fund Overview



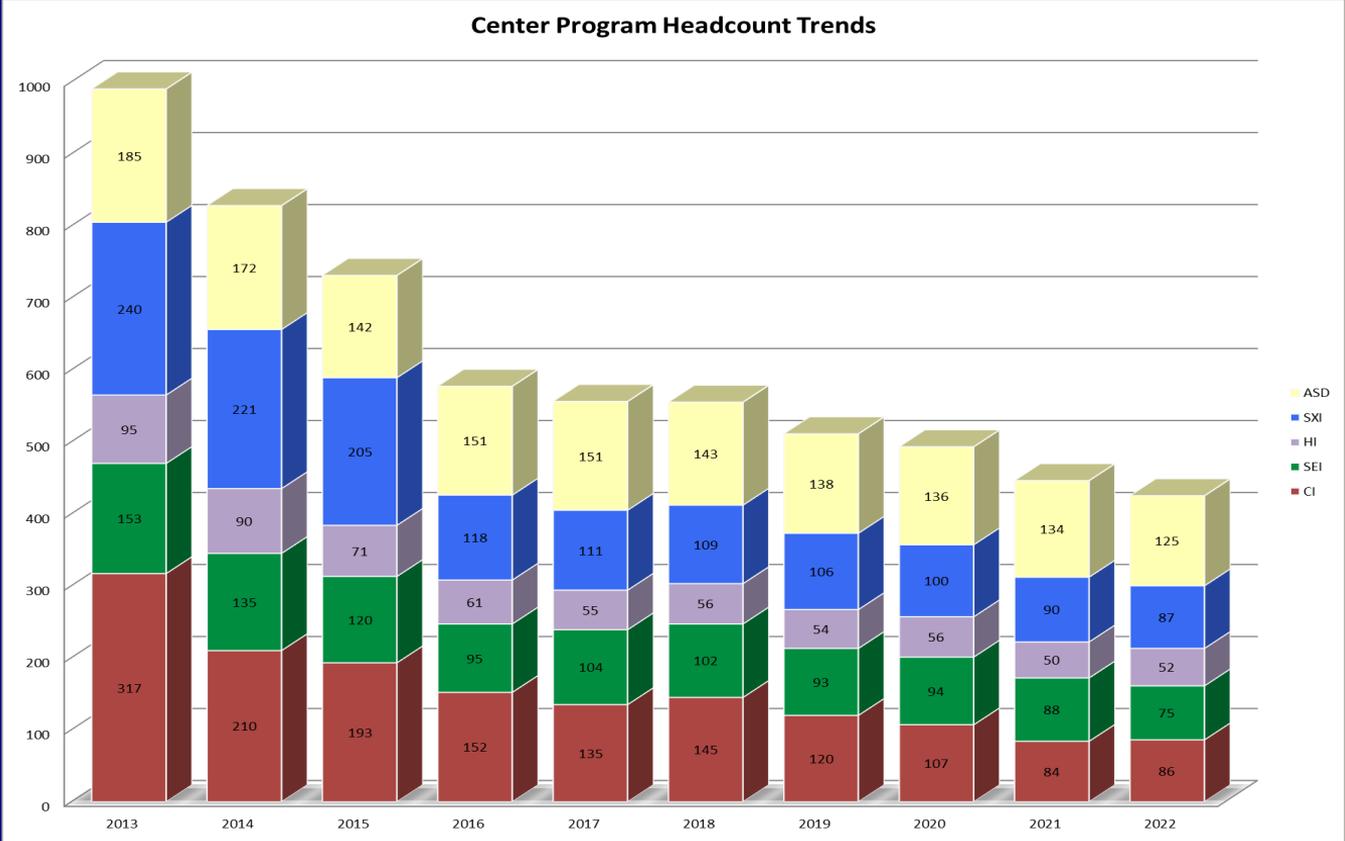
Fiscal Year 2024 Special Education Program Support and Subsidies

PA-18 Base Distribution	\$159,316,800
Start Up Contingency	300,000
Extraordinary Contingency	100,000
Section 24 Subsidy / Other	100,000
Group Homes	1,000,000
Pupil Services (Mental Health Facility)	350,000
Incarcerated Youth	100,000
Assistive Technology Equipment	300,000

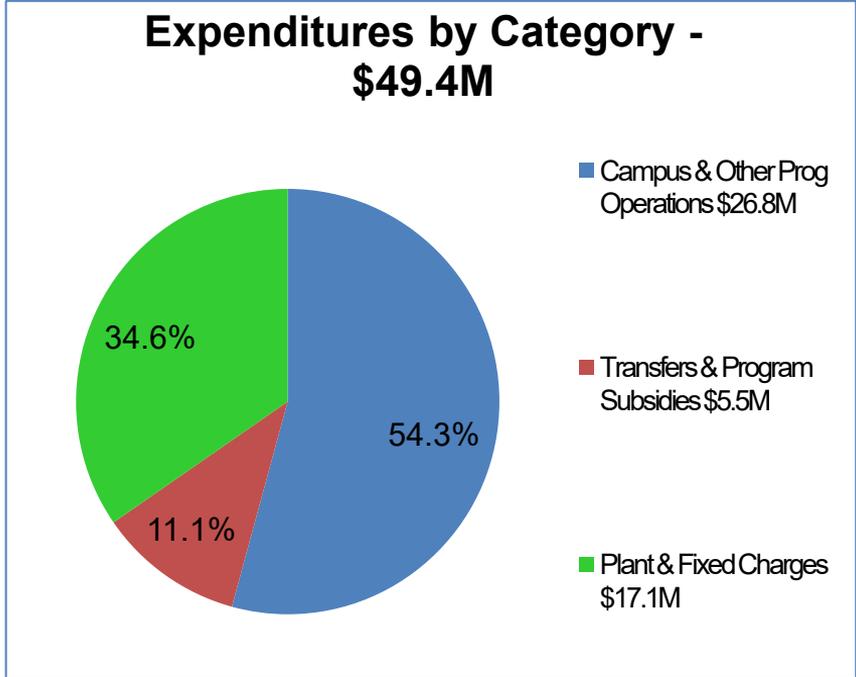
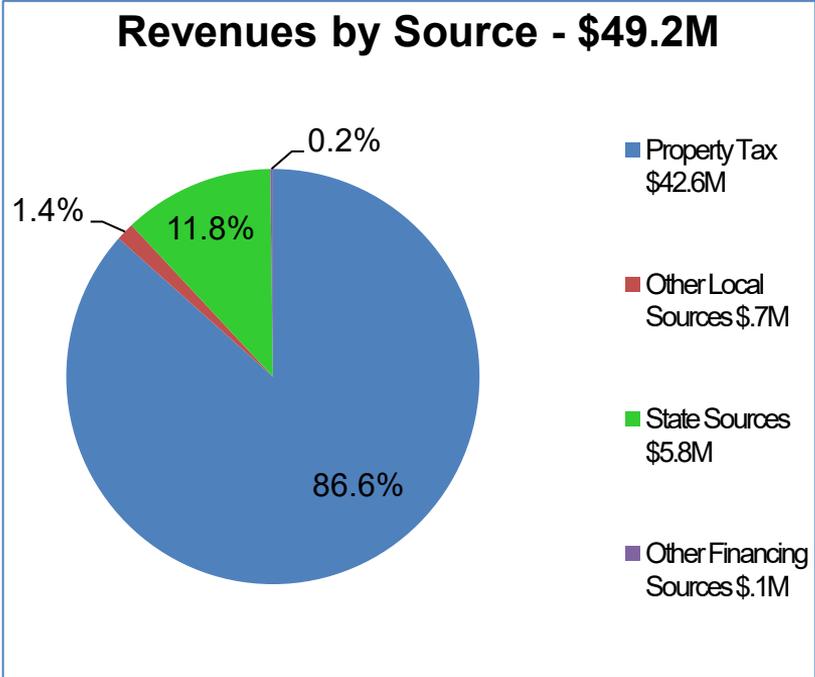
Special Education FTE and Headcount Trends



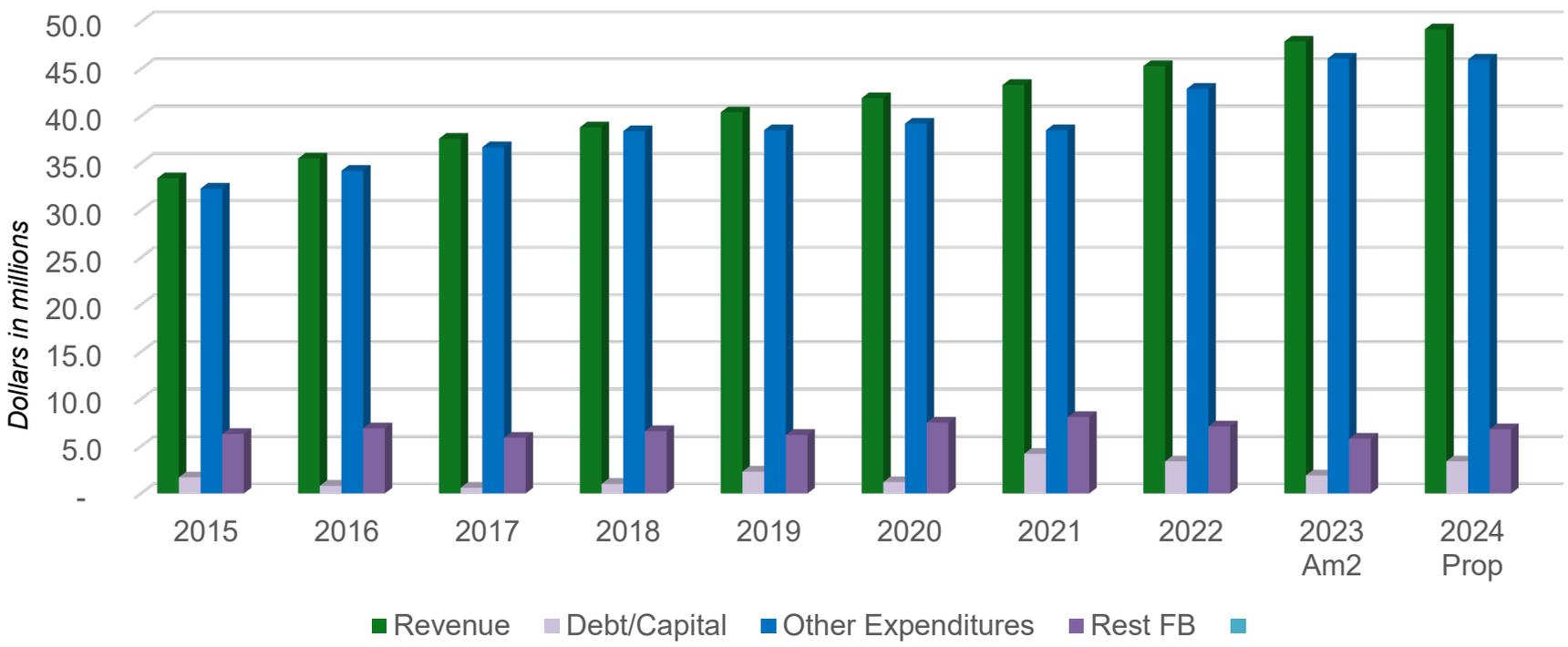
Center Program Headcount Trends



Fiscal Year 2024 Career Focused Education Fund Summary



Career Focused Education Fund Overview



Technical Campus Enrollment

Enrollment By Program 3 Year Trend

Program of Study	2020-2021 - Sem 1					2021-2022 - Sem 1					2022-2023 - Sem 1				
	NE	NW	SE	SW	Total	NE	NW	SE	SW	Total	NE	NW	SE	SW	Total
Agriscience and Environmental Technologies		77		48	125		69		40	109		76		42	118
Automotive Technology	35	57	60	52	204	41	52	50	50	193	55	51	59	54	219
Building Maintenance		8			8		11			11					0
Collision Repair and Refinishing	37	52	43	40	172	41	38	36	33	148	45	50	39	53	187
Computer Networking	19			44	63					0					0
Computer Programming	29	36	44	36	145	33	33	44	37	147	37	25	38	37	137
Construction Technology	59	50	52		161	72	56	57		185	68	48	58		174
Cosmetology	121				121	111				111	118				118
Criminal Justice			41		41			41		41			32		32
Culinary Arts/Hospitality	68	76	76	78	298	74	61	65	52	252	84	54	101	80	319
Cybersecurity Networking			37		37			38	38	76			36	35	71
Energy-Electrical Technologies		45	38		83		46	43		89		34	38		72
Engineering, Robotics & Mechatronics	49	32	51	76	208	45	31	43	48	167	42	36	41	72	191
Entrepreneurship & Advanced Marketing	39	40	38	41	158	29	29	41	42	141	38	41	42	43	164
Graphic & Communication Design		51	50	55	156		48	46	43	137		54	29	42	125
Health Sciences	85	82	129	120	416	79	82	129	112	402	66	86	114	100	366
Machining	22	21	20	36	99	21			28	49	35				35
Medium/Heavy Truck and Equipment				34	34				33	33				34	34
Welding	37		29	35	101	39		33	33	105	39		30	37	106
Total	600	627	708	695	2630	585	556	666	589	2396	627	555	657	629	2468

SEF & CFE Five-Year Forecast

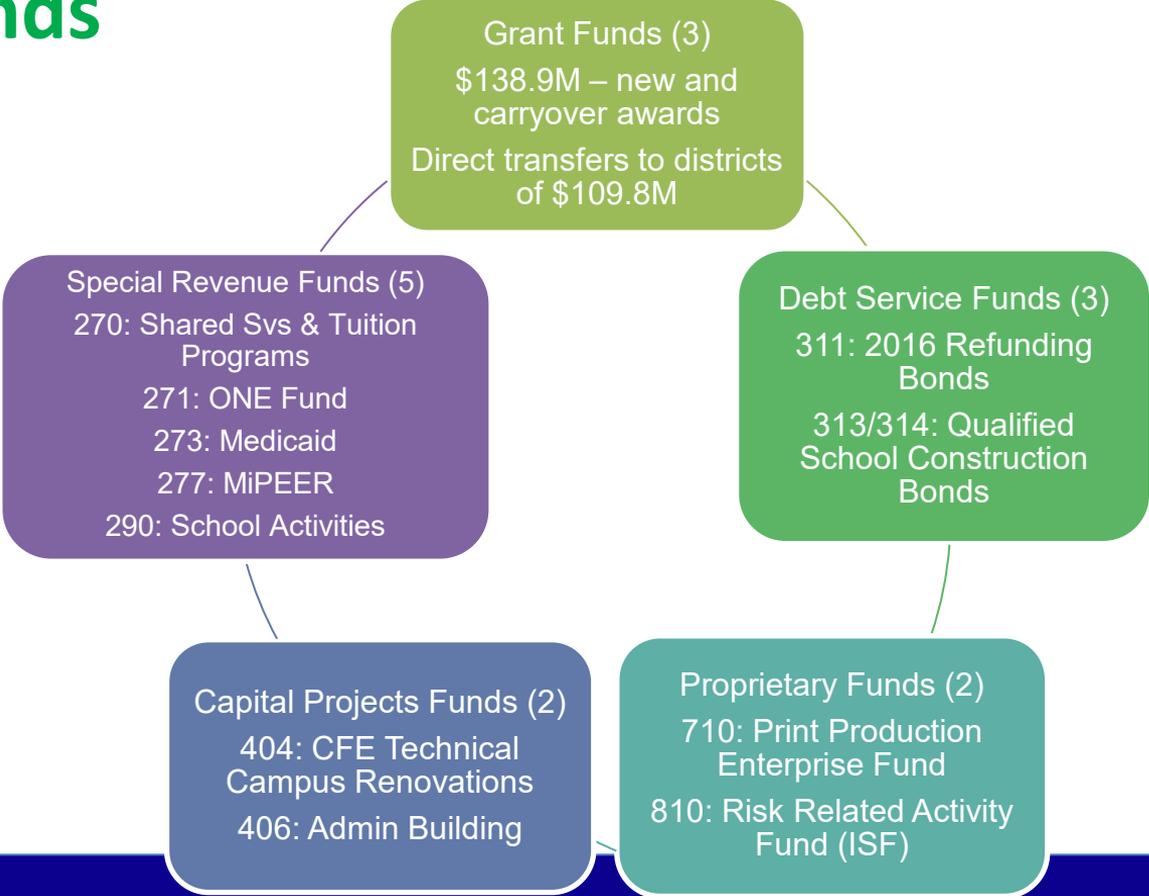
Assumption	% change
Property Tax Revenue <ul style="list-style-type: none"> • 2024-25 • 2025-26 • 2026-27 through 2028-29 	3.7% 3.0% 2.5%
Salary Schedule – all years	1.0%
Salary/wage step increases – non-union, all years	1.6%
Salary/wage step increases – union, all years	1.0%
MPERS (percentage increase, not rate increase)	1.0%
Healthcare increase, all years	3.7%
Ending Fund Balance Percentage – SEF	5%
Ending Fund Balance Percentage – CFEF	10.7% - 16.5%



Other Funds

OaklandSchools

Other Funds



Print Production Enterprise Fund

In 2020-21, the district retroactively applied GASB 68 and GASB 75 to the Print Production Enterprise Fund resulting in the following impact:

- Reduction in beginning fund balance as of 7.1.20 by \$1.3M
- Pension expense beginning FY21, resulting in annual operating deficit
- Net deficit for the fund overall
- Due to changes in the need for print services, there is also an overall operating deficit. The organization is reviewing options for this enterprise.

Questions?

OaklandSchools

Farmington Public Schools

Memorandum

To: Board of Education

From: Jennifer Kaminski, Assistant Superintendent for Business Services

RE: Oakland Schools Budget Review

Date: May 2, 2023

The transmittal letter from Oakland Schools provides a general description of the requirements of the school code related to the general fund operating budget of Oakland Schools. The law requires a resolution of support or disapproval of the general operation budget, identified as the General Education Fund budget, by each of the 28 constituent districts prior to June 1st.

The Enterprise Wide Executive Summary outlines the budget development assumptions for all funds of the ISD and can be viewed by clicking on the link below. This summary gives a very high level of some of the key components of taxable value as the majority of the receipts for their funding come from a millage rate multiplied by taxable value. As taxable value changes, the amount available to appropriate changes as well. They are estimating an increase in taxable value for 2023/24 of 5.0%. Funding for ISDs differs from funding for local districts in that a positive change in taxable value increases the available dollars for them to spend to support their constituency.

The PowerPoint presentation given at the Oakland County School Business Officials Meeting on April 14, 2023 as well as the complete budget document are included in the board packet.

The budget document provides information on all funds of the ISD to provide a perspective on their budgeting process.

The specifics of the General Education Fund 5 year forecast provides the overall explanation of the revenues and expenditures of the funds with a forecast similar to how you have seen forecasts for Farmington previously.

There was a Designates meeting held on April 20, 2022 at 6:00 PM at Oakland Schools for the purpose of reviewing their budget. This provided an opportunity for the Board Designate to review this information first hand. This presentation is very similar to what the Business Officials received on April 14th and provides an opportunity for questions to be answered by representatives from Oakland Schools.

I would be happy to forward your questions to Oakland Schools to be addressed prior to your vote on May 16th.



March 21, 2023

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 2023-24. Per the Michigan School Code, Section 380.624(2), the proposed FY 2023-24 **General Fund budget** is to be submitted to its constituent district Board of Education for review. For transparency purposes, Oakland Schools has included the budgets for all of our funds in the enclosed document; however, it is only the General Fund budget upon which constituent districts vote. More details regarding timing of the Designates meeting and your board resolution appear near the end of this transmittal letter.

As you know, Oakland Schools is primarily funded by property tax dollars, and we are projecting a growth factor in Oakland Schools' property tax revenues of 5.0%. 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. For the first time in eight years, a Headlee rollback is not being budgeted. A Headlee rollback occurs when the annual growth on existing property is greater than the rate of inflation as measured by the Consumer Price Index. Additional information will be received by June 1 regarding taxable values and the millage reduction factor.

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

Social-Emotional Wellbeing and Mental Health Support

Oakland Schools has always provided resources in the areas of social-emotional wellbeing and mental health support. The pandemic has increased the need for these services substantially. To meet these needs we shifted resources toward mental health support by adding two mental health consultants in 2022-23. We continue that work in 2023-24, broadening the support of mental health workers in schools under 31n of the Revised School Aid Act. Our mental health team is responsible for the oversight and provision of intensive mental health and complex behavior support, school-wide school safety and crisis preparedness/response initiatives (PREPaRE, Behavioral Threat Assessment and Management (BTAM), Suicide Assessment, Life Space Crisis Intervention, Non-Violent Crisis Intervention). Professional Learning events focused on engaging stakeholders in ensuring supports that address the wellbeing needs of the whole-child are scheduled throughout the 2023-24 year beginning with a county-wide summit the first week in August.

School Safety

We are dedicated to school safety and security and strive to ensure that all students and staff have a safe place in which to learn and teach. The 2023-24 budget contains funding for four school resource officers (SRO's) to be provided by the Oakland County Sheriff's Department. Funding for 50% of one SRO is provided through a grant by the Michigan State Police, while the remaining are funded through the Career and Technical Education millage.

Additionally, the District is planning safety and security updates at the four technical campuses, with approximately \$8 million provided in the 2023-24 budget for these projects.

Focus on Cybersecurity

To maintain the safety, security and integrity of applications and data managed by Oakland Schools, significant investments are being made in cybersecurity. Activities include but are not limited to increasing the use of multi-factor authentication, implementing an endpoint detection and response platform for local districts to detect and thwart security threats and conducting cybersecurity awareness and phishing simulation exercises. Significant supports are available to constituent districts to assist with cybersecurity awareness and evaluation.

Shared Services

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

MiPEER Consortium

In FY 2012-13, Oakland Schools and 22 Oakland County school districts formed the Michigan Partnership for Essential Education Resources (MIPEER) to select a countywide Enterprise Resource Planning system for human resource and financial applications. Since then, the Consortium has engaged in standardizing the Chart of Accounts for the selected solution, BusinessPLUS and created many best practice business processes for each function (finance, human resources, budgeting, procurement). In 2023-24, the Consortium members will be able to participate in a new Time and Attendance solution that will integrate with the existing BusinessPLUS product.

Literacy Essentials Oakland (LEO) 2.0

The Literacy Essentials Oakland (LEO) project, which was initially kicked off in 2019-20, has been reimagined and relaunched as LEO 2.0. This \$5 million research-based literacy initiative is tailored to meet the needs of local districts, builds capacity and is focused on job-embedded professional learning. During 2023-24, the LEO 2.0 team will continue working with our countywide coaching network and district Literacy Leadership Teams on building capacity for early literacy success.

Subsidies

Oakland Schools provides over \$1.3 million in subsidies for software and other instructional tools in the areas of Career and Technical Education and curriculum and assessment. The subsidies provided in the 2023-24 budget are detailed within this document and are exclusive of pass-through grant funds, other district allocations and the cost of dedicated staff who support student and finance/HR software and applications.

Countywide Communications Channel

The 2023-24 General Education Fund budget includes costs for a countywide communications channel in the amount of \$700,000. This project is intended to connect constituent districts to first responders via an emergency radio channel.

Personnel Costs

Step increases for those employees who are eligible are included in the 2023-24 budget along with a 2.5% and 1% salary increase for nonunion staff and union staff, respectively. All union salary changes including step adjustments are subject to collective bargaining and the aforementioned increase is in accordance with the current bargaining agreement.

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 that for Basic/MIP with Health Care Premium Subsidy, and that rate is projected to increase to 31.34% beginning October 1, 2023. Oakland Schools analyzed its own employee choices and has projected an overall blended retirement rate of 30.2% for 2023-24.

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 price index, over which the school district has no jurisdiction. Oakland Schools has projected growth in the medical price index of **3.7%**. If this projection proves to be accurate, the dollar limits that will be in effect will grow to:

	Plan year beginning after 1/1/23	Plan year beginning after 1/1/24*
Family	\$ 20,180.43	\$ 20,927.11
Individual plus one	\$ 15,474.60	\$ 16,047.16
Single	\$ 7,399.47	\$ 7,673.25

**projected, assuming growth in the Medical CPI of 3.7%*

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 \$11.0 million or 7.4%. Additionally, \$2.5 million is budgeted for other LEA distributions for group home expenditures, reimbursements to districts for educating incarcerated youth, special education program startup and extraordinary expenditures and capital. In FY 2022-23, Oakland Schools distributed additional PA-18 funds totaling \$3.7 million above the base distribution.

Planning for the Future

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

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 2023-24 **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 14, 2023. The Oakland Schools Board of Education will then hold a Designates Meeting on April 20 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, 2023. Please note that while Oakland Schools provides all of 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 6, and will consider the FY 2023-24 proposed budget documents for approval during its regular meeting that night. Should you have any questions regarding the budget, please contact my office at 248.209.2424. All questions will receive prompt replies.

Sincerely,

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

Dr. Wanda Cook-Robinson
Superintendent of Oakland Schools

cc: District Superintendent
District Business Manager



Enterprise-Wide Executive Summary & Budget Assumptions Original Budget

March 2023
Fiscal Year 2023-24

Oakland Schools Enterprise-Wide Overview

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

Our mission

Oakland Schools: Learning today. Transforming tomorrow.

Our beliefs

We believe:

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

Our Direction

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

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

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

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

What we do

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

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

How we are funded

Our proposed total funding for fiscal year 2023-24 is \$440.7 million:

- Property taxes - \$230.2 million
- Other local revenue and investment revenue - \$38.3 million
- State source revenue - \$21.6 million
- Other financing sources & indirect revenue - \$11.7 million
- Estimated grant award funding - \$138.9 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 2023-24 are \$455.8 million:

- Salary, wage, and benefits - \$81.5 million
- Purchased services, Supplies, Dues/Fees - \$21.7 million
- Electric & natural gas utilities - \$1.0 million
- Capital outlay - \$20.8 million
- Transfers to LEAs and other funds - \$188.5 million
- Grant related expenditures - \$138.9 million
- Payment on existing debt - \$3.4 million

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

What's New or of Special Significance in the 2023-24 Oakland Schools Budget?

Revenues

Property tax revenue is budgeted to increase by 5.0%, or \$11.0 million. After fifteen years, tax revenues have increased to levels comparable to pre-recession levels in 2008. While taxable values in Oakland County are expected to increase more than 6.0%, the District is using a conservative estimate in the 2023-24 budget until actual taxable values are made available. Tax abatements have leveled off significantly after peaking in fiscal years 2012 and 2013, however the full economic impact of the COVID-19 pandemic has yet to be determined and the environment is ripe for an increase in tax tribunal challenges. The District holds reserves for anticipated losses due to these abatements.

Social-Emotional Wellbeing and Mental Health Support

Oakland Schools has always provided resources in the areas of social-emotional wellbeing and mental health support. The pandemic has increased the need for these services substantially. To meet these needs we have shifted resources toward mental health support by adding two mental health consultants. We will use these positions to broaden the support of mental health workers in schools under 31n of the Revised School Aid Act. In addition, we will deepen our support for professional learning in programs such as Youth Mental Health First Aid and Trauma-Informed Instruction.

In the wake of the Oxford School District crisis, significant supports have been provided to Oxford including the support of our mental health consultants, psychologists and social workers, among countless others. Legislative support and crisis communications assistance has also been provided along with

curriculum and instruction support. In addition to Oxford, our mental health team has offered and provided many of the same supports to other districts that have experienced a traumatic event over the course of the 2022-23 school year. These districts include but are not limited to: Ferndale, Oak Park, Huron Valley, Pontiac, and Royal Oak. Resources are included in our annual budgets to provide supports as they arise.

Oakland Schools has partnered with the National Association of School Psychologists to provide PREPaRE (Prevent Reaffirm Evaluate Provide and Respond Examine) training to our constituent districts. In addition, five of our staff members are now certified PREPaRE trainers. The team of PREPaRE trainers review and improve comprehensive school safety planning with our districts and prepare staff for the skills of intervention and recovery. All individuals who received PREPaRE training gained a better understanding of the organization and function of a comprehensive safety and crisis team (Workshop 1) and/or the knowledge and skills necessary to meet the mental health needs of students and staff in the aftermath of a crisis (Workshop 2). Professional learning and support continue to be offered to districts on a regular basis. Our mental health team is responsible for the oversight and provision of intensive mental health and complex behavior support, school-wide school safety and crisis preparedness/response initiatives (PREPaRE, BTAM, Suicide Assessment, Life Space Crisis Intervention, and Non-Violent Crisis Intervention).

Special Collaborative Projects

Literacy Essentials Oakland (LEO 2.0)

The Literacy Essentials Oakland (LEO 2.0) Project is centered on ensuring early literacy success for children in Oakland County. This five-year project was launched during the 2019-20 school year, and was developed with the following criteria in mind:

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

During the 2023-24 school year, the Oakland Schools LEO 2.0 Team will continue working with our county-wide coaching network and district Literacy Leadership Teams as we build capacity for early literacy success. Oakland Schools is providing up to \$5 million for Literacy Essentials Oakland.

HR/Finance Consortium

The HR/Finance Consortium Fund was established in FY 2012-13 as a result of a collaborative effort between twenty-two (22) Oakland County school districts to select a countywide Enterprise Resource Planning system for HR and financial applications. The 22 school districts formed a consortium called the Michigan Partnership for Essential Education Resources (MiPEER) and selected SunGard Public Sector as the software vendor, which was purchased by PowerSchool in 2017. The consortium members have converted to the PowerSchool BusinessPlus software in phases between 2015-16 and 2021-22 and Oakland Schools MiPEER and Technology Services staff continue to support the collaborative on an ongoing basis. In 2021-22, one additional district joined the collaborative and began implementation activities in 2022-23 to be completed in 2023-24.

Michigan Collaboration Hub (MI-CH, previously TRIG)

MI-CH is a statewide initiative lead by ISDs. The focus of the work is to prepare K-12 instructional practices, teachers, and students for digital learning and online assessments. The activities include: classroom and administrative professional development; whole school 1:1 initiative; Erate based bandwidth and network infrastructure upgrades; statewide educational network build; regional data hubs for compliance reporting; and statewide procurement of devices and common back office software. The

MICIP school improvement application is a relatively new collaboration co-developed with the Michigan Department of Education (MDE). Several Technology Services staff are on the various advisory committees helping the state achieve these very worthy goals toward technology readiness.

Mobile STEM Classroom (STEMi)

Oakland Schools Administration and Student Services have deployed a mobile Science, Technology, Engineering & Math (STEM) classroom called “the STEMi.” The STEMi is a leased vehicle which was fully equipped and operational in the spring of 2021. FY 2023-24 Capital Projects Fund budgets include estimated costs for capital needs and the Career Focused Education Fund budget includes estimated costs of operating the STEMi. The mobile classroom is utilized by Oakland Schools’ constituent districts to supplement and extend their existing career readiness curriculum, instruction and assessments. The STEMi is fully-booked at all 28 school districts and public school academies for the 2022-23 school year. The Board of Education will continue to receive quarterly Access and Impact updates from Student Services.

Focus on Cybersecurity

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

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

Financial Subsidies for Cooperative Services

Oakland Schools provides financial subsidies to support several cooperative agreements with constituent districts. The following financial subsidies are incorporated in the FY 2023-24 budget:

Department	Description	Budgeted Subsidy Amount
Students Services (Career Readiness)	Career cruising software (Xello)	\$ 342,000
Students Services (Career & Technical Education)	CDX Automotive software	\$ 15,000
Students Services (Career Readiness)	Industry connections platform (Nepris)	\$ 230,000
District & School Services	Illuminate DnA student assessment & data analysis tool	\$ 392,500
District & School Services	Discovery Education Streaming - digital video on demand and online teaching	\$ 170,000
District & School Services	Atlas Rubicon curriculum management system	\$ 144,400
District & School Services	STAMP (STAndards-based MEasurement of Proficiency) assessments	\$ 14,900
	TOTAL SUBSIDIES	\$ 1,308,800

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

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

Employee Positions

- There are no new positions contained in the 2023-24 budget.
- There is a 4.0 FTE reduction in the budget for Technology Field Services positions that are being eliminated due to changes in intergovernmental agreements.

Personnel Costs

- Step increases for those employees who are eligible have been built into the 2023-24 budget; additionally, an across-the-board pay increase of 2.5% has been included in the proposed budget for non-union staff. In accordance with the union collective bargaining agreement, a 1.0% increase has been budgeted for union staff.
- 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 28.23% through September 30, 2023 and is projected to be 31.34% beginning October 1, 2023. Oakland Schools analyzed its own employee retirement elections and has projected an overall blended retirement rate of 30.2% for 2023-24, which includes employer contributions to Defined Contribution plans and the Personal Healthcare Fund.
- The "Hard Cap" for employee health care costs remains in effect for all labor groups. The hard cap dollar limits that employers may pay are subject to annual adjustment based on the medical consumer price index, over which the school district has no jurisdiction. Oakland Schools has projected growth in the medical consumer price index of 3.7%. If this projection proves to be accurate, the dollar limits that will be in effect will grow to:

	Plan year beginning after 1/1/23	Plan year beginning after 1/1/24*
Family	\$ 20,180.43	\$ 20,927.11
Individual plus one	\$ 15,474.60	\$ 16,047.16
Single	\$ 7,399.47	\$ 7,673.25

**projected, assuming growth in the Medical CPI of 3.7%*

Michigan Tax Tribunal Expense

Michigan Tax Tribunal (MTT) judgments regarding property tax assessments have leveled off in the last few years. Over the past eleven years, the District has paid back \$12.9 million in property taxes due to MTT judgments, the majority occurring over a four-year period. The MTT reserve percentage for FY 2023-24 is budgeted at .25% of tax revenues, which equates to approximately \$575,500 in expense. The District continues to evaluate MTT reserves as indications are MTT cases are likely to rise in the coming years.

PA-18 Special Education Funding

Oakland Schools receives property tax revenue for support of Special Education programs. This funding severely eroded from 2009-2014 due to declining property values but has been rebounding since. In FY 2023-24 there is growth projected in tax revenues of 5.0%. The base distribution of PA-18 funding to local school districts is budgeted to increase approximately \$11.0 million or 7.4% to \$159,316,800. Additional distributions may be made to local districts based on 2022-23 final audited financial results.

Collaborative Program & Service Initiatives

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

District and School Services

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

- Professional learning for educators - The DSS team develops and facilitates regional professional learning and customizes professional learning for individual districts.
- Networking groups for educators - District and School Services supports groups of educators in networking with peers across the county through regularly scheduled facilitated meetings. Networking groups have been designed to meet the needs of central office leaders, principals, district assessment leaders, district English Learner leaders, new teachers, and content area specialists (mathematics, literacy, social studies, science, fine arts, world language) to name a few.
- Consultation - The District and School Services consultant team works closely with educational leaders across the county as they plan appropriate supports for their district or school.

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

Student Services

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

- Student Services provides consultation, professional development and employer-based experiences for the core content areas as well as CTE programming.
- Student Services is working collaboratively with our 28 local districts to roll-out a K-12 Career Readiness system in Oakland County. This system is guiding students, parents and educators to help students make informed career preparation decisions, developing the skills and knowledge needed to be successful in their chosen career and preparing them for post-secondary education or direct employment.
- Professional development and technical assistance (via a gradual release professional learning model) is provided to educators, parents and community members throughout Oakland County and beyond.
- Student Services provides leadership and support for a variety of student programs. This includes the ACE Program and the VLAC K-12 programs. In addition, Student Services operates the four technical campuses serving approximately 2,700 students from all 28 constituent districts.

Special Populations

The Department of Special Populations 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 the districts and Public School Academies of Oakland County on behalf of the approximately 23,116 students with an Individualized Education Program (IEP) as well as students requiring community support programs.
- Coordinated ISD services for districts include the provision of teacher consultants for students with low incidence disabilities. Associated supplemental and related support through specialized assistive equipment and services are also available. The Materials Center coordinates the procurement and/or preparation of this equipment and alternate text materials for those with IEPs. Loaner hearing aids for babies/toddlers are available to ensure timely, necessary access to the language environment. In addition, audiological services are available for assistance in the evaluation process for eligibility purposes and personal amplification devices.
- Professional learning opportunities are available year round. Experiences are designed to meet the identified needs of the county by use of achievement data, compliance indicators, district input and educational initiatives. It is the focus of these opportunities to support the instruction of those students with disabilities with an IEP and work toward improving student achievement.
- 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.
- Oakland Schools Homeless Student Education Services helps ensure all homeless students are identified, enrolled, and provided with supportive services to facilitate consistent attendance and achievement.

Technology, Business and Other Operational Areas of Oakland Schools

- Administrative Services provides coaching for newly placed superintendents, governance training for superintendent/board teams, and leadership training for administrative teams.
- Auxiliary Services, Maintenance and Facilities Operations works with local districts in the county to share information and help improve facility management effectiveness. Collaboration among local districts allows for shared knowledge, networking and operational efficiencies.
- Facility Operations is committed to providing a safe, clean and healthy environment within our buildings and on our campus grounds. Team members strive to provide services in an efficient and cost-effective manner.
- The district continues to promote its Green Schools initiatives. The Michigan Green Schools Program encourages public and private schools to participate in environmentally friendly and energy saving activities. There are 91 schools in the County that are participating.
- Communication Services works closely with communications professionals in the local districts, offering practical support and providing opportunities for skill enhancement via professional development programs. Communications staff publish an annual District Service Report and ensure relevant educational topics are communicated via social media outlets. Staff also assists local school districts with various communications and marketing needs.
- Government and Community Services provides assistance to our constituent public school districts ensuring accountability of all student populations with pupil accounting audits, truancy, residency, schools of choice, MEIS liaison, home schooling, legal services, and legislative services.
- Financial Services provides direct and indirect operational support and best practice-based training to all of our constituent districts upon request and continues to provide direct services to constituent local districts each year. Financial Services provides fiduciary oversight of the financial resources of Oakland Schools.
- The Medicaid Billing Services program provides billing services to all school districts and is expected to generate approximately \$11.7 million of revenue for LEAs in FY 2023-24.

- The Human Resources department administers the Oakland Human Resources Consortium (OHRC) providing recruitment and job posting services.
- Child Nutrition provides consulting services for all federal child nutrition programs operated in Oakland County including school lunch, breakfast, after-school snack/supper programs, Summer Food Service and special grant programs. Services provided to districts include USDA food purchasing cooperative, professional standards training, technical assistance and operations consulting services. Child Nutrition staff have been instrumental in obtaining numerous grants which allow more students in Oakland County to receive free or significantly-reduced breakfast and lunch.
- Event Management organizes, hosts and services professional learning opportunities. The Oakland Schools conference center provides meeting, conference and training space for educational, community and special events.
- The Office of Procurement & Contracting coordinates the procurement process and provides links for our constituent districts to county, state, and national purchasing programs and cooperative purchasing opportunities.
- Pupil Transportation provides MDE school bus safety education training; efficiency reviews; implementation, training and support for transportation-related applications; consultation for MDE required reports; training and support for transportation staff and committees and cooperative purchasing support for transportation needs.
- Technology Services is an established provider of high quality systems, solutions and support to public and nonpublic schools providing online applications for student information management, human resource management, financial systems management, academic systems support, technology planning, network and telecommunication services, technical support for the ONE fiber network, internet service provider, AV support, and technology service assistance. The use of these applications is growing among our local districts as high quality, low cost solutions. We provide full service support of local districts' technology needs upon request on a cost recovery basis.
- The Technology Services Student Applications team supports all local 28 districts on MISTAR-Q. This student information system is integrated with Canvas, Schoology, and Google Classroom to support teacher instruction and mark reporting. Continuing innovations are made to MISTAR-Q based upon customer needs. Examples include implementing paperless online enrollment, food service point-of-sale (POS) for distribution of meals during the pandemic, and other tools and services designed to facilitate remote learning and student support. Oakland Schools has a continuing partnership with Wayne RESA to facilitate a user group, an advisory committee and steering committee to improve networking, to garner client feedback on support and training, and to create strategic direction for MISTAR-Q.
- Oakland Schools runs a full-service production, printing and graphics (PP&G) operation. PP&G serves the administration and staff of Oakland Schools, LEAs, private schools and other governmental and nonprofit entities. PP&G offers a wide variety of products and services at fees that are significantly lower than those charged in the commercial marketplace.

Shared and Cost Recovery Services

Oakland Schools provides various services to constituent districts that go above and beyond our normal service delivery model, and these additional services are provided on a cost recovery basis. In FY 2022-23 and 2023-24, the following services have been or are being provided on a cost recovery basis:

- Business Office assistance on a limited scope to five constituent districts
- Technology services to sixteen constituent districts
- Early Childhood Specialists (ECSs) support the Great Start Readiness Preschool teaching teams and site administrators at 28 LEAs, 4 PSAs, and 13 community-based organizations to provide high-quality preschool with fidelity. Oakland Schools recruits, trains, supervises, and coaches the

ECSs, assigning them to service individual programs across the country. The saves districts approximately 40% of the staffing costs since they do not need to employ direct hires, as well as the administrative costs of recruiting, retaining and supervising staff.

- Oakland Schools Early Childhood unit orchestrated a coordinated purchase of the online *COR Advantage* child assessment tool, so it is more affordable for the programs in Oakland County, resulting in a savings of 53% for each child license or a countywide savings of over \$69,520 for the 2022-2023 program year.
- Oakland Schools provides early childhood educators with professional learning on the preferred GSRP curriculum, through an agreement with HighScope. GSRP teachers and administrators can enroll in all mandated training sessions through the ISD at substantially reduced registration fees and without traveling out of county, reducing professional learning costs by up to 70%.
- GSRP sites can purchase program support services, which provide technical assistance with meeting GSRP grant requirements, GSRP Implementation Manual Guidance, program licensing guidance and referrals. This service saves sub-recipients over 36% of the cost.

Collaborative Program Development Initiative

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

Notable Fee-Based Programs

Virtual Learning Academy Consortium (VLAC) K-8

- The District’s online educational program for K – 8th grade students is projecting an enrollment of 500 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 2022-23 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 100 FTE and tuition is \$6,700 per pupil for Oakland County residents and \$6,900 for non-resident pupils, which represents no increase from 2022-23 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 transferrable college credits, an associate’s degree or a certificate of completion while extending high school through year 13. The preliminary enrollment is estimated at 160 students; tuition is \$4,900 per pupil, which represents no increase from 2022-23 rates.

Secondary Online Programs

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

Foreign Exchange Programs

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

Oakland Schools Economic Environment & Forward Planning

Oakland County (the “County”) remains a strong local economy, with positive prospects for economic growth and development. The County's knowledge-based economic activity is among the most concentrated in the country and the percentage of the population holding an associate's degree or better well exceeds the national average, which are two indicators for future economic prosperity.

The County is especially noteworthy for its share of residents employed in professional and managerial occupations, which bodes well for future growth opportunities in higher paid activities. Oakland County’s assets provide opportunities to continue diversifying its economy into areas with longer-term growth potential. Employment declined in Oakland County due to the COVID-19 pandemic but has made a strong rebound. As of December 2022, the County’s unemployment rate stood at 2.5%, down dramatically from the level of 19.7% it reached in the second quarter of 2020 when the County lost almost 150,000 jobs. Employment is expected to surpass pre-pandemic levels by the third quarter of 2023. By the end of 2024, job growth is expected to be highest in blue-collar industries, followed by higher-educational attainment services industries. Oakland County’s affluent, well-educated community has been, and will continue to be, its own best resource for maintaining a thriving economy.

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

- Professional and business services
- Trade, transportation and utilities
- Private education and health services
- Manufacturing
- Financial activities

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 2023-24 fiscal year budget. One of the most important factors affecting the budget is the economic condition of the state of Michigan. The fiscal year 2023-24 budgets will be adopted effective July 1, 2023 and are based on estimated property tax revenues, state aid, and grant funding. State law requires the District to amend the budget if actual District resources are not sufficient to fund original appropriations. The District amends its budgets at regular intervals during the year and also maintains a five-year forecast. This robust frequent analysis ensures the financial stability of the organization and that resources are available to fulfill the mission of Oakland Schools.

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

- Providing \$5 million for the Literacy Essential Oakland program aimed at significantly improving 3rd grade reading proficiency
- Investing in countywide fiber infrastructure upgrades
- Providing significant subsidies for student data analysis tools and other software solutions for local districts
- Providing significant resources for pandemic response
- Investing in significant safety and security updates at our technical campuses
- Collaborating with Oakland County on a countywide communication channel
- Funding for a mobile STEM classroom (STEMi) to be utilized by constituent districts
- Providing a substantial subsidy to the HR/Finance Consortium to reduce the costs of implementing a common ERP solution.

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

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

Significant Budget Policy:

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

Policy 3050 - Budget preparation:

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

Policy 3100 - Annual operating budget and amendments:

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

Board review and approval. The Superintendent shall develop administrative rules to implement this policy.

Policy 3150 – Fund balance:

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

1. The General Education Fund ending unassigned fund balance target range (“unassigned target range”) shall be equal to 7.5% to 12.5% of operating expenditures.
2. The Career Focused Education Fund ending restricted fund balance target range (“restricted target range”) shall be equal to 7.5% to 12.5% of operating expenditures.
3. The Special Education Fund ending restricted fund balance target range shall be equal to 5% to 10% of expected operating expenditures of the fund less payments (also referred to as transfers) to local school districts.
4. All other District ending fund balances shall be determined by the Superintendent who shall consider the financial environment and the associated risks to include actual or estimated liabilities.

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

Policy 3170 – Budget transfer authority:

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

Budget Development Process

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

District Cost Allocation Methodologies

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

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

- Truancy/Absenteeism Services – (211)
- Improvement of Instruction – (221)
- Board of Education – (231)
- Executive Administration – (232)
- Fiscal Services – (252)
- Internal Services – (257)
- Operating Building Services – (261)
- Building Security Services – (266)
- Student Transportation Services – (271)
- Planning, Research, Development and Evaluation Services – (281)
- Communication Services – (282)
- Human Resources Services – (283)
- Technology Support Services – (284)
- Pupil Accounting – (285)
- Other Central Services – (289)
- Other Support Services – (299)

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

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

The activity based cost allocation – space utilization methodology is used for allocating capital, maintenance and operating costs associated with our facilities. The space utilization allocation methodology is predicated on square footage occupied or utilized by the District's departments and programs. The activity based cost allocation – FTE based methodology is applied to the Financial

Services, Human Resources, Office of Procurement & Contracting and the Enterprise Technical Services departments. The primary activity based cost driver of each department is the number of employees in the organization they serve therefore the allocation percentages are based on the full time equivalent employees of each fund. The activity based cost allocation – transportation miles is used for Pupil Transportation and is based on the cost of student miles transported for all constituent districts of the ISD.

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

Fiscal Year 2024 Budget – Allocation Schedule

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

Based on the above allocations, the following schedule provides the fund level and departmental level budgetary information utilized in the proposed budget.

Oakland Schools Allocated Departments Consolidated Fiscal Year 2024 Budget	Dept	Fund 100	Fund 200	Fund 600	Total	% of GEF, SEF, CFEF Funds
General Allocation		50%	25%	25%	100%	%
Office of the Superintendent	001	397,900	199,400	198,800	796,100	0.31%
Asst Supt - Educational Services	002	304,200	152,600	151,600	608,400	0.24%
Deputy Supt - Finance & Operations	003	183,800	91,400	91,500	366,700	0.14%
Cabinet Initiatives	006	86,000	43,000	43,000	172,000	0.07%
Grant & Community Programming	007	237,900	117,400	117,100	472,400	0.18%
Event Management Operations	013	458,900	184,100	184,100	827,100	0.32%
Government & Community Services	014	355,800	178,200	177,800	711,800	0.28%
Technology Services Administration	029	190,800	94,900	97,900	383,600	0.15%
TS - Technical Support Services	030	700,100	350,300	349,700	1,400,100	0.54%
TS - Application Services	032	2,201,500	1,105,200	1,102,200	4,408,900	1.71%
Legal Affairs	038	436,700	241,200	383,200	1,061,100	0.41%
Records Management	039	26,300	13,300	13,300	52,900	0.02%
Auxiliary Services Administration	040	192,600	97,600	97,800	388,000	0.15%
Corporate & District Services	044	644,700	326,100	321,000	1,291,800	0.50%
Shipping and Receiving	047	158,400	79,600	79,600	317,600	0.12%
Communications Services	049	524,400	263,400	264,500	1,052,300	0.41%
		7,100,000	3,537,700	3,673,100	14,310,800	5.57%
General Allocation net of revenue		70%	15%	15%	100%	
Tech Services - Licensing	028	1,949,400	417,700	417,700	2,784,800	1.08%
Activity Based Cost Allocation - FTE based		24%	24%	52%	100%	
Financial Services 0252	011	379,200	385,100	824,600	1,588,900	0.62%
TS - Enterprise Tech Services	033	696,500	696,200	1,501,200	2,893,900	1.13%
Office of Procurement & Contracting	042	190,800	191,800	412,800	795,400	0.31%
Human Resources	083	426,900	416,100	1,011,200	1,854,200	0.72%
		1,693,400	1,689,200	3,749,800	7,132,400	2.77%
Property Tax Allocation - millage		6%	75.5%	18.5%	100%	
Financial Services - Property Taxes 0259	011	45,900	582,300	142,500	770,700	0.30%
Activity Based Cost - Space Usage		50%	24%	26%	100%	
Facilities Management	041	293,000	140,700	156,200	589,900	0.23%
Plant & Fixed Charges - OS Main Campus	091	351,700	183,200	296,700	831,600	0.32%
Cost Based Allocation		73%	25%	2%	100%	
Pupil Transportation	045	297,300	97,800	8,900	404,000	0.16%
Grand Total		11,730,700	6,648,600	8,444,900	26,824,200	10.43%

Significant Legal Requirements

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

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

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

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

District Budget Management and Internal Controls:

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

BUDGET DEVELOPMENT ASSUMPTIONS

Revenue Assumptions & Proposed Budgets

Property Tax Revenues

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

Oakland Schools’ tax base is comprised of 70% principle residence and 30% non-principle residence taxable value classification property. Property taxes have been budgeted to increase by 5.0% over the prior year which is a conservative estimate based on current Oakland County Equalization projections.

The District has experienced a Headlee rollback for the last eight years but is not expecting a rollback for FY 2023-24. Below are the property tax revenue expectations by fund for the proposed budget:

Property Taxes	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 13,026,600	\$ 13,677,900	\$ 651,300	5.00%
Special Education Fund	165,688,800	173,973,200	8,284,400	5.00%
Career Focused Education Fund	40,527,100	42,553,500	2,026,400	5.00%
Total Property Tax Revenue	\$ 219,242,500	\$ 230,204,600	\$ 10,962,100	5.00%

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 since 2019-20 had been severely impacted by the pandemic but started to improve in 2022-23. Below are the projected investment revenues by fund for fiscal year 2023-24 which are generally budgeted at a 40% reduction due to future economic uncertainties:

Investment Revenue	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 775,000	\$ 465,000	\$ (310,000)	-40.0%
Special Education Fund	2,340,000	1,404,000	(936,000)	-40.0%
Career Focused Education Fund	580,000	348,000	(232,000)	-40.0%
Shared Services & Tuition Programs Fund 270	47,000	28,200	(18,800)	-40.0%
ONE Fund 271	290,000	174,000	(116,000)	-40.0%
Medicaid Fund 273	169,000	101,400	(67,600)	-40.0%
HR/Finance Consortium 277	16,000	9,600	(6,400)	-40.0%
Debt Service Funds	188,500	54,800	(133,700)	-70.9%
Capital Project Funds	498,300	297,000	(201,300)	-40.4%
Production Print Enterprise Fund	8,000	4,800	(3,200)	-40.0%
Total Investment Revenue	\$ 4,911,800	\$ 2,886,800	\$ (2,025,000)	-41.2%

Other Local Revenue

District wide, Other Local Revenue is projected to decrease by 2.7% in 2023-24. Significant changes include:

- increase in quarterly payments related to the Community Telecommunications Network, coupled with a decrease in one-time CTN distributions to the ONE Fund which occurred in 2022-23
- increase in revenue for cooperative purchasing programs based on anticipated projects occurring in 2023-24
- decrease in revenues due to the sale of the Career Connections facility
- decrease in the Oakland County Meal Reimbursement program as this was one-time revenue in 2022-23
- VLAC tuition revenue year to year will be somewhat consistent; however net revenue is budgeted to decrease due to refunds being issued to sending districts in FY 2022-23.

The schedules below depict the changes by fund.

GEF local revenue	2022-23	2023-24	\$ change	% change
Auxiliary Services-Rebates	\$ 40,000	\$ 40,000	\$ -	0.0%
Central Applicant Tracking	233,500	133,500	(100,000)	-42.8%
Community Television Network (CTN)	467,200	600,000	132,800	28.4%
Conference Center - Catering Revenue	25,000	25,000	-	0.0%
Cooperative Programs	80,000	155,000	75,000	93.8%
District & School Services - Discovery/Learn 360	130,500	130,500	-	0.0%
District & School Services - Rubicon West	109,800	109,800	-	0.0%
Illuminate	540,000	540,000	-	0.0%
Miscellaneous and Other	46,200	48,400	2,200	4.8%
MOOR Coop Fees	70,600	70,600	-	0.0%
OC Meal Reimbursement	100,000	-	(100,000)	-100.0%
Rental - Career Connections	120,000	-	(120,000)	-100.0%
Rental - Virtual Learning Academy	20,000	20,000	-	0.0%
SCECH fees	30,000	30,000	-	0.0%
Technology Services - Software	138,300	111,400	(26,900)	-19.5%
Technology Services - Student Application	584,700	591,700	7,000	1.2%
Transportation (Polyplot)	54,600	54,600	-	0.0%
Workshop fees	260,000	260,000	-	0.0%
Total GEF Other Local Revenue	\$ 3,050,400	\$ 2,920,500	\$ (129,900)	-4.3%

SEF Local Revenue	2022-23	2023-24	\$ change	% change
Professional development workshop fees	\$ 50,000	\$ 50,000	\$ -	0.0%
Miscellaneous & other	50,000	50,000	-	0.0%
Total SEF Other Local Revenue	\$ 100,000	\$ 100,000	\$ -	0.0%

CFEF Local Revenue	2022-23	2023-24	\$ change	% change
Early college tuition	\$ 300,000	\$ 300,000	\$ -	0.0%
Miscellaneous revenue	21,000	21,000	-	0.0%
Oakland County Competitive Robotics Assoc.	20,000	20,000	-	0.0%
Workshop fees	10,000	10,000	-	0.0%
Total CFEF Other Local Revenue	\$ 351,000	\$ 351,000	\$ -	0.0%

Special Revenue Funds	2022-23	2023-24	\$ change	% change
Shared Services	\$ 11,854,700	\$ 11,169,800	\$ (684,900)	-5.8%
VLAC K-8 Program - Tuition	(962,500)	1,637,500	2,600,000	-270.1%
VLAC 9-12 Program - Tuition	670,000	670,000	-	0.0%
ACE Tuition	764,400	764,400	-	0.0%
Graduation Alliance	1,523,500	1,523,500	-	0.0%
Foreign Exchange Program	321,000	321,000	-	0.0%
Miscellaneous Revenue	5,000	5,000	-	0.0%
ONE Fund - capital outlay fees	534,800	534,800	-	0.0%
ONE Fund - Erate discount revenue	66,600	66,600	-	0.0%
ONE Fund - CTN Revenue	2,820,700	-	(2,820,700)	-100.0%
Medicaid Fund	12,199,700	12,301,600	101,900	0.8%
HR/Finance Consortium Fees	1,115,000	1,115,000	-	0.0%
School Activities Fund	180,000	180,000	-	0.0%
Total Special Revenue Fund Local Revenue	\$ 31,092,900	\$ 30,289,200	\$ (803,700)	-2.6%

PPEF Local Revenue	2022-23	2023-24	\$ change	% change
Production printing - external services	\$ 1,248,000	\$ 1,272,000	\$ 24,000	1.9%
Production printing - internal services	392,000	300,700	(91,300)	-23.3%
Fingerprinting & miscellaneous revenue	145,400	153,300	7,900	5.4%
Total PPEF Other Local Revenue	\$ 1,785,400	\$ 1,726,000	\$ (59,400)	-3.3%

	2022-23	2023-24	\$ change	% change
Grand Total - other local revenue	\$ 36,379,700	\$ 35,386,700	\$ (993,000)	-2.7%

State Source Revenue

The majority of State Revenue is projected to stay flat across all funds for 2023-24, with some exceptions:

- Sec 81 ISD Operations revenue is budgeted to increase by 2.5%
- Sec 147c MPSERS UAAL Rate Stabilization revenue is budgeted to increase but has a corresponding expenditure increase as these funds are passed through to the Office of Retirement Services
- Section 51a Special Education funding is budgeted to increase 8% which represents half the increase contained in the Governor’s proposed budget
- Sec 61a.1 revenue in the Career Focused Education Fund is budgeted to decrease by 28%. Section 61a.1 revenue is based on a formula heavily weighted toward completers of CTE programs and the ranking of CTE programs by demand. Uncertainties surrounding the calculation make revenue predictions difficult and thus budget adjustments will be made after adoption reflecting final state budget figures via the amendment process.

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

State Source Revenue	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 6,452,200	\$ 6,589,600	\$ 137,400	2.1%
Special Education Fund	7,068,000	7,494,700	426,700	6.0%
Career Focused Education Fund	6,361,000	5,853,400	(507,600)	-8.0%
Shared Services - MPSERS Section 147	1,455,000	1,474,500	19,500	1.3%
Medicaid - MPSERS MPSERS Section 147	61,300	62,100	800	1.3%
HR/FIN - MPSERS MPSERS Section 147	85,100	97,300	12,200	14.3%
PPEF - MPSERS MPSERS Section 147	76,500	77,500	1,000	1.3%
Total State Source Revenue	\$ 21,559,100	\$ 21,649,100	\$ 90,000	0.4%

Other Financing Sources - Indirect Revenue

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

Indirect Revenue	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 409,000	\$ 322,000	\$ (87,000)	-21.3%
Special Education Fund	298,000	250,000	(48,000)	-16.1%
Career Focused Education Fund	102,300	103,100	800	0.8%
Shared Services & Tuition Programs	567,400	484,400	(83,000)	-14.6%
Total Other Financing Sources Revenue	\$ 1,376,700	\$ 1,159,500	\$ (134,200)	-9.7%

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 Bond. Operating transfers are showing a significant decrease in 2023-24 as additional funds were available in 2022-23 to transfer for future capital projects. Additionally, in 2022-23, General Education Fund other financing source revenues contain the impact of the sale of the Career Connections facility.

Other Financing Sources Net of Indirect Revenue	2022-23	2023-24	\$ change	% change
General Education Fund Operating Transfers In	\$ 2,959,200	\$ 369,200	\$ (2,590,000)	-87.5%
Career Focused Education Fund - Adult Education Revenue	25,000	25,000	-	0.0%
ONE Fund Operating Transfers In	726,600	476,600	(250,000)	-34.4%
HR/Finance Consortium Operating Transfers In	50,000	50,000	-	0.0%
Debt Service Funds	3,324,700	4,824,700	1,500,000	45.1%
Capital Project Funds	12,100,000	4,800,000	(7,300,000)	-60.3%
Total Other Financing Sources Revenue	\$ 19,185,500	\$ 10,545,500	\$ (8,640,000)	-45.0%

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 2023-24 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.

Grant Revenue	2022-23	2023-24	\$ change	% change
Local Source Revenue	\$ 1,735,700	\$ 455,800	\$ (1,279,900)	-73.7%
State Source Revenue	67,047,500	68,573,600	1,526,100	2.3%
Federal Source Revenue	73,993,600	69,860,100	(4,133,500)	-5.6%
Total Grant Revenue	\$ 142,776,800	\$ 138,889,500	\$ (3,887,300)	-2.7%
Grant Expenditures and Other				
Instruction	\$ 761,300	\$ 246,500	\$ (514,800)	-67.6%
Support Services:				
Pupil	11,787,500	12,964,400	1,176,900	10.0%
Instructional Staff	12,378,400	10,024,000	(2,354,400)	-19.0%
General Administration	20,700	10,000	(10,700)	-51.7%
Business Services	65,500	66,300	800	1.2%
Operations & Maintenance	43,000	5,500	(37,500)	-87.2%
Pupil Transportation Services	1,433,200	1,240,600	(192,600)	-13.4%
Central Services	2,242,400	1,256,400	(986,000)	-44.0%
Other Services	3,000	25,000	22,000	733.3%
Community Services	4,525,500	3,246,500	(1,279,000)	-28.3%
Interdistrict Transfers and Other	109,516,300	109,804,300	288,000	0.3%
Total expenditures and other	\$ 142,776,800	\$ 138,889,500	\$ (3,887,300)	-2.7%

Expenditure Assumptions & Proposed Budgets

Staffing Changes

The schedule represented below provides a snapshot of staffing as of March 2023 and changes incorporated into our fiscal year 2023-24 budgets. The resulting staff adjustments, if any, are intended to better meet our service priorities and manage our operating costs.

Summary Staffing Report (as of 3/2/23)				
	FTE	FTE	FTE	
Business & Operations Departments	2021-22	2022-23	2023-24	Change
Administration	6.83	6.50	6.50	0.00
Auxiliary Services	7.13	7.13	7.13	0.00
Communication Services	6.00	6.00	6.00	0.00
Event Management	6.00	6.00	6.00	0.00
Financial Services	15.33	17.33	17.33	0.00
Human Resources	9.33	10.00	10.00	0.00
Legal Affairs	4.00	4.20	4.20	0.00
Medicaid	4.00	4.00	4.00	0.00
Purchasing	6.00	6.00	6.00	0.00
Shipping/Receiving	2.20	2.00	2.00	0.00
Transportation	3.00	2.00	2.00	0.00
Sub total:	69.82	71.16	71.16	0.00
Programs & Services Departments	FTE	FTE	FTE	Change
	2021-22	2022-23	2023-24	
Student Services (Technical Campuses)	177.84	177.45	177.45	0.00
Child Nutrition	1.33	1.33	1.33	0.00
District & School Services & Pupil Services	72.35	84.00	84.00	0.00
Gov't Relations	12.20	2.67	2.67	0.00
Special Populations	81.74	83.00	83.00	0.00
Student Services	17.83	19.33	19.33	0.00
Technology Services	58.00	59.75	59.75	0.00
Sub total:	421.29	427.53	427.53	0.00
Other Programs & Services	FTE	FTE	FTE	Change
	2021-22	2022-23	2023-24	
Accelerated Early College (ACE)	2.50	2.35	2.35	0.00
Shared & Field Services / MiPEER	130.67	121.00	117.00	-4.00
Community Programs (partially grant funded)	10.00	4.00	4.00	0.00
Virtual Learning Academy Consortium (VLAC)	18.37	14.36	14.36	0.00
Production Print & Graphics	7.66	6.60	6.60	0.00
Sub total:	169.20	148.31	144.31	-4.00
Total Across All Departments:	660.31	647.00	643.00	-4.00

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 2023-24 budget of 2.5% for Oakland Schools nonunion staff. Union salaries are subject to collective bargaining and therefore are budgeted to increase 1% in accordance with the current bargaining agreement. The growth rate assumption applied to the existing non-union salary/wage base for step increases in the three major funds for fiscal year 2023-24 is 1.63%. The union wage base will experience step increases resulting in a wage base cost growth rate estimated at 1.0%. As a cost efficiency measure, and to continue to provide certain services, the district utilizes part time employees and contractors as a result of post-retirement legislation when possible.

The schedule below illustrates the salary and wage plus FICA (social security plus Medicare) changes by fund. All FY 2023-24 positions are assumed to be filled and fully funded for the entire year, whereas the FY 2022-23 budget takes current vacancies into consideration at the time of the 2nd budget amendment. All budget figures listed below are presented net of grant funded expenditures:

Salaries & Wages w/FICA	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 9,572,100	\$ 10,708,400	\$ 1,136,300	11.9%
Special Education Fund	10,342,100	11,488,600	1,146,500	11.1%
Career Focused Education Fund	17,556,800	18,421,500	864,700	4.9%
Shared Services & Tuition Programs	8,520,900	9,484,700	963,800	11.3%
ONE Fund	8,200	8,200	-	0.0%
Medicaid Fund	350,100	363,200	13,100	3.7%
HR/Finance Consortium	490,100	548,800	58,700	12.0%
Production Print Enterprise Fund	447,800	464,000	16,200	3.6%
Total Salary & Wages w/FICA	\$ 47,288,100	\$ 51,487,400	\$ 4,199,300	8.9%

MPERS Retirement Costs

The district will pay, for most employees, an additional \$30.20 in retirement costs for every \$100 of wages it pays to our employees in fiscal year 2023-24. 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 2023-24 is 30.2%. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures:

MPERS Retirement Costs	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 4,008,600	\$ 4,403,100	\$ 394,500	9.8%
Special Education Fund	4,337,100	4,891,800	554,700	12.8%
Career Focused Education Fund	7,454,300	7,686,600	232,300	3.1%
Shared Services & Tuition Programs	3,442,400	3,950,300	507,900	14.8%
ONE Fund	3,500	3,500	-	0.0%
Medicaid Fund	149,400	168,600	19,200	12.9%
HR/Finance Consortium	207,700	230,800	23,100	11.1%
Production Print Enterprise Fund	184,200	195,600	11,400	6.2%
Total MPERS Retirement Costs	\$ 19,787,200	\$ 21,530,300	\$ 1,743,100	8.8%

Healthcare Insurance

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

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

Healthcare Insurance	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 1,146,500	\$ 1,239,800	\$ 93,300	8.1%
Special Education Fund	1,307,600	1,430,600	123,000	9.4%
Career Focused Education Fund	2,426,800	2,452,400	25,600	1.1%
Shared Services & Tuition Programs	1,053,100	1,177,500	124,400	11.8%
Medicaid Fund	39,600	41,100	1,500	3.8%
HR/Finance Consortium	33,200	34,600	1,400	4.2%
Production Print Enterprise Fund	70,500	69,500	(1,000)	-1.4%
Total Healthcare Insurance Costs	\$ 6,077,300	\$ 6,445,500	\$ 368,200	6.1%

Other Insurance Costs

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

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

The budgeted premiums as presented do include annual reserve adjustment charges and do not include any one-time charges. The district is expecting nominal changes to other insurance budgets in 2023-24. Please see the chart below for fund level budget information. All budget figures listed below are presented net of grant funded expenditures:

Other Insurances	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 386,900	\$ 393,700	\$ 6,800	1.8%
Special Education Fund	376,200	390,400	14,200	3.8%
Career Focused Education Fund	718,900	792,700	73,800	10.3%
Shared Services & Tuition Programs	348,900	357,000	8,100	2.3%
Medicaid Fund	13,400	12,500	(900)	-6.7%
HR/Finance Consortium	22,900	22,500	(400)	-1.7%
Production Print Enterprise Fund	23,200	22,900	(300)	-1.3%
Total Other Insurances	\$ 1,890,400	\$ 1,991,700	\$ 101,300	5.4%

Utility Costs

The district continuously seeks to implement energy efficiency strategies to ensure cost containment. Newly installed or updated energy management systems, the energy efficiencies associated with campus renovations and energy reducing building modifications assist with these measures. In addition to the above, the district continues to monitor electrical and natural gas consumption and expects to reduce

overall consumption by continuing to increase employee awareness on energy conservation and by regulating its use through the continued implementation of the Board of Education approved energy policy. Ongoing cost-saving measures continue to include our practice of purchasing electricity and natural gas on the open market from Constellation Energy Services. Continued utilization of these cost containment measures are reflected in the proposed budget.

Utility costs	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 133,500	\$ 133,300	\$ (200)	-0.1%
Special Education Fund	112,700	115,600	2,900	2.6%
Career Focused Education Fund	612,800	721,900	109,100	17.8%
Production Print Enterprise Fund	47,800	47,800	-	0.0%
Total Utilities Budget	\$ 906,800	\$ 1,018,600	\$ 111,800	12.3%

Purchased Services/Supplies/Materials/Dues & Fees

Oakland Schools' goal is to manage the purchased services, supplies, materials and dues & fees budgets relative to the prior year through improved material and cost management practices and cooperative purchasing programs. Included in the proposed budgets for the General Education Fund, Special Education Fund and Career Focused Education Fund in the dues & fees line items are the property tax abatement expenditure budgets. The schedule below highlights fund comparative purchased services, materials and dues & fees budgets excluding utilities. Expenditure budgets in the General Education Fund contain provisions for countywide wellbeing initiatives, causing those budgets to increase by almost 23%. Expenditures in the ONE Fund are projected to increase based on the timing of activities within the LEO collaborative project. We will carefully monitor budgets and adjust them as necessary through the amendment process.

PS/Supplies/Materials/Dues & Fees less Utilities	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 5,031,400	\$ 6,181,700	\$ 1,150,300	22.9%
Special Education Fund	3,372,000	3,414,200	42,200	1.3%
Career Focused Education Fund	5,818,200	6,302,500	484,300	8.3%
Shared Services & Tuition Programs	3,518,500	3,391,000	(127,500)	-3.6%
ONE Fund	677,800	797,200	119,400	17.6%
Medicaid Fund	119,000	123,600	4,600	3.9%
HR/Finance Consortium	230,000	229,300	(700)	-0.3%
School Activities Fund	180,000	180,000	-	0.0%
Debt Service Funds	6,500	6,500	-	0.0%
Capital Projects Funds	19,700	10,000	(9,700)	-49.2%
Production Print Enterprise Fund	1,214,700	1,086,500	(128,200)	-10.6%
Total Combined Budgets	\$ 20,187,800	\$ 21,722,500	\$ 1,534,700	7.6%

Capital Expenditures

The chart below depicts the planned capital outlay expenditures for all funds including the Capital Project Funds for the new fiscal year. Capital projects can vary significantly from year to year based on a needs assessment and the timing of furniture and equipment replacement. Amounts budgeted agree to the Board-approved 5-Year Capital Outlay Plan. Increased capital budgets in the General Education Fund in 2023-24 related to the countywide communication channel project which has been delayed. Increases in ONE Fund capital budgets are for a countywide fiber infrastructure project that will begin near the end of 2022-23, but will be mostly completed in 2023-24. Finally, capital projects funds are showing a significant increase in capital expenditure budgets for 2023-24 due to safety and security projects to be completed at the four technical campuses.

Capital Expenditures	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 598,400	\$ 812,700	\$ 214,300	35.8%
Special Education Fund	472,800	372,100	(100,700)	-21.3%
Career Focused Education Fund	139,500	97,000	(42,500)	-30.5%
Shared Services & Tuition Programs	252,000	262,000	10,000	4.0%
ONE Fund	10,000	1,010,000	1,000,000	10000.0%
Medicaid Fund	2,500	500	(2,000)	-80.0%
HR/Finance Consortium	5,000	-	(5,000)	-100.0%
Capital Projects Funds	3,840,700	18,214,500	14,373,800	374.2%
Production Print Enterprise Fund	44,700	51,400	6,700	15.0%
Total Capital Outlay Budgets	\$ 5,365,600	\$ 20,820,200	\$ 15,454,600	288.0%

Other Financing Uses

The chart below depicts outgoing transfers and other transactions not classified elsewhere. The General Education Fund other financing uses consist of substitute reimbursements to districts, funding for collaborative projects such as Literacy Essentials Oakland (LEO), along with operating transfers to fund capital projects and Oakland Schools' fees to the ONE Fund. In 2022-23, the General Education Fund budget contains a \$5.2 million transfer to capital projects for the aforementioned safety and security updates. Special Education Fund costs in this category consist primarily of the PA-18 base distribution, group home, extraordinary, startup and Section 24 (adjudicated youth) budgets, along with an operating transfer to fund capital projects. Career Focused Education Fund expenditure budgets are primarily to districts for transportation reimbursement and to reimburse districts for staffing and other costs of operating a Career and Technical Education program (regional allocation), along with debt service and capital projects related to the four technical campuses and administration building. In 2022-23, other financing uses in the Capital Projects Funds consisted of a transfer from the Career Connections Capital Projects Fund to the General Education Fund upon the sale of that facility. All funding for that facility was originally provided by the General Education Fund, therefore the remaining funds were returned to that fund. All budget figures listed below are presented net of grant funded expenditures:

Other Financing Uses	2022-23	2023-24	\$ change	% change
General Education Fund	\$ 6,367,600	\$ 667,600	\$ (5,700,000)	-89.5%
Special Education Fund	158,851,000	161,034,200	2,183,200	1.4%
Career Focused Education Fund	13,239,600	12,906,600	(333,000)	-2.5%
Shared Services & Tuition Programs	586,500	545,000	(41,500)	-7.1%
ONE Fund	525,000	525,000	-	0.0%
Medicaid Fund	11,756,000	11,755,600	(400)	0.0%
HR/Finance Consortium	241,800	227,000	(14,800)	-6.1%
Debt Service Funds	770,000	770,000	-	0.0%
Capital Projects Funds	521,500	-	(521,500)	-100.0%
Production Print Enterprise Fund	53,000	53,000	-	0.0%
Total Other Financing Uses	\$ 192,912,000	\$ 188,484,000	\$ (4,428,000)	-2.3%

Debt Service Expenditures

Included in this budget document are the individual budgets for all three of our Debt Service funds. Total principal and interest requirements remain rather consistent between FY 2022-23 and FY 2023-24. For additional debt service details, please reference the specific fund budget documents. Below is the combined debt service budgeted expenditures:

Debt Service expenditures	2022-23	2023-24	\$ change	% change
Debt Service - Principal redemption	\$ 1,395,000	\$ 1,460,000	\$ 65,000	4.7%
Debt Service - Interest	1,996,700	1,926,900	(69,800)	-3.5%
Total Debt Service Expenditures	\$ 3,391,700	\$ 3,386,900	\$ (4,800)	-0.1%

Fund Equity Assumptions

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

GEF Fund Balance Information	2022-23	2023-24	\$ change
Non-spendable - prepaids	\$ 30,800	\$ 30,800	\$ -
Assigned	1,400,000	2,200,000	800,000
Unassigned	5,323,100	4,327,000	(996,100)
Total Budgeted Ending Fund Balance	\$ 6,753,900	\$ 6,557,800	\$ (196,100)
Unassigned Fund Balance as % of Budgeted Expenditures	20%	18%	

SEF Fund Balance Information	2022-23	2023-24	\$ change
Non-spendable - prepaids	\$ 36,500	\$ 36,500	\$ -
Restricted - Special Education Fund	984,200	1,068,600	84,400
Restricted for future center facility renovations	10,419,600	10,419,600	-
Total Budgeted Ending Fund Balance	\$ 11,440,300	\$ 11,524,700	\$ 84,400
Restricted Fund Balance as % of Budgeted Expenditures	5%	5%	

CFEF Fund Balance Information	2022-23	2023-24	\$ change
Non-spendable - Prepaids, Inventory, etc.	\$ 40,000	\$ 40,000	\$ -
Restricted - Career Focused Education	7,059,600	6,912,400	(147,200)
Total Budgeted Ending Fund Balance	\$ 7,099,600	\$ 6,952,400	\$ (147,200)
Restricted Fund Balance as % of Budgeted Expenditures	15%	14%	

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



General Education Fund Original Budget and Five-Year Forecast

March 2023
Fiscal Year 2023-24

GENERAL EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools General Education Fund is projected to end FY 2023-24 with an unassigned year-end fund balance (at the time of this printing) of \$4,327,000. In 2022-23 and 2023-24, 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 2022-23 and 2023-24 are detailed in the schedules below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Non-Spendable - Prepays	\$ 30,800	\$ 30,800
Assigned	1,400,000	2,200,000
Unassigned	5,323,100	4,327,000
Total Budgeted Ending Fund Balance	\$ 6,753,900	\$ 6,557,800

FY 2023-24 revenues are projected to be \$24.3 million:

- Property taxes - \$13.7 million (56% of total revenue)
- Other local revenues - \$3.3 million
- State Source revenues - \$6.6 million
- Other Financing Source revenues - \$.7 million

FY 2023-24 expenditures are projected to be \$24.5 million:

- General Administration - \$2.0 million
- Finance and Operations - \$9.4 million
- Instructional Services - \$11.1 million
- Plant and Fixed charges - \$2.0 million

The proposed FY 2023-24 General Education Fund budget contains a planned operating deficit of \$(196,100). This represents an intentional spend-down of fund balance to fund collaborative programs and planned capital projects.

Revenue

- Property taxes have been budgeted to increase by 5.0% 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.
- Certain revenue budgets are reduced in 2023-24 compared to 2022-23 due to the sale of the Career Connections facility. This includes rent revenue and other financing source revenue.
- Oakland Schools continues to offer a subsidy for a student assessment and data analysis system, called Illuminate DnA. In 2021-22 the Oakland Schools Board of Education approved a 100% subsidy of Illuminate DnA base costs to help alleviate financial burdens during the pandemic. In 2022-23 and 2023-24, the subsidy of the base Illuminate product was returned to 50%. 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 2023-24 pending a new state aid budget, with the exception of Section 147c MPERS UAAL Rate Stabilization revenue which is expected to increase and Section 81 ISD Operations revenue which is budgeted to increase 2.5%.

Expenditures

- Salary and benefit budgets were forecasted in fiscal year 2023-24 to reflect a 2.5% across-the-board salary increase, plus step increases for staff not on the top step of their respective salary schedule. Budgets for 2023-24 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2022-23 budgets have been adjusted for unfilled positions and vacancies through February 2023.
- Child Nutrition expenditure budgets are decreasing due to a one-time distribution from Oakland County in 2022-23 to help reimburse local districts for breakfast and lunch costs and/or help with student meal debt. There is also a corresponding decrease in revenue related to this program.
- Property tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.

Additional variances are included on the footnote pages.

FIVE-YEAR FORECAST OVERVIEW

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

Revenue

1. Property tax revenues drive the revenue budget. Oakland Schools’ property tax collection rate has been historically very high and stable. Oakland Schools utilizes projections obtained from Oakland County Equalization to create our taxable value forecasts. Based on the expectation of growth of the real-estate market, offset by the probability of Headlee rollbacks in the foreseeable future, property taxes are forecasted to increase by the following percentages:

• 2024-25	3.7%
• 2025-26	3.0%
• 2026-27 through 2028-29	2.5%

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

2. The investment revenue forecast model uses a formula to generate the expected revenue figures for each fiscal year period. The investment revenue formula is comprised of 50% of the year’s revenues plus 50% of the opening fund balance multiplied by the given fiscal year’s expected investment rate of return. The factors relied upon in this forecast for growth in investment income are conservative and based on anticipated rates of return in the district’s overnight sweep investment account. Significant effort will be placed on improving the rate of return on investment in the coming years while managing investments within the district’s investment policy and state law. The current state of economic affairs as of March 2023 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 2024-25 and are expected to remain stable through the duration of the forecast.
4. Technology application fees are budgeted at \$.7 million for 2024-25 and are expected to remain flat through 2029.
5. State source revenues of \$6.4 million in 2024-25 for the General Education Fund are comprised primarily of Section 81 funds and Section 147 MPSERS revenue. Section 81 funds are projected to remain flat for the duration of the five-year forecast model. MPSERS 147c revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c is revenue/expenditure neutral. The final significant component of state source revenues is State Payment in Lieu of Taxes which represents reimbursement to the organization for personal property tax losses by the Local Community Stabilization Authority.
6. Other Financing Sources consists of the indirect revenues associated with our grant management responsibilities and charges to the Medicaid and the Print Production Enterprise Fund. This line item may fluctuate based on anticipated grant awards.

Expenditures

1. Oakland Schools’ non-union personnel salary and wage cycle is fiscal year based with regards to step movement and salary schedule increases. The forecast includes a salary/growth rate of 1.63%, which would be indicative of step movement from year to year. The forecast includes a 1% increase beginning 2024-25 and every year of the forecast thereafter.
2. The FICA rate is 7.65%. This rate is multiplied by the wage base (social security rate of 6.2% applied to individuals wages up to \$160,200 for calendar year 2023) to produce the FICA costs for the year.
3. There are 8 different retirement rates for school district employees, based on their hire date and/or their personal choice for retirement benefits.

The rates that are effective from October 1, 2022 through September 30, 2023 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	28.23%	25.31%	24.45%	20.96%	21.82%	20.96%	27.37%	27.16%
MPSERS UAAL Stabilization Rate	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%
Subtotal	44.88%	41.96%	41.10%	37.61%	38.47%	37.61%	44.02%	43.81%
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	44.88%	42.96%	44.10%	46.61%	45.47%	46.61%	46.02%	46.81%

The forecasted rates for October 1, 2023 through September 30, 2024 contained in the Governor’s proposed FY24 budget are:

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

In order to project a budgeted rate overall for Oakland Schools for 2023-24, 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 2023-24 has been established at 30.2%. 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 3.7% in the medical CPI for all five years of the forecast.
5. Purchased services accounts are forecasted to increase 2% for all years of the forecast due to inflation.
6. Supply and material budgets as well as dues and fees are projected to grow by 1.0% for the duration of the forecast.
7. Capital outlay costs are forecasts as follows:

2024-25	\$ 1,238,000
2025-26	\$ 1,238,000
2026-27	\$ 1,238,000
2027-28	\$ 238,000
2028-29	\$ 238,000

These budgets will only fund a portion of capital outlay needs. There are additional funds available in the Capital Project Funds to purchase capital outlay items. 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 21, 2023.

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

Fund Balance

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

2024-25	\$5.2 million	19.9%
2025-26	\$5.1 million	19.9%
2026-27	\$4.6 million	17.7%
2027-28	\$4.9 million	19.0%
2028-29	\$4.9 million	18.5%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET		FY to FY Percentage Change
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable Prepays, Inventory & Deposits	14,296	30,800	30,800		0.00%
Assigned	1,700,000	2,000,000	1,400,000		-30.00%
Unassigned	5,249,992	5,295,700	5,323,100		0.52%
TOTAL FUND EQUITY, BEGINNING OF YEAR	6,964,288	7,326,500	6,753,900		-7.82%
REVENUE					
LOCAL SOURCES					
Property Taxes	12,368,924	13,026,600	13,677,900	A	5.00%
Interest on Investments	21,916	775,000	465,000	B	-40.00%
Miscellaneous and Other	40,635	25,000	25,000		0.00%
Community Telecommunications Network (CTN)	409,567	467,200	600,000	C	28.42%
SCECH Credits	22,440	30,000	30,000		0.00%
Workshop fees	181,419	260,000	260,000		0.00%
Conference Center - Catering Revenue	209	25,000	25,000		0.00%
Catering Service Fees	-	-	2,500	D	100.00%
AV & Video Rental Fees (assoc w/conf center)	-	-	1,000	D	100.00%
District & School Srvs - Rubicon West	100,850	109,800	109,800		0.00%
Illuminate	167,842	540,000	540,000		0.00%
Technology Services - Virtual (Cloud) Server Area Storage	154,678	138,300	111,400		-19.45%
Technology Services - Student Application	603,959	584,700	591,700		1.20%
Beverage Consortium	941	2,400	2,400		0.00%
Facility Rental Fees	-	11,000	11,000		0.00%
Rental - Career Connections	302,162	120,000	-	E	-100.00%
Rental - Virtual Learning Academy	24,800	20,000	20,000		0.00%
Sustainability Committee	525	1,500	1,500		0.00%
Auxiliary Services-Purchasing Card Rebate	40,882	40,000	40,000		0.00%
Cooperative Programs (AEPA)	158,081	75,000	150,000	F	100.00%
Cooperative Programs (Education & Institutional Coop)	5,854	5,000	5,000		0.00%
Transportation (Polyplot)	68,035	54,600	54,600		0.00%
Child Nutrition - National President	-	6,300	5,000		-20.63%
MOR COOP Fees	52,057	70,600	70,600		0.00%
Child Nutrition - OC Meal Reimbursement Plan	-	100,000	-	G	-100.00%
Central Applicant Tracking	60,934	233,500	133,500	H	-42.83%
District & School Srvs - Discovery/Learn 360	91,524	130,500	130,500		0.00%
TOTAL LOCAL SOURCES	14,878,234	16,852,000	17,063,400		1.25%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET		FY to FY Percentage Change
STATE SOURCES					
Section 81 - ISD Operations	4,058,369	4,269,400	4,376,100	I	2.50%
Section 147a MPSERS Normal Cost Offset	233,800	110,900	110,900		0.00%
Section 147c MPSERS UAAL Rate Stabilization	1,818,489	1,900,300	1,931,000		1.62%
Section 147e MPSERS Employer DC Match	38,344	24,500	24,500		0.00%
Sec ORS DC Credit	18,112	5,100	5,100		0.00%
Section 152a Headlee Obligation for Data Collections	150	200	200		0.00%
Section 26.a Renaissance Zone	1,840	1,900	1,900		0.00%
State Payment in Lieu of Taxes	152,121	139,900	139,900		0.00%
TOTAL STATE SOURCES	6,321,225	6,452,200	6,589,600		2.13%
OTHER FINANCING SOURCES					
Sale of Career Connections Bldg	-	2,050,000	-	E	100.00%
Transfer from Fund 409 CP Career Connections	-	521,500	-	E	100.00%
Transfer from Fund 270 - Indirect	256,171	283,700	242,200		-14.63%
Transfer from HR/FIN Consortium Fund 277	103,400	104,000	127,000		22.12%
Indirect Revenue	340,583	409,000	322,000		-21.27%
TOTAL OTHER FINANCING SOURCES	700,154	3,368,200	691,200		-79.48%
TOTAL REVENUE	21,899,613	26,672,400	24,344,200		-8.73%
TOTAL REVENUE AND BEG BALANCE	28,863,901	33,998,900	31,098,100		-8.53%
EXPENDITURES					
General Administration	1,583,767	2,063,000	2,051,700		-0.55%
Finance and Operations	7,895,601	8,796,800	9,420,800		7.09%
Instructional Services	8,792,095	8,762,300	11,110,000		26.79%
Plant & Fixed Charges	3,265,907	7,622,900	1,957,800		-74.32%
TOTAL EXPENDITURES	21,537,370	27,245,000	24,540,300		-9.93%
Operating Surplus/(Deficit)	362,243	(572,600)	(196,100)		-65.75%
FUND EQUITY, END OF YEAR					
Non-Spendable Prepays, Inventory & Deposits	30,835	30,800	30,800		0.00%
Assigned	2,000,000	1,400,000	2,200,000	J	57.14%
Unassigned	5,295,696	5,323,100	4,327,000		-18.71%
TOTAL FUND EQUITY, END OF YEAR	7,326,531	6,753,900	6,557,800		-2.90%
TOTAL EXPEND AND ENDING BALANCE	28,863,901	33,998,900	31,098,100		-8.53%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION

General Administration

FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET		FY to FY % Change		
001	Office of the Superintendent	356,268	382,800	395,400		3.29%
002	Deputy Superintendent - Educational Services	221,925	304,100	303,700		-0.13%
003	Assist Superintendent - Finance & Operations	230,279	194,000	182,200		-6.08%
006	Cabinet Initiatives	65,527	68,600	85,200		24.20%
049	Communications Services	355,051	466,900	519,400		11.24%
083	Human Resources	291,501	401,100	425,800		6.16%
084	Human Resources - Central Applicant Tracking System	63,216	245,500	140,000	H	-42.97%
GROUP TOTAL		1,583,767	2,063,000	2,051,700		-0.55%

011	Financial Services	385,149	369,000	393,800		6.72%
013	Event Management	315,559	439,200	458,000		4.28%
014	Government & Community Services-Legislative Services	293,962	333,400	354,800		6.42%
028	Technology Services - Technology Licensing	1,898,926	1,903,500	1,949,400		2.41%
029	Technology Services - Administration	220,354	237,100	188,300		-20.58%
030	Technology Services - Technical Support Services	401,450	598,100	700,100	K	17.05%
032	Technology Services - Application Services	1,764,805	1,960,800	2,201,500	K	12.28%
033	Technology Services - Enterprise Technical Services	604,574	616,500	696,500		12.98%
038	Legal Affairs	297,452	345,000	435,700	K	26.29%
039	Records Management	3,106	26,300	26,300		0.00%
040	Auxiliary Services, Maintenance & Facilities Operations	166,485	184,200	191,800		4.13%
041	Maintenance & Facilities Operations	254,823	274,800	292,600		6.48%
042	Office of Procurement & Contracting	155,440	165,300	190,600		15.31%
044	Gov't & Community Services - Corp & District Services	536,024	571,700	643,100	K	12.49%
045	Auxiliary Services- Pupil Transportation	168,479	284,600	294,700		3.55%
046	Technology Services - Audio/Visual Support Services	92,768	-	-		0.00%
047	Auxiliary Services - Shipping and Receiving	117,837	150,700	158,400		5.11%
048	Child Nutrition	218,408	336,600	245,200	G	-27.15%
GROUP TOTAL		7,895,601	8,796,800	9,420,800		7.09%

**OAKLAND SCHOOLS GENERAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION

Instructional Programs and Services

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET		FY to FY % Change
007 Specialized Student Support	211,012	231,700	237,200		2.37%
018 Workshops	346,153	628,000	617,000		-1.75%
022 Communications - Video Production	105,240	-	-		0.00%
081 District & School Services - School Culture and Climate	646,980	952,200	2,681,800	K	181.64%
082 District & School Services - Early Childhood	720,502	868,000	848,400		-2.26%
085 District & School Services - Instruction & Pedagogy	3,078,500	2,421,200	2,632,000	K	8.71%
086 District & School Services - Research, Eval. Assessment	485,626	471,300	543,200		15.26%
087 District & School Services - Curriculum & Assessment	1,538,197	1,531,600	1,641,000	K	7.14%
089 District & School Services - Leadership & School Improv.	1,659,885	1,658,300	1,909,400	K	15.14%
GROUP TOTAL	8,792,095	8,762,300	11,110,000		26.79%

Plant & Fixed Charges

011 TXG-Property Tax Adjustments and Fees	11,031	43,600	45,900		5.28%
091 PFG-Plant & Fixed Charges - Facility Operations	839,765	348,400	351,700		0.95%
092 PHG-Plant & Fixed Charges - Telephone	68,856	61,200	71,800		17.32%
093 Facility Operations - Summit Place North	51,829	95,700	50,000	L	-47.75%
094 Plant & Fixed Charges - Capital Outlay	188,976	698,300	800,000	L	14.56%
095 LEAs Transfers and Other Fund Transfers	2,038,400	6,238,400	638,400	M	-89.77%
096 Career Connections Facility Operations	67,050	137,300	-	E	-100.00%
GROUP TOTAL	3,265,907	7,622,900	1,957,800		-74.32%
GENERAL FUND TOTAL	21,537,370	27,245,000	24,540,300		-9.93%

OAKLAND SCHOOLS GENERAL EDUCATION FUND

FOOTNOTES

FISCAL YEAR 2023-2024

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

- A The 5% increase in Property Tax revenue reflects the tax base growth and its impact on the district's property tax revenues as forecasted by the Oakland County Equalization Department.
- B The decrease in interest income is a conservative projection due to forecasted economic uncertainties.
- C The increase in revenue reflects an increase in quarterly payments for the CTN announced in 2023.
- D Reinstatement of revenue post-pandemic.
- E Changes are due to sale of the Career Connections facility in FY23.
- F Increase to Cooperative Programs is based on the FY24 planned capital projects.
- G The decrease in Child Nutrition revenue and expense is a result of a one time meal reimbursement initiative with Oakland County in FY23.
- H The decrease in Central Applicant Tracking revenue and expense is based on the FY23 transition to a new provider resulting in additional fees and revenue.
- I The Governor's Budget includes a 5% increase to Section 81; a 2.5% increase is budgeted pending a final school aid budget.
- J The increase in the Assigned Fund Balance is a result of planned countywide multi-year projects.
- K Changes are the result of position vacancies in FY23 which are fully funded in FY24.
- L Changes reflect fluctuations in capital projects from FY23 to FY24.
- M The decrease reflects the reduction of planned transfers to other funds in FY24.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/14/2023

	Function	Location Description	FY2023 Amendment	FY2024 Depart Req
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:	
			26,672,400.00	24,344,200.00
			26,672,400.00	24,344,200.00
			26,672,400.00	24,344,200.00
Type: 5 Expense				
	Fund: 100	General Education Fund		
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	
			194,100.00	210,000.00
	Function: 213	Health Services		
	Function: 213	Health Services	Total:	
			0.00	0.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	
			6,646,400.00	8,750,500.00
	Function: 222	Ed Media Services		
	Function: 222	Ed Media Services	Total:	
			0.00	0.00
	Function: 225	Technology Assisted Instructn		
	Function: 225	Technology Assisted Instructn	Total:	
			580,500.00	651,500.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	
			206,800.00	313,000.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	
			134,300.00	140,200.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	
			1,510,100.00	1,633,300.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	
			517,800.00	567,900.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	
			332,900.00	347,200.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	
			43,600.00	56,500.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	
			761,100.00	651,500.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	
			29,000.00	28,300.00
	Function: 271	Pupil Transportation Services		
	Function: 271	Pupil Transportation Services	Total:	
			284,600.00	294,700.00
	Function: 281	Plan, Research, Dev and Eval		
	Function: 281	Plan, Research, Dev and Eval	Total:	
			468,900.00	540,800.00
	Function: 282	Communication Services		
	Function: 282	Communication Services	Total:	
			466,900.00	519,400.00
	Function: 283	Staff/Personnel Svcs		
	Function: 283	Staff/Personnel Svcs	Total:	
			401,100.00	425,800.00
	Function: 284	Support Svcs Tech		
	Function: 284	Support Svcs Tech	Total:	
			5,434,400.00	5,835,800.00
	Function: 285	Pupil Accounting		
	Function: 285	Pupil Accounting	Total:	
			377,600.00	433,100.00
	Function: 289	Other Central Services		

Oakland Schools
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As of 3/14/2023

Function		Location Description		FY2023 Amendment	FY2024 Depart Req
Function: 289	Other Central Services		Total:	883,200.00	691,800.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	1,067,200.00	1,075,000.00
Function: 456	Building Improv Svcs				
Function: 456	Building Improv Svcs		Total:	630,500.00	700,000.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal		Total:	35,600.00	35,600.00
Function: 626	Fund Mod-Vocational Ed Fund				
Function: 626	Fund Mod-Vocational Ed Fund		Total:	0.00	0.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	638,400.00	438,400.00
Function: 645	Fund Mod-CP CFE Reno				
Function: 645	Fund Mod-CP CFE Reno		Total:	5,200,000.00	0.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno		Total:	400,000.00	200,000.00
Fund: 100	General Education Fund		Total:	27,245,000.00	24,540,300.00
Type: 5	Expense		Total:	27,245,000.00	24,540,300.00

Oakland Schools

Annual Budgeting Amendment Report

As of 3/14/2023

Location	Location Description	FY2023 Amendment	FY2024 Depart Req
Type: 4 Revenue			
Fund: 100	General Education Fund		
Location: 000	None	Total: 21,597,000.00	21,448,700.00
Location: 006	Cabinet Admin Services	Total: 467,200.00	600,000.00
Location: 013	Event Management Operations	Total: 315,000.00	317,500.00
Location: 026	Virtual Learning 9-12	Total: 0.00	1,000.00
Location: 028	Tech Services-Licensing	Total: 788,100.00	761,200.00
Location: 032	Application Services	Total: 584,700.00	591,700.00
Location: 040	Auxiliary Services Admin	Total: 2,400.00	2,400.00
Location: 041	Facilities Management	Total: 32,500.00	32,500.00
Location: 042	Ofc of Procurement & Contracts	Total: 120,000.00	195,000.00
Location: 045	Pupil Transportation	Total: 54,600.00	54,600.00
Location: 048	Child Nutrition	Total: 176,900.00	75,600.00
Location: 084	Central Applicant Tracking	Total: 233,500.00	133,500.00
Location: 085	Instruction & Pedagogy	Total: 130,500.00	130,500.00
Location: 086	Research/Evaluation & Assess	Total: 0.00	0.00
Location: 096	Career Connections	Total: 2,170,000.00	0.00
Fund: 100	General Education Fund	Total: 26,672,400.00	24,344,200.00
Type: 4	Revenue	Total: 26,672,400.00	24,344,200.00

Type: 5 Expense

Fund: 100	General Education Fund		
Location: 001	Office Of The Superintendent	Total: 382,800.00	395,400.00
Location: 002	Deputy Supt-Education Services	Total: 304,100.00	303,700.00
Location: 003	Asst Supt-Finance & Operations	Total: 194,000.00	182,200.00
Location: 006	Cabinet Admin Services	Total: 68,600.00	85,200.00
Location: 007	Specialized Student Support	Total: 231,700.00	237,200.00
Location: 011	Financial Services	Total: 412,600.00	439,700.00
Location: 013	Event Management Operations	Total: 439,200.00	458,000.00
Location: 014	Government & Community Svcs	Total: 333,400.00	354,800.00
Location: 018	Event Management-Workshops	Total: 628,000.00	617,000.00
Location: 022	Communications-Video Prod	Total: 0.00	0.00
Location: 028	Tech Services-Licensing	Total: 1,903,500.00	1,949,400.00
Location: 029	Tech Services Administration	Total: 237,100.00	188,300.00
Location: 030	Technical Support Services	Total: 598,100.00	700,100.00
Location: 032	Application Services	Total: 1,960,800.00	2,201,500.00
Location: 033	Enterprise Tech Services	Total: 616,500.00	696,500.00
Location: 038	Legal Affairs	Total: 345,000.00	435,700.00
Location: 039	Records Management	Total: 26,300.00	26,300.00
Location: 040	Auxiliary Services Admin	Total: 184,200.00	191,800.00
Location: 041	Facilities Management	Total: 274,800.00	292,600.00
Location: 042	Ofc of Procurement & Contracts	Total: 165,300.00	190,600.00
Location: 044	Corporate & District Services	Total: 571,700.00	643,100.00
Location: 045	Pupil Transportation	Total: 284,600.00	294,700.00
Location: 046	AV Support Services	Total: 0.00	0.00
Location: 047	Shipping & Receiving	Total: 150,700.00	158,400.00
Location: 048	Child Nutrition	Total: 336,600.00	245,200.00
Location: 049	Communications Services	Total: 466,900.00	519,400.00
Location: 081	School Culture and Climate	Total: 952,200.00	2,681,800.00
Location: 082	Early Childhood	Total: 868,000.00	848,400.00

Oakland Schools
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Location		Location Description	FY2023 Amendment	FY2024 Depart Req
Location: 083		Human Resources	Total: 401,100.00	425,800.00
Location: 084		Central Applicant Tracking	Total: 245,500.00	140,000.00
Location: 085		Instruction & Pedagogy	Total: 2,421,200.00	2,632,000.00
Location: 086		Research/Evaluation & Assess	Total: 471,300.00	543,200.00
Location: 087		Curriculum & Assessment	Total: 1,531,600.00	1,641,000.00
Location: 089		Leadership & School Improvemnt	Total: 1,658,300.00	1,909,400.00
Location: 091		Plant & Fixed-Plant Operations	Total: 348,400.00	351,700.00
Location: 092		Plant & Fixed-Telephone	Total: 61,200.00	71,800.00
Location: 093		Plant & Fixed-Plant Ops Summit	Total: 95,700.00	50,000.00
Location: 094		Plant & Fixed-Capital Outlay	Total: 698,300.00	800,000.00
Location: 095		Transfers Out	Total: 6,238,400.00	638,400.00
Location: 096		Career Connections	Total: 137,300.00	0.00
Fund: 100		General Education Fund	Total: 27,245,000.00	24,540,300.00
Type: 5		Expense	Total: 27,245,000.00	24,540,300.00

**OAKLAND SCHOOLS GENERAL EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023-24**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
FUND 105				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable prepaids, inventory; and deposits	2,200	63,900	63,900	0.00%
Unassigned	(393,235)	(419,400)	(419,400)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(391,035)	(355,500)	(355,500)	0.00%
OPERATING REVENUE				
Non-Educational Enity	740,420	1,346,500	176,800	-86.87%
State Sources	29,786,854	64,340,300	62,848,400	-2.32%
Federal Sources	2,082,218	10,871,900	4,628,900	-57.42%
TOTAL REVENUE	32,609,492	76,558,700	67,654,100	-11.63%
TOTAL REVENUE AND BEG BALANCE	32,218,457	76,203,200	67,298,600	-11.69%
EXPENDITURES				
Basic Program - 110	40,233	228,400	-	-100.00%
Added Needs - 120	5,461	158,800	71,000	-55.29%
Support Services Pupil - 210	1,338,189	5,528,100	3,262,000	-40.99%
Support Services Instructional Staff - 220	5,871,768	11,362,000	9,083,100	-20.06%
Support Services General Administration - 230	102,369	20,700	10,000	-51.69%
Support Services School Administration - 240	6,727	-	-	0.00%
Support Services Business - 250	48,833	65,500	66,300	1.22%
Operations & Maintenance - 260	-	4,000	500	-87.50%
Pupil Transportation Services - 270	1,127,600	1,279,700	1,208,100	-5.60%
Support Services Central - 280	297,113	1,162,000	233,800	-79.88%
Support Services Other - 290	11,403	3,000	25,000	733.33%
Community Services Direction - 310	409,111	463,000	318,800	-31.14%
Community Activities - 330	358,427	449,000	359,700	-19.89%
Custody and Care of Children - 350	-	3,000	2,000	-33.33%
Welfare Activites - 360	-	23,000	5,900	-74.35%
Other Community Services - 390	522,886	970,000	22,100	-97.72%
Payments to Other Public Schools - 410	18,237,692	25,654,400	25,434,400	-0.86%
Payments to Not for Profit Entities - 440	4,029,264	28,766,900	27,333,300	-4.98%
Fund Modification (Other Operating Transfers Out) - 610	166,858	417,200	218,100	-47.72%
TOTAL EXPENDITURES	32,573,934	76,558,700	67,654,100	-11.63%
FUND EQUITY, END OF YEAR				
Non-Spendable prepaids, inventory; and deposits	63,876	63,900	63,900	0.00%
Unassigned	(419,353)	(419,400)	(419,400)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(355,477)	(355,500)	(355,500)	0.00%
TOTAL EXPEND AND ENDING BALANCE	32,218,457	76,203,200	67,298,600	-11.69%

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

	Amend 2 2022-23	Proposed 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
REVENUES:							
Local Revenues:							
Property taxes	13,026,600	13,677,900	14,184,000	14,609,500	14,974,700	15,349,100	15,732,800
Investment revenue	775,000	465,000	207,300	219,200	220,500	219,100	224,900
Fee based services & misc. revenue	1,376,400	1,386,400	1,386,400	1,386,400	1,386,400	1,386,400	1,386,400
Technology fees - Applications	723,000	703,100	703,100	703,100	703,100	703,100	703,100
Technology fees - Illuminate	540,000	540,000	540,000	540,000	540,000	540,000	540,000
Workshop fees	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Rental revenue	151,000	31,000	31,000	31,000	31,000	31,000	31,000
State Revenues	6,312,300	6,449,700	6,617,400	6,662,900	6,709,700	6,757,700	6,807,000
State Payment in Lieu of Taxes	139,900	139,900	139,900	139,900	139,900	139,900	139,900
Other Sources - Transfer In from CPDI & SRF	104,000	127,000	127,000	127,000	127,000	127,000	127,000
Other Sources - Transfer In from Fund 270 (indirect)	283,700	242,200	242,200	242,200	242,200	242,200	242,200
Other Sources - Transfer In from CPF 409	521,500	-	-	-	-	-	-
Other Financing Sources	409,000	322,000	375,000	375,000	375,000	375,000	375,000
Other Financing Sources (proceeds from bldg sale)	2,050,000	-	-	-	-	-	-
TOTAL REVENUES	26,672,400	24,344,200	24,813,300	25,296,200	25,709,500	26,130,500	26,569,300
EXPENDITURES:							
Salaries/wages	8,929,200	9,995,100	10,258,000	10,527,800	10,804,700	11,088,900	11,380,500
Employee Benefits:							
FICA insurance	642,900	713,300	784,700	805,400	826,600	848,300	870,600
MPERS retirement program costs	2,460,700	2,838,200	3,190,000	3,306,700	3,427,600	3,552,900	3,682,800
MPERS Sec 147c	1,547,900	1,564,900	1,732,600	1,778,100	1,824,900	1,872,900	1,922,200
Healthcare insurance	1,146,500	1,239,800	1,285,700	1,333,300	1,382,600	1,433,800	1,486,900
Other employee insurances & benefits	386,900	393,700	405,500	417,700	430,200	443,100	456,400
Purchased Services - Contractors (3110-99)	1,398,900	2,617,600	2,670,000	2,893,400	2,933,400	3,016,900	3,068,000
Purchased Services	2,903,400	2,845,300	2,838,200	2,895,000	3,016,900	3,141,200	3,268,000
Supplies and Materials	506,500	520,100	525,300	530,600	535,900	541,300	546,700
Utilities	133,500	133,300	138,600	144,100	149,900	155,900	162,100
Capital Outlay (I.T. Refresh & other)	598,400	812,700	1,238,000	1,238,000	1,238,000	238,000	238,000
Dues/Fees/Leases	190,700	164,500	166,100	167,800	169,500	171,200	172,900
Property tax abatement & delinquency WO	31,900	34,200	35,500	36,500	37,400	38,400	39,300
Operating Transfers Out - SRF	638,400	438,400	638,400	638,400	638,400	638,400	638,400
Operating Transfers Out - CP Fund:	5,600,000	200,000	200,000	200,000	200,000	200,000	200,000
Operating Transfers Out - Other LEAs	129,200	29,200	29,200	29,200	29,200	29,200	29,200
TOTAL EXPENDITURES	27,245,000	24,540,300	26,135,800	25,442,000	26,133,100	25,843,200	26,572,700
OPERATING EXCESS (DEFICIT)	(572,600)	(196,100)	(1,322,500)	(145,800)	(423,600)	287,300	(3,400)

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

Amend 2 2022-23	Proposed 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
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FUND BALANCES:

Beginning of Year - unassigned	5,295,700	4,327,000	5,204,500	5,058,700	4,635,100	4,922,400
Beginning of Year - assigned	2,000,000	2,200,000	-	-	-	-
Beginning of Year - unspendable	30,800	30,800	30,800	30,800	30,800	30,800
End of Year - unassigned	5,323,100	5,204,500	5,058,700	4,635,100	4,922,400	4,919,000
End of Year - assigned	1,400,000	-	-	-	-	-
End of Year - unspendable	30,800	30,800	30,800	30,800	30,800	30,800
End of Year Unassigned FB as % of Exp.	19.5%	19.9%	19.9%	17.7%	19.0%	18.5%



Special Education Fund Original Budget and Five-Year Forecast

March 2023
Fiscal Year 2023-24

SPECIAL EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools Special Education Fund is projected to have a FY 2023-24 year-end restricted fund balance (at the time of this printing) of \$1,068,600. Anticipated ending fund balances for FY 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Non-Spendable Prepays	\$ 36,500	\$ 36,500
Restricted	984,200	1,068,600
Restricted for Center Facility Renovations	10,419,600	10,419,600
Total Budgeted Ending Fund Balance	\$ 11,440,300	\$ 11,524,700

Included in the above fund balance summary, is an estimated \$10,419,600 to be restricted for future special education center facility renovations. This restricted fund balance component is available for center program operators to request funding for renovations.

FY 2023-24 revenue is projected to be \$183.2 million:

- Property taxes - \$174.0 million (95% of total revenue)
- Other local revenues - \$1.5 million
- State Source revenues - \$7.5 million
- Other Financing Sources - \$0.2 million

FY 2023-24 expenditures are projected to be \$183.1 million:

- Special Education - Program Supervision and Direction - \$2.5 million
- Special Education - Program Operations – \$11.0 million
- Special Education - Plant and Fixed charges – \$7.8 million
- Special Education – PA-18 Distribution – \$159.3 million
- Special Education - LEA Transfers and Program Subsidies – \$2.5 million

The PA-18 distribution base funding for fiscal year 2023-24 has been budgeted at \$159,316,800. An additional \$2,450,000 is budgeted for group home and medical student support issues, incarcerated youth, startup assistance, extraordinary contingency, assistive technology equipment and Section 24 payments provided to the local districts that operate educational programs in juvenile detention facilities. The District’s Special Education Fund restricted fund balance is regulated by our fund balance target protocol. The protocol directs goal levels for the restricted fund balance of 5%-10% of Oakland Schools operations. The Oakland Schools Board of Education has determined for the past several years that the District would budget for a 5% restricted fund balance. Our FY 2023-24 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 2022-23 audited fund balance results are higher than the 5% target. The FY 2022 audited fund balance exceeded our current 5% target, and as such a supplemental PA-18 Distribution of \$3.7 million was distributed to the LEAs in FY 2023.

PROGRAM AND PERSONNEL

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

- Compliance Support
- Special Populations Capacity Building
- Student Services for Low Incidence
- Materials Center, Braille & Large Print Library
- Specialized Student Support (formerly Community Programs)

In FY 2023-24 staffing is projected to remain stable. Other minor staffing changes are detailed in the Enterprise Wide Executive Summary & Budget Assumptions under Staffing Changes.

Revenue

- Property taxes have been budgeted to increase by 5.0% 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 2023-24 pending a new state aid budget, with the exception of Section 147c MPERS UAAL Rate Stabilization revenue which is expected to increase and Section 51a which is budgeted to increase by 8%.
- Other Financing Source revenues, which consist of indirect revenue on grants, are projected to decrease by 16% year-to-year. Indirect revenue is directly correlated to direct grant spending and fluctuates annually based on the timing of expenditures.

Expenditures

- The Special Education PA-18 base distribution (department 078) shows an increase of \$11.0 million or 7.4% from the FY 2022-23 Amendment 2 budget. The FY 2022-23 budget contains a supplemental distribution budget of \$8.7 million not budgeted in FY 2023-24, of which \$3.7 million was distributed to constituent districts in December 2022 and the remaining may be distributed pending finalization of the year end audit.
- Salary and benefit budgets were forecasted in fiscal year 2023-24 to reflect a 2.5% across-the-board salary increase, plus step increases for staff not on the top step of their respective salary schedule. Budgets for 2023-24 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2022-23 budgets have been adjusted for unfilled positions and vacancies through February 2023.
- Property Tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.

Additional variances are included on the footnote pages.

FIVE-YEAR FORECAST OVERVIEW

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

REVENUE

1. Property tax revenues drive the revenue budget. Oakland Schools' property tax collection rate has been historically very high and stable. Oakland Schools utilizes projections obtained from Oakland County Equalization to create our taxable value forecasts. Based on the expectation of growth of the real-estate market, offset by the probability of Headlee rollbacks in the foreseeable future, property taxes are forecasted to increase by the following percentages:
 - a. 2024-25 3.7%
 - b. 2025-26 3.0%
 - c. 2026-27 through 2028-29 2.5%

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

2. The investment revenue forecast model uses a formula to generate the expected revenue figures for each fiscal year period. The investment revenue formula is comprised of 50% of the year's revenues plus 50% of the opening fund balance multiplied by the given fiscal year's expected investment rate of return. The factors relied upon in this forecast for growth in investment income are conservative and based on anticipated rates of return in the district's overnight sweep investment account. Significant effort will be placed on improving the rate of return on investment in the coming years while managing investments within the district's investment policy and state law. The current state of economic affairs as of March 2023 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
3. Fee-based service revenues are budgeted at \$100,000 million for 2023-24 and are expected to remain stable through the duration of the forecast.
4. State source revenues for the Special Education Fund, primarily Section 51, are projected to remain flat for the duration of the five-year forecast model. MPSERS 147c revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c is revenue/expenditure neutral. The final significant component of state source revenues is State Payment in Lieu of Taxes which represents reimbursement to the organization for personal property tax losses by the Local Community Stabilization Authority.
5. Other Financing Sources consist of the indirect revenues associated with our grant management responsibilities. This line item may fluctuate based on anticipated grant awards, but is forecasted to remain flat.

EXPENDITURES

1. Oakland Schools' non-union personnel salary and wage cycle is fiscal year based with regards to step movement and salary schedule increases. The forecast includes a salary/growth rate of 1.68%, which would be indicative of step movement from year to year. The forecast includes a 1% increase beginning 2024-25 and every year of the forecast thereafter.

2. The FICA rate is 7.65%. This rate is multiplied by the wage base (social security rate of 6.2% applied to individuals wages up to \$160,200 for calendar year 2023) to produce the FICA costs for the year.
3. There are 8 different retirement rates for school district employees, based on their hire date and/or their personal choice for retirement benefits.

The rates that are effective from October 1, 2022 through September 30, 2023 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	28.23%	25.31%	24.45%	20.96%	21.82%	20.96%	27.37%	27.16%
MPSERS UAAL Stabilization Rate	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%
Subtotal	44.88%	41.96%	41.10%	37.61%	38.47%	37.61%	44.02%	43.81%
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	44.88%	42.96%	44.10%	46.61%	45.47%	46.61%	46.02%	46.81%

The forecasted rates for October 1, 2023 through September 30, 2024 contained in the Governor’s proposed FY24 budget are:

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

In order to project a budgeted rate overall for Oakland Schools for 2023-24, 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 2023-24 has been established at 30.2%. 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 3.7% in the medical CPI for all five years of the forecast.
5. Purchased Services are held flat for the duration of the forecast with minor year-to-year fluctuations for specific projects.
6. Supply and material budgets are projected to grow by 1.0% for the duration of the forecast.

7. Capital outlay costs are budgeted to stay flat at \$113,400 annually for the entire forecast.

The Capital Outlay budget agrees to the 5-Year Capital Outlay Plan that is being presented to the School Board for first reading on March 21, 2023.

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

The LEA base distribution amounts projected are as follows:

2024-25	\$164,915,600
2025-26	\$169,844,300
2026-27	\$173,960,800
2027-28	\$178,178,100
2028-29	\$182,495,700

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

FUND BALANCE

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

2024-25	\$1.1 million	5.0%
2025-26	\$1.1 million	5.0%
2026-27	\$1.2 million	5.0%
2027-28	\$1.2 million	5.0%
2028-29	\$1.2 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 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET		FY to FY Percentage Change
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	27,029	36,500	36,500		0.00%
Restricted - Special Education	6,290,824	4,660,900	984,200		-78.88%
Restricted for Future Center Facility Renovations	10,419,600	10,419,600	10,419,600		0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	16,737,453	15,117,000	11,440,300		-24.32%
REVENUE:					
LOCAL SOURCES					
Property tax revenues	157,322,734	165,688,800	173,973,200	A	5.00%
Interest on investments	78,287	2,340,000	1,404,000	B	-40.00%
Workshop fees	19,300	50,000	50,000		0.00%
NCI Training Materials	30,750	30,000	30,000		0.00%
Miscellaneous and other	27,994	20,000	20,000		0.00%
TOTAL LOCAL SOURCES	157,479,065	168,128,800	175,477,200		4.37%
STATE SOURCES					
ISD Membership Sec 51a.2	48,720	62,200	62,200		0.00%
Special Ed Sec 51a	3,498,569	3,458,700	3,735,400	C	8.00%
MSB/D deduct (net) 51a.1	(146,246)	(321,200)	(321,200)		0.00%
Special Ed Sec 51f SE Cost Reimbursement	395,113	-	-		0.00%
State Payment in Lieu of Taxes	1,934,359	1,779,600	1,779,600		0.00%
Section 147a MPSERS Normal Cost Offset	217,720	104,900	104,900		0.00%
Section 147c MPSERS UAAL Rate Stabilization	1,767,593	1,798,300	1,948,300	D	8.34%
Section 147e MPSERS Employer DC Match	35,707	23,200	23,200		0.00%
MPSERS DC Credit	5,150	5,200	5,200		0.00%
Section 26.a Renaissance Zone	23,399	23,600	23,600		0.00%
School for Deaf/Blind 54	110,772	133,500	133,500		0.00%
TOTAL STATE SOURCES	7,890,856	7,068,000	7,494,700		6.04%
OTHER FINANCING SOURCES					
Indirect Revenue	272,817	298,000	250,000		-16.11%
TOTAL OTHER FINANCING SOURCES	272,817	298,000	250,000		-16.11%
TOTAL REVENUE	165,642,738	175,494,800	183,221,900		4.40%
TOTAL REVENUE AND BEGINNING FUND BALANCE	182,380,191	190,611,800	194,662,200		2.12%
EXPENDITURE SUMMARY:					
Oakland Schools - Program Supervision and Direction	1,958,700	2,159,900	2,528,800		17.08%
Oakland Schools - Program Operations	9,787,347	10,121,900	11,017,200		8.85%
Oakland Schools - Plant & Fixed Charges	6,699,073	7,402,100	7,824,700		5.71%
PA-18 Distribution	140,386,808	148,300,000	159,316,800		7.43%
PA-18 Additional Distribution	5,400,000	8,737,600	-		-100.00%
Center Program Facility Renovations	-	-	-		0.00%
LEA Transfers and Program Subsidies	3,031,288	2,450,000	2,450,000		0.00%
TOTAL EXPENDITURES	167,263,216	179,171,500	183,137,500		2.21%
Operating Surplus/(Deficit)	(1,620,478)	(3,676,700)	84,400		102.30%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	36,510	36,500	36,500		0.00%
Restricted - Special Education	4,660,865	984,200	1,068,600		8.58%
Restricted for Future Center Facility Renovations	10,419,600	10,419,600	10,419,600		0.00%
TOTAL FUND EQUITY, END OF YEAR	15,116,975	11,440,300	11,524,700		0.74%
TOTAL EXPEND AND ENDING BALANCE:	182,380,191	190,611,800	194,662,200		2.12%

**OAKLAND SCHOOLS SPECIAL EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION		FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET		FY to FY Percentage Change
018	Special Education Workshops	55,747	173,500	158,800		-8.47%
073	Regional Student Support-Psychological Services - 214	599,620	653,200	716,100		9.63%
073	Regional Student Support-Speech and Audiology - 215	337,923	353,700	371,600		5.06%
073	Regional Student Support-Social Work - 216	238,208	268,300	403,000	E	50.20%
073	Regional Student Support-Teacher Consultant - 218	1,148,405	1,132,700	1,280,700	E	13.07%
073	Regional Student Support-Pupil Support - 219	1,203,554	1,137,500	1,211,800		6.53%
073	Regional Student Support-Super. and Direction - 226	520,155	568,700	607,300		6.79%
074	Student Services-Speech and Audiology - 215	749,951	789,700	826,100		4.61%
074	Student Services-Orient Mobility - 217	544,996	587,900	614,400		4.51%
074	Student Services-Teacher Consultant - 218	3,465,334	3,442,200	3,742,600	E	8.73%
074	Student Services-Supervision and Direction - 226	546,683	454,200	552,700	E	21.69%
075	Compliance Support-Supervision and Direction - 226	661,082	945,500	1,107,100	E	17.09%
075	Compliance Support - 0281	603,982	644,900	668,400		3.64%
076	Assistive Materials Center - 0219	839,627	938,300	1,023,700	E	9.10%
076	Assistive Materials Center-Super. and Direction - 226	230,780	191,500	261,700	E	36.66%
078	PA-18 Base Distribution	140,386,808	148,300,000	159,316,800	F	7.43%
078	PA-18 Additional Distribution	5,400,000	8,737,600	-	G	-100.00%
078	LEA Transfers and Program Subsidies	3,031,288	2,450,000	2,450,000		0.00%
091	Plant & Fixed Charges - Facility Operations	174,570	181,600	183,200		0.88%
092	Plant & Fixed Charges - Telephone	52,005	52,400	61,000		16.41%
093	Facility Operations - Summit Place North	297,723	283,300	281,200		-0.74%
094	Plant & Fixed Charges - Capital Outlay	110,775	147,200	50,000	J	-66.03%
011	Property Tax Adjustments and Fees	139,840	552,700	582,300		5.36%
095	Operating Transfers Out	499,100	211,100	115,100	H	-45.48%
096	Corporate Allocation	5,425,060	5,973,800	6,551,900	I	9.68%
SPECIAL EDUCATION TOTAL		167,263,216	179,171,500	183,137,500		2.21%

OAKLAND SCHOOLS SPECIAL EDUCATION FUND BUDGET

FOOTNOTES

FISCAL YEAR 2023-2024

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

- A The 5% increase in Property Tax revenue reflects the tax base growth and its impact on the district's property tax revenues as forecasted by the Oakland County Equalization Department.
- B The decrease in interest income is a conservative projection due to forecasted economic uncertainties.
- C The Governor's Budget includes a 16% increase to Section 51a; an 8% increase is budgeted pending a final school aid budget.
- D The FY24 increase reflects the proposed UAAL rate increase from 16.65% to 16.89% plus the impact of vacancies budgeted in FY24.
- E Changes are the result of position vacancies in FY23 which are fully funded in FY24.
- F The PA-18 base distribution increase is a result of the property tax revenue growth, offset by changes in the OS operational accounts contained in this budget.
- G The decrease in the PA-18 Additional Distribution reflects the one time additional distribution in FY 2023 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 FY24 will be determined upon completion of the FY23 audit.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/14/2023

	Function	Location Description	FY2023 Amendment	FY2024 Depart Req
Type: 4 Revenue				
	Fund: 200	Special Education Fund		
	Function: 000	Not Applicable		
	Function: 000	Not Applicable	Total:	
			175,494,800.00	183,221,900.00
	Fund: 200	Special Education Fund	Total:	
			175,494,800.00	183,221,900.00
	Type: 4	Revenue	Total:	
			175,494,800.00	183,221,900.00
Type: 5 Expense				
	Fund: 200	Special Education Fund		
	Function: 122	Special Education		
	Function: 122	Special Education	Total:	
			1,500,000.00	1,500,000.00
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	
			97,700.00	109,500.00
	Function: 213	Health Services		
	Function: 213	Health Services	Total:	
			100,000.00	100,000.00
	Function: 214	Psychological Services		
	Function: 214	Psychological Services	Total:	
			1,003,200.00	1,066,100.00
	Function: 215	Speech Path & Audiology		
	Function: 215	Speech Path & Audiology	Total:	
			1,143,400.00	1,197,700.00
	Function: 216	Social Work Services		
	Function: 216	Social Work Services	Total:	
			268,300.00	403,000.00
	Function: 217	Visual Aid Services		
	Function: 217	Visual Aid Services	Total:	
			707,900.00	734,400.00
	Function: 218	Teacher Consultant		
	Function: 218	Teacher Consultant	Total:	
			4,574,900.00	5,023,300.00
	Function: 219	Othr Pupil Support Svc		
	Function: 219	Othr Pupil Support Svc	Total:	
			2,255,800.00	2,415,500.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	
			573,000.00	636,100.00
	Function: 222	Ed Media Services		
	Function: 222	Ed Media Services	Total:	
			0.00	0.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	
			2,180,100.00	2,559,100.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	
			100,400.00	103,400.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	
			756,600.00	815,300.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	
			525,100.00	574,800.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	
			165,800.00	175,300.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	
			552,700.00	590,900.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	
			399,000.00	408,600.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	
			13,000.00	13,000.00
	Function: 271	Pupil Transportation Services		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/14/2023

Function		Location Description		FY2023	FY2024
			Total:	Amendment	Depart Req
Function: 271	Pupil Transportation Services		Total:	93,300.00	96,900.00
Function: 281	Plan, Research, Dev and Eval				
Function: 281	Plan, Research, Dev and Eval		Total:	807,600.00	867,700.00
Function: 282	Communication Services				
Function: 282	Communication Services		Total:	240,400.00	260,900.00
Function: 283	Staff/Personnel Svcs				
Function: 283	Staff/Personnel Svcs		Total:	389,300.00	415,000.00
Function: 284	Support Svcs Tech				
Function: 284	Support Svcs Tech		Total:	2,589,100.00	2,730,200.00
Function: 285	Pupil Accounting				
Function: 285	Pupil Accounting		Total:	188,900.00	215,900.00
Function: 289	Other Central Services				
Function: 289	Other Central Services		Total:	171,100.00	173,400.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	349,100.00	342,500.00
Function: 411	Pymt to K12 Public W/In St				
Function: 411	Pymt to K12 Public W/In St		Total:	157,037,600.00	159,316,800.00
Function: 456	Building Improv Svcs				
Function: 456	Building Improv Svcs		Total:	0.00	0.00
Function: 511	Debt Svc LT-Principal				
Function: 511	Debt Svc LT-Principal		Total:	177,100.00	177,100.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	19,100.00	19,100.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno		Total:	192,000.00	96,000.00
Fund: 200	Special Education Fund		Total:	179,171,500.00	183,137,500.00
Type: 5	Expense		Total:	179,171,500.00	183,137,500.00

Oakland Schools

Annual Budgeting Amendment Report

As of 3/14/2023

	Location	Location Description		FY2023 Amendment	FY2024 Depart Req
Type: 4 Revenue					
Fund: 200	Special Education Fund				
	Location: 000	None	Total:	175,444,800.00	183,171,900.00
	Location: 013	Event Management Operations	Total:	50,000.00	50,000.00
	Fund: 200	Special Education Fund	Total:	175,494,800.00	183,221,900.00
	Type: 4	Revenue	Total:	175,494,800.00	183,221,900.00
Type: 5 Expense					
Fund: 200	Special Education Fund				
	Location: 001	Office Of The Superintendent	Total:	191,700.00	198,200.00
	Location: 002	Deputy Supt-Education Services	Total:	153,400.00	152,400.00
	Location: 003	Asst Supt-Finance & Operations	Total:	97,900.00	90,600.00
	Location: 006	Cabinet Admin Services	Total:	34,300.00	42,600.00
	Location: 007	Specialized Student Support	Total:	114,800.00	117,100.00
	Location: 011	Financial Services	Total:	927,900.00	982,000.00
	Location: 013	Event Management Operations	Total:	175,600.00	183,700.00
	Location: 014	Government & Community Svcs	Total:	167,200.00	177,700.00
	Location: 018	Event Management-Workshops	Total:	173,500.00	158,800.00
	Location: 022	Communications-Video Prod	Total:	0.00	0.00
	Location: 028	Tech Services-Licensing	Total:	407,700.00	417,700.00
	Location: 029	Tech Services Administration	Total:	118,200.00	93,700.00
	Location: 030	Technical Support Services	Total:	300,100.00	350,300.00
	Location: 032	Application Services	Total:	986,000.00	1,105,200.00
	Location: 033	Enterprise Tech Services	Total:	612,800.00	696,200.00
	Location: 038	Legal Affairs	Total:	196,000.00	240,700.00
	Location: 039	Records Management	Total:	13,300.00	13,300.00
	Location: 040	Auxiliary Services Admin	Total:	93,800.00	97,200.00
	Location: 041	Facilities Management	Total:	130,900.00	140,500.00
	Location: 042	Ofc of Procurement & Contracts	Total:	166,400.00	191,600.00
	Location: 044	Corporate & District Services	Total:	286,600.00	325,400.00
	Location: 045	Pupil Transportation	Total:	93,300.00	96,900.00
	Location: 046	AV Support Services	Total:	0.00	0.00
	Location: 047	Shipping & Receiving	Total:	73,000.00	79,600.00
	Location: 049	Communications Services	Total:	240,400.00	260,900.00
	Location: 072	Material Center	Total:	0.00	0.00
	Location: 073	Special Pops Capacity Building	Total:	4,114,100.00	4,590,500.00
	Location: 074	Student Svcs for Low Incidence	Total:	5,274,000.00	5,735,800.00
	Location: 075	Compliance Supervision/Support	Total:	1,590,400.00	1,775,500.00
	Location: 076	Materials Center	Total:	1,129,800.00	1,285,400.00
	Location: 078	Program Subsidies-Special Ed	Total:	159,487,600.00	161,766,800.00
	Location: 079	SE Center Facility Renovations	Total:	0.00	0.00
	Location: 081	School Culture and Climate	Total:	243,400.00	272,600.00
	Location: 083	Human Resources	Total:	389,300.00	415,000.00
	Location: 085	Instruction & Pedagogy	Total:	20,200.00	30,300.00
	Location: 086	Research/Evaluation & Assess	Total:	163,500.00	199,300.00
	Location: 087	Curriculum & Assessment	Total:	106,600.00	118,600.00
	Location: 089	Leadership & School Improvemnt	Total:	22,200.00	44,900.00
	Location: 091	Plant & Fixed-Plant Operations	Total:	181,600.00	183,200.00
	Location: 092	Plant & Fixed-Telephone	Total:	52,400.00	61,000.00
	Location: 093	Plant & Fixed-Plant Ops Summit	Total:	283,300.00	281,200.00

Oakland Schools
Annual Budgeting Amendment Report
 As of 3/14/2023

Location	Location Description		FY2023 Amendment	FY2024 Depart Req
Location: 094	Plant & Fixed-Capital Outlay	Total:	147,200.00	50,000.00
Location: 095	Transfers Out	Total:	211,100.00	115,100.00
Fund: 200	Special Education Fund	Total:	179,171,500.00	183,137,500.00
Type: 5	Expense	Total:	179,171,500.00	183,137,500.00

**OAKLAND SCHOOLS SPECIAL EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023-24**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
FUND 205				
FUND EQUITY, BEGINNING OF YEAR				
Non-Spendable prepaids, inventory; and deposits	-	3,300	3,300	0.00%
Unassigned	(36,795)	(172,900)	(172,900)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(36,795)	(169,600)	(169,600)	0.00%
OPERATING REVENUE				
State Sources	1,008,259	2,604,100	5,678,200	118.05%
Federal Sources	53,471,576	61,362,700	63,523,700	3.52%
TOTAL REVENUE	54,479,835	63,966,800	69,201,900	8.18%
TOTAL REVENUE AND BEG BALANCE	54,443,040	63,797,200	69,032,300	8.21%
EXPENDITURES				
Support Services Pupil - 210	2,476,397	4,880,500	8,385,400	71.81%
Support Services Instructional Staff - 220	488,855	704,600	578,900	-17.84%
Operation an Manintenance - 260	3,515	6,000	5,000	-16.67%
Support Services Central - 280	816,425	1,080,400	876,100	-18.91%
Non-Public School Pupils - 370	30,560	2,617,500	2,538,000	-3.04%
Payments to Other Public Schools - 410	50,543,133	54,314,100	56,433,100	3.90%
Fund Modificaations (Other Operating Transfers Out) - 610	253,724	363,700	385,400	5.97%
TOTAL EXPENDITURES	54,612,609	63,966,800	69,201,900	8.18%
FUND EQUITY, END OF YEAR				
Non-Spendable prepaids, inventory; and deposits	3,300	3,300	3,300	0.00%
Unassigned	(172,869)	(172,900)	(172,900)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(169,569)	(339,200)	(169,600)	-50.00%
TOTAL EXPEND AND ENDING BALANCE	54,443,040	63,627,600	69,032,300	8.49%

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

	Amend 2 2022-23	Proposed 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
REVENUES:							
Local Revenues:							
Property tax revenue	165,688,800	173,973,200	180,410,200	185,822,500	190,468,100	195,229,800	200,110,500
Investment revenue	2,340,000	1,404,000	1,225,800	1,261,900	1,293,000	1,324,800	1,357,400
Fee based service revenues	100,000	100,000	100,000	100,000	100,000	100,000	100,000
State Revenues	5,288,400	5,715,100	5,847,800	5,897,500	5,948,500	6,000,900	6,054,700
State Pmt in Lieu of Taxes	1,779,600	1,779,600	1,779,600	1,779,600	1,779,600	1,779,600	1,779,600
Other Financing Sources	298,000	250,000	250,000	250,000	250,000	250,000	250,000
TOTAL REVENUES	175,494,800	183,221,900	189,613,400	195,111,500	199,839,200	204,685,100	209,652,200
EXPENDITURES:							
Salaries/wages	9,635,200	10,691,600	10,978,100	11,272,300	11,574,400	11,884,600	12,203,100
Employee Benefits:							
FICA insurance	706,900	797,000	839,800	862,300	885,400	909,200	933,500
MPERS retirement program costs	2,636,500	3,170,300	3,414,000	3,540,500	3,671,700	3,807,800	3,949,000
MPERS Sec 147c	1,700,600	1,721,500	1,854,200	1,903,900	1,954,900	2,007,300	2,061,100
Healthcare insurance	1,307,600	1,430,600	1,483,500	1,538,400	1,595,300	1,654,300	1,715,500
Other employee insurances	376,200	390,400	402,100	414,200	426,600	439,400	452,600
Purchase Services	1,684,900	1,697,800	1,697,800	1,697,800	1,711,800	1,725,800	1,739,800
Supplies and Materials	307,200	310,800	313,900	317,000	320,200	323,400	326,600
Utilities	112,700	115,600	120,200	125,000	130,000	135,200	140,600
Capital Outlay	25,600	22,100	65,000	65,000	65,000	65,000	65,000
Capital Outlay: I. T. Refresh	147,200	50,000	48,400	48,400	48,400	48,400	48,400
Dues/Fees/Leases	426,900	423,000	423,000	423,000	423,000	423,000	423,000
Property tax abatement & delinquency WO	405,300	434,900	451,000	464,600	476,200	488,100	500,300
Operating Transfers - LEA base distribution	148,300,000	159,316,800	164,915,600	169,844,300	173,960,800	178,178,100	182,495,700
Operating Transfers - LEA add'l distribution	8,737,600	-	-	-	-	-	-
Operating Transfers - LEA support	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000	2,450,000
Operating Transfer Out - SRF	19,100	19,100	19,100	19,100	19,100	19,100	19,100
Operating Transfer Out - CP FUND 406:	192,000	96,000	96,000	96,000	96,000	96,000	96,000
TOTAL EXPENDITURES	179,171,500	183,137,500	189,571,700	195,081,800	199,808,800	204,654,700	209,619,300
OPERATING EXCESS (DEFICIT):	(3,676,700)	84,400	41,700	29,700	30,400	30,400	32,900

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

	Amend 2 2022-23	Proposed 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
FUND BALANCES:							
Beginning of Year:	15,117,000	11,440,300	11,524,700	11,566,400	11,596,100	11,626,500	11,656,900
Restricted-SE Ctr Renovation	10,419,600	10,419,600	10,419,600	10,419,600	10,419,600	10,419,600	10,419,600
Nonspendable	36,500	36,500	36,500	36,500	36,500	36,500	36,500
Restricted-Special Education	4,660,865	984,200	1,068,600	1,110,300	1,140,000	1,170,400	1,200,800
End of Year:	11,440,300	11,524,700	11,566,400	11,596,100	11,626,500	11,656,900	11,689,800
Restricted-SE Ctr Renovation	10,419,600	10,419,600	10,419,600	10,419,600	10,419,600	10,419,600	10,419,600
Nonspendable	36,500	36,500	36,500	36,500	36,500	36,500	36,500
Restricted-Special Education	984,200	1,068,600	1,110,300	1,140,000	1,170,400	1,200,800	1,233,700
End of Year Restricted FB as % of Exp net of LEA Transfers	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%



Career Focused Education Fund Original Budget and Five-Year Forecast

March 2023
Fiscal Year 2023-24

CAREER FOCUSED EDUCATION FUND SPECIFIC ANALYSIS

FUND OVERVIEW

The Oakland Schools Career Focused Education Fund is projected to have a FY 2023-24 year-end restricted fund balance (at the time of this printing) of \$6,912,400. Anticipated ending fund balances for FY 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Non-Spendable - Prepaids	\$ 40,000	\$ 40,000
Restricted	7,059,600	6,912,400
Total Budgeted Ending Fund Balance	\$ 7,099,600	\$ 6,952,400

The FY 2023-24 revenue is projected to be \$49.2 million:

- Property taxes - \$42.6 million (86% of total revenue)
- Other local revenues - \$.7 million
- State Source revenues - \$5.8 million
- Other Financing Source revenues - \$ 0.1 million

The FY 2023-24 expenditures are projected to be \$49.4 million:

- CFE – Campus & Other Program Operations - \$26.8 million
- LEA – Transfers & Direct Program Subsidies - \$5.4 million
- CFE – Plant & Fixed Charges - \$17.1 million

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

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

PROGRAM AND PERSONNEL

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

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

In FY 2023-24 CTE staffing will remain stable. Details of changes can be seen in the Enterprise Wide Executive Summary & Budget Assumptions under Staffing Changes.

Revenue

- Property taxes have been budgeted to increase by 5.0% based on our projections and supported by those of the Oakland County Equalization Division.
- Interest revenue is projected to decrease due to the uncertain economic forecast.
- State Revenue is projected to stay flat for 2023-24, with the exception of Sec 147c MPSERS UAAL Rate Stabilization revenue and Sec 61a.1 revenue. Section 61a.1 revenue is based on a formula heavily weighted toward completers of CTE programs and the ranking of CTE programs by demand. Revenue can fluctuate significantly year to year so a conservative estimate has been used for the 2023-24 adopted budget. Section 147c revenue is projected to increase due to the increase in the UAAL rate for 2023-24.

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 2023-24 to reflect a 2.5% across-the-board salary increase for nonunion 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 and contain a 1% increase. Budgets for 2023-24 assume all staff positions are filled for the entire fiscal year with no vacancies, whereas 2022-23 budgets have been adjusted for unfilled positions and vacancies through February 2023.
- The 2023-24 budget contains the addition of four School Resource Officers (SRO's) to be provided by the Oakland County Sheriff's Department at the District's expense. One of the

SRO's will be funded through a grant provided by the Michigan State Police, whereas the other three will be funded through local revenues.

- Property Tax abatements reflect a budget of .25% of the property tax revenue budget to address the Michigan Tax Tribunal unsettled claims.

Additional variances are included on the footnote pages.

FIVE-YEAR FORECAST OVERVIEW

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

REVENUE

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

a. 2024-25	3.7%
b. 2025-26	3.0%
c. 2026-27 through 2028-29	2.5%

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

2. The investment revenue forecast model uses a formula to generate the expected revenue figures for each fiscal year period. The investment revenue formula is comprised of 50% of the year's revenues plus 50% of the opening fund balance multiplied by the given fiscal year's expected investment rate of return. The factors relied upon in this forecast for growth in investment income are conservative and based on anticipated rates of return in the district's overnight sweep investment account. Significant effort will be placed on improving the rate of return on investment in the coming years while managing investments within the district's investment policy and state law. The current state of economic affairs as of March 2023 makes investment income uncertain. The District will continue to monitor investment returns and modify forecasts as deemed necessary on an ongoing basis.
3. Miscellaneous and other revenues are projected to remain flat through the balance of the forecast.
4. State source revenues of \$5.9 million in 2023-24 for the Career Focused Education Fund are comprised primarily of Section 61 and MPERS Sec 147 funds. Section 61 funds are projected to remain flat for the duration of the five-year forecast model. MPERS 147c revenues within State Revenues are projected to increase correspondingly to the expenditure increase for the same item, as 147c is revenue/expenditure neutral. The final significant component of state source revenues is State Payment in Lieu of Taxes which represents reimbursement to the organization for personal property tax losses by the Local Community Stabilization Authority.

- Other Financing Sources consist of the indirect revenues associated with our grant management responsibilities and revenue received from Wayne RESA for Section 107 Adult Education monitoring responsibilities. This line item remains flat for the duration of the forecast.

EXPENDITURES

- This fund’s forecast utilizes two salary/wage growth rate assumptions. The first rate is representative of the funds non-union personnel. Oakland Schools' non-union personnel salary and wage cycle is fiscal year based with regards to step movement and salary schedule increases, when applicable. The forecast includes a salary/growth rate of 1.63%, 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 1.0% for step increases as based on the current union contract.

The forecast includes a 1% 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 \$160,200 for calendar year 2023) 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, 2022 through September 30, 2023 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	28.23%	25.31%	24.45%	20.96%	21.82%	20.96%	27.37%	27.16%
MPSERS UAAL Stabilization Rate	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%	16.65%
Subtotal	44.88%	41.96%	41.10%	37.61%	38.47%	37.61%	44.02%	43.81%
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	44.88%	42.96%	44.10%	46.61%	45.47%	46.61%	46.02%	46.81%

The forecasted rates for October 1, 2023 through September 30, 2024 contained in the Governor’s proposed FY24 budget are:

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

In order to project a budgeted rate overall for Oakland Schools for 2023-24, 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 2023-24 has been established at 30.2%. 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.

5. 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 3.7% in the medical CPI for all five years of the forecast.
6. 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 2024-25, one SRO initially funded through a MSP grant will only be partially funded by that grant and the balance will be funded through local revenues. Beginning in 2025-26, all SRO’s will be 100% funded through local revenues.
7. Supply and material budgets as well as dues and fees are projected to grow by 1.0% for the duration of the forecast.
8. Ongoing utility annual cost increases at 4% are reflected in the assumption schedule.
9. 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 March 21, 2023. Oakland Schools has forecasted \$55,000, \$75,000 and \$20,000 to be expended for instructional capital, I.T. refresh capital and facilities non-instructional capital, respectively for all years of the forecast.

In addition, there are funds budgeted in the Campus Capital Projects Fund 404 for additional capital outlay needs.

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

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

11. Dues, Fees and Miscellaneous expenditures budgets are held flat for the duration of the forecast.
12. The property tax abatement budget is set at .25% of budgeted annual property tax revenue for all years of this forecast.
13. Regional Programs consists of resource allocations designed to meet countywide regional plan priorities. Budgets also include early college/dual enrollment for students attending the Oakland Schools Technical Campuses and costs for students to obtain regional certifications or attend CTE competitions. Total funding for these programs is \$3.6 million annually throughout the entire forecast.

14. All years of the forecast include \$543,700 for operating costs for the STEM mobile classroom.
15. 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:

2024-25	\$5.6 million	10.7%
2025-26	\$6.5 million	12.6%
2026-27	\$7.5 million	14.2%
2027-28	\$8.4 million	15.6%
2028-29	\$9.2 million	16.5%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET		FY to FY PERCENTAGE CHANGE
FUND EQUITY, BEGINNING OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	10,615	40,000	40,000		0.00%
Restricted - Career Focused Education	8,143,630	7,080,100	7,059,600		-0.29%
TOTAL FUND EQUITY, BEGINNING OF YEAR	8,154,245	7,120,100	7,099,600		-0.29%
REVENUE					
LOCAL SOURCES					
Property Taxes	38,485,399	40,527,100	42,553,500	A	5.00%
Interest on Investments	27,374	580,000	348,000	B	-40.00%
Program Revenue	54,743	10,000	10,000		0.00%
Program Tuition	-	1,000	1,000		0.00%
Workshop Revenue	3,755	10,000	10,000		0.00%
Oakland County Competitive Robotics Assoc.	12,245	20,000	20,000		0.00%
Early College Tuition-District	339,050	300,000	300,000		0.00%
Middle School Summer Camp	3,475	-	-		0.00%
Miscellaneous Revenue	11,341	10,000	10,000		0.00%
TOTAL LOCAL SOURCES	38,937,382	41,458,100	43,252,500		4.33%
STATE SOURCES					
Voc Ed Sec 61a.1	2,111,893	2,438,300	1,750,000	C	-28.23%
Voc Ed Administration Sec 61a.2	13,775	14,100	14,100		0.00%
CTE Early/Middle College Programs 61b	244,605	215,700	215,700		0.00%
CTE Per Pupil Incentive Sec 61d	(17)	60,900	60,900		0.00%
Section 147a MPSERS Normal Cost Offset	373,331	173,300	173,300		0.00%
Section 147c MPSERS UAAL Rate Stabilization	2,884,914	2,969,300	3,150,000	D	6.09%
Section 147e MPSERS Employer DC Match	61,227	38,300	38,300		0.00%
MPSERS DC Credit	12,721	10,100	10,100		0.00%
Section 26.a Renaissance Zone	5,724	5,700	5,700		0.00%
State Payment in Lieu of Taxes	473,292	435,300	435,300		0.00%
TOTAL STATE SOURCES	6,181,465	6,361,000	5,853,400		-7.98%
OTHER FINANCING SOURCES					
Sec 107 Adult Ed - Wayne RESA	23,011	25,000	25,000		0.00%
Indirect Revenue	119,118	102,300	103,100		0.78%
TOTAL OTHER FINANCING SOURCES	142,129	127,300	128,100		0.63%
TOTAL REVENUE	45,260,976	47,946,400	49,234,000		2.69%
TOTAL REVENUE AND BEG BALANCE	53,415,221	55,066,500	56,333,600		2.30%
EXPENDITURE SUMMARY:					
CFE - Campus & Other Program Operations	24,774,486	25,808,000	26,828,500		3.95%
LEA - Transfers & Program Subsidies	5,824,874	5,482,900	5,439,500		-0.79%
CFE - Plant & Fixed Charges	15,695,802	16,676,000	17,113,200		2.62%
TOTAL EXPENDITURES	46,295,162	47,966,900	49,381,200		2.95%
Operating Surplus/(Deficit)	(1,034,186)	(20,500)	(147,200)		618.05%
FUND EQUITY, END OF YEAR					
Non-Spendable for Prepaids, Inventory & Deposits	39,974	40,000	40,000		0.00%
Restricted - Career Focused Education	7,080,085	7,059,600	6,912,400		-2.09%
TOTAL FUND EQUITY, END OF YEAR	7,120,059	7,099,600	6,952,400		-2.07%
TOTAL EXPEND AND ENDING BALANCE	53,415,221	55,066,500	56,333,600		2.30%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION		FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET	FY to FY PERCENTAGE CHANGE
OAKLAND SCHOOLS OPERATIONS					
018	Workshop Budget	-	10,000	9,800	0.00%
051	CFE- Early College	448,401	456,200	456,200	0.00%
055	CFE - District & Campus Support-Improvement of Instr. 221	1,900,160	2,031,500	2,202,400	E 8.41%
055	CFE - Campus Transportation 271	-	7,000	7,000	0.00%
055	CFE - Personnel Services 283	15,956	40,000	40,000	0.00%
055	CFE - District & Campus Support-Supv & Dir 226	275,335	280,900	280,700	-0.07%
055	CFE.- Counseling 212	3,233	6,000	6,000	0.00%
055	CFE - District & Campus Support - Tech Support 284	221,081	246,500	246,500	0.00%
055	CFE - District & Campus Support - Academic 227	78,002	65,000	65,000	0.00%
055	CFE - District & Campus Support-Instructional Services 127	412,903	82,200	87,200	6.08%
061	LEA - Transportation Support	1,674,408	1,800,000	1,800,000	0.00%
062	STEMi Operational Budget	448,561	541,000	541,000	0.00%
063	LEA - Career Readiness	4,126,378	3,588,100	3,555,500	-0.91%
063	OCCRA - 0574	24,088	94,800	84,000	-11.39%
091	PFV-Plant & Fixed Charges - Facility Operations	271,895	295,000	296,700	0.58%
092	PHV-Plant & Fixed Charges - Telephone	52,019	52,500	57,100	8.76%
094	CAV-Plant & Fixed Charges - Capital Outlay	87,154	108,500	50,000	K -53.92%
	General Allocation	7,511,416	7,957,700	8,743,800	F 9.88%
095	TOV-Plant & Fixed Charges - Operating Transfers Out	7,739,100	8,127,100	7,823,100	G -3.74%
011	TXV-Property Tax Adjustments and Fees	34,218	135,200	142,500	5.40%
		25,324,308	25,925,200	26,494,500	2.20%
NW CAMPUS OPERATIONS					
056	NORTHWEST CAMPUS - Office Of The Principal 0241	526,550	648,400	662,400	2.16%
	NORTHWEST CAMPUS - Academic Support 0524	283,856	300,300	307,800	2.50%
	NORTHWEST CAMPUS - Extended Day Instruction 0127	127,812	168,000	151,100	-10.06%
	NORTHWEST CAMPUS - Summer School	4,077	25,000	14,500	-42.00%
	NORTHWEST CAMPUS - Counseling 0212	224,414	249,600	244,500	-2.04%
	NORTHWEST CAMPUS - Social Work 0216	153,232	163,200	155,300	-4.84%
	NORTHWEST CAMPUS - Custodial 0261	403,271	418,600	468,700	E 11.97%
	NORTHWEST CAMPUS - Transportation 0271	21,939	21,000	26,800	27.62%
	NORTHWEST CAMPUS - Security 0266	45,077	50,000	205,400	I 310.80%
	NORTHWEST CAMPUS - Technical Support 0284	92,942	98,700	119,700	21.28%
	Agricultural Operations 0501	329,211	391,500	404,800	3.40%
	Marketing, Sales & Services 0510	82,849	95,700	99,300	3.76%
	Culinary Services 0523	334,845	380,200	393,400	3.47%
	Construction Trades 0540	279,312	182,600	184,800	1.20%
	Energy & Electric 0541	168,547	168,100	177,600	5.65%
	Collision Repair 0549	197,154	209,000	216,800	3.73%
	Automobile Technician 0550	236,737	243,500	249,200	2.34%
	Graphics Communications 0562	74,265	187,800	149,800	-20.23%
	Machine Tool Operation 0564	5,432	-	-	0.00%
	Mechatronics 0575	158,356	186,400	190,000	1.93%
	Health Sciences 0580	328,395	355,500	363,800	2.33%
	Computer Programming/Programmer 0595	238,199	250,900	257,000	2.43%
	COVID-Related Expenses 0911	63,728	50,800	-	J -100.00%
		4,380,200	4,844,800	5,042,700	4.08%
F56	NORTHWEST CAMPUS - Facilities	333,298	282,500	353,200	H 25.03%
056	NW CAMPUS TOTAL	4,713,498	5,127,300	5,395,900	5.24%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION		FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET	FY to FY PERCENTAGE CHANGE
OAKLAND SCHOOLS OPERATIONS					
SE CAMPUS OPERATIONS					
057	SOUTHEAST CAMPUS - Office Of Principal 0241	565,508	657,100	635,100	-3.35%
	SOUTHEAST CAMPUS - Academic Support 0524	192,332	280,800	283,100	0.82%
	SOUTHEAST CAMPUS - Extended Day Instruction 0127	153,210	173,100	144,600	-16.46%
	SOUTHEAST CAMPUS - Summer School	6,633	24,500	16,500	-32.65%
	SOUTHEAST CAMPUS - Counseling 0212	212,477	227,600	218,100	-4.17%
	SOUTHWEST CAMPUS - Social Work 0216	163,096	168,000	159,600	-5.00%
	SOUTHEAST CAMPUS - Custodial 0261	621,219	671,800	714,100	E 6.30%
	SOUTHEAST CAMPUS - Transportation 0271	7,885	18,000	18,000	0.00%
	SOUTHEAST CAMPUS - Security 0266	67,725	65,800	233,400	I 254.71%
	SOUTHEAST CAMPUS - Technical Support 0284	91,794	103,700	118,500	14.27%
	Marketing, Sales & Services 0510	125,918	126,800	131,100	3.39%
	Culinary Services 0523	389,708	401,900	364,000	-9.43%
	Public Safety 0538	144,652	150,400	148,200	-1.46%
	Construction Trades 0540	234,708	233,300	238,900	2.40%
	Energy & Electric 0541	106,021	119,200	120,100	0.76%
	Cyber Security 0548	122,933	154,200	125,100	-18.87%
	Collision Repair 0549	146,733	121,600	115,100	-5.35%
	Automobile Technician 0550	226,303	210,400	231,500	10.03%
	Graphics Communications 0562	201,925	212,300	215,100	1.32%
	Machine Tool Operation 0564	11,782	-	-	0.00%
	Welding, Brazing, & Soldering 0566	104,856	128,300	125,000	-2.57%
	Mechatronics 0575	218,262	237,900	245,800	3.32%
	Health Sciences 0580	438,361	484,500	480,200	-0.89%
	Computer Programming/Programmer 0595	159,903	169,800	170,600	0.47%
	COVID-Related Expenses 0911	7,347	50,900	-	J -100.00%
		4,721,291	5,191,900	5,251,700	1.15%
F57	SOUTHEAST CAMPUS - Facilities	307,185	313,000	357,000	H 14.06%
057	SE CAMPUS TOTAL	5,028,476	5,504,900	5,608,700	1.89%
NE CAMPUS OPERATIONS					
058	NORTHEAST CAMPUS - Office Of The Principal 0241	631,256	667,800	719,900	7.80%
	NORTHEAST CAMPUS - Academic Support 0524	235,078	266,000	275,100	3.42%
	NORTHEAST CAMPUS - Extended Day Instruction 0127	253,571	216,400	150,200	L -30.59%
	NORTHEAST CAMPUS - Summer School	66,113	45,000	46,500	3.33%
	NORTHEAST CAMPUS - Counseling 0212	226,125	248,700	247,700	-0.40%
	NORTHEAST CAMPUS - Social Work 0216	233,079	187,500	183,500	-2.13%
	NORTHEAST CAMPUS - Custodial 0261	503,758	522,900	571,800	E 9.35%
	NORTHEAST CAMPUS - Transportation 0271	21,077	39,500	30,000	-24.05%
	NORTHEAST CAMPUS - Security 0266	100,513	101,100	257,300	I 154.50%
	NORTHEAST CAMPUS - Technical Support 0284	107,678	100,200	117,000	16.77%
	Marketing, Sales & Services 0510	143,090	146,900	149,900	2.04%
	Culinary Services 0523	403,644	358,000	429,800	E 20.06%
	Cosmetology 0531	660,213	712,400	724,400	1.68%
	Construction Trades 0540	421,677	347,100	347,900	0.23%
	Collision Repair 0549	210,638	227,400	232,900	2.42%
	Automobile Technician 0550	199,945	180,600	205,800	13.95%
	Machine Tool Operation 0564	133,104	140,100	140,900	0.57%
	Welding, Brazing, & Soldering 0566	176,388	183,500	188,800	2.89%
	Mechatronics 0575	188,126	184,300	186,000	0.92%
	Health Sciences 0580	330,582	354,000	360,400	1.81%
	Computer Programming/Programmer 0595	200,130	200,400	207,700	3.64%
	Computer Systems Networking & Telecommunications 0597	21,370	-	-	0.00%
	Covid Related Expenses 0911	33,296	51,000	-	J -100.00%
		5,500,451	5,480,800	5,773,500	5.34%
F58	NORTHEAST CAMPUS - Facilities	275,673	284,300	328,100	H 15.41%
058	NE CAMPUS TOTAL	5,776,124	5,765,100	6,101,600	5.84%

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND
EXPENDITURE BUDGET SUMMARY
FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET	FY to FY PERCENTAGE CHANGE
OAKLAND SCHOOLS OPERATIONS				
SW CAMPUS OPERATIONS				
059 SOUTHWEST CAMPUS - Office Of The Principal 0241	540,114	663,500	651,900	-1.75%
SOUTHWEST CAMPUS - Academic Support 0524	264,774	347,700	354,200	1.87%
SOUTHWEST CAMPUS - Extended Day Instruction 0127	154,972	161,100	141,300	-12.29%
SOUTHWEST CAMPUS - Summer School	5,592	20,000	16,500	-17.50%
SOUTHWEST CAMPUS - Counseling 0212	238,974	243,900	241,800	-0.86%
SOUTHWEST CAMPUS - Social Work 0216	148,572	155,200	149,100	-3.93%
SOUTHWEST CAMPUS - Custodial 0261	516,816	525,600	588,500	E 11.97%
SOUTHWEST CAMPUS - Transportation 0271	2,124	10,500	10,500	0.00%
SOUTHWEST CAMPUS - Security 0266	59,850	62,500	64,900	I 3.84%
SOUTHWEST CAMPUS - Technical Support 0284	93,063	112,600	124,000	10.12%
Agricultural Operations 0501	304,928	331,000	339,800	2.66%
Marketing, Sales & Services 0510	160,105	163,900	166,300	1.46%
Culinary Services 0523	397,001	407,400	416,000	2.11%
Collision Repair 0549	236,335	243,800	242,200	-0.66%
Automobile Technician 0550	232,293	235,700	246,100	4.41%
Medium & Heavy Truck Technology 0551	178,351	157,100	160,100	1.91%
Graphics Communications 0562	210,968	217,300	220,600	1.52%
Machine Tool Operation 0564	154,262	-	-	0.00%
Welding, Brazing, & Soldering 0566	182,732	187,000	190,100	1.66%
Mechatronics 0575	257,706	256,100	259,500	1.33%
Health Sciences 0580	503,262	482,100	526,200	E 9.15%
Computer Programming/Programmer 0595	146,056	148,800	153,500	3.16%
Computer Systems Networking & Telecommunications 0597	159,959	165,300	173,700	5.08%
Covid Related Expenses 0911	5,087	50,800	-	J -100.00%
	5,153,896	5,348,900	5,436,800	1.64%
F59 SOUTHWEST CAMPUS - Facilities	298,860	295,500	343,700	H 16.31%
059 SW CAMPUS TOTAL	5,452,756	5,644,400	5,780,500	2.41%
TOTAL CAMPUS OPERATIONS	20,970,854	22,041,700	22,886,700	3.83%
CAREER FOCUSED EDUCATION TOTAL	46,295,162	47,966,900	49,381,200	2.95%

OAKLAND SCHOOLS CAREER FOCUSED EDUCATION FUND BUDGET

FISCAL YEAR 2023-2024

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

- A The 5% increase in Property Tax revenue reflects the tax base growth and its impact on the district's property tax revenues as forecasted by the Oakland County Equalization Department.

- B The decrease in interest income is a conservative projection due to forecasted economic uncertainties.
- C The FY24 decrease in Sec. 61a.1 funding is a conservative estimate pending final state aid allocations.
- D The FY24 increase reflects the proposed UAAL rate increase from 16.65% to 16.89%.
- E Changes are the result of position vacancies in FY23 which are fully funded in FY24.
- F Changes are the result of position vacancies in FY23 which are fully funded in FY24 in departments which are partially allocated to this fund.

- G The decrease reflects the reduction of planned operating transfers to other funds in FY24.
- H The increase is due to an anticipated 20% rise in natural gas costs for half of the fiscal year.

- I The increase in security reflects a new School Resource Officers (SRO) at each campus in FY24; the SRO at the SW Campus is grant funded.

- J The separate tracking of COVID expenditures is discontinued in FY24.

Oakland Schools

Annual Budgeting Amendment Report

As of 3/14/2023

	Function	Location Description	FY2023 Amendment	FY2024 Depart Req
Type: 4 Revenue				
	Fund: 600	Vocational Ed Fund		
	Function: 000	Not Applicable		
	Function: 000	Not Applicable	Total:	
	Fund: 600	Vocational Ed Fund	Total:	
	Type: 4	Revenue	Total:	
			47,946,400.00	49,234,000.00
			47,946,400.00	49,234,000.00
			47,946,400.00	49,234,000.00
Type: 5 Expense				
	Fund: 600	Vocational Ed Fund		
	Function: 127	Career & Technical		
	Function: 127	Career & Technical	Total:	
			16,423,200.00	16,317,600.00
	Function: 211	Truancy/Absenteeism Services		
	Function: 211	Truancy/Absenteeism Services	Total:	
			96,200.00	105,000.00
	Function: 212	Guidance Services		
	Function: 212	Guidance Services	Total:	
			1,350,800.00	1,333,100.00
	Function: 216	Social Work Services		
	Function: 216	Social Work Services	Total:	
			673,900.00	647,500.00
	Function: 221	Improve of Instruction		
	Function: 221	Improve of Instruction	Total:	
			2,387,900.00	2,614,600.00
	Function: 222	Ed Media Services		
	Function: 222	Ed Media Services	Total:	
			0.00	0.00
	Function: 225	Technology Assisted Instructn		
	Function: 225	Technology Assisted Instructn	Total:	
			98,400.00	103,700.00
	Function: 226	Supv/Dir Instr Staff		
	Function: 226	Supv/Dir Instr Staff	Total:	
			298,900.00	307,800.00
	Function: 227	Academic Student Assessment		
	Function: 227	Academic Student Assessment	Total:	
			65,000.00	65,000.00
	Function: 231	Board of Education		
	Function: 231	Board of Education	Total:	
			259,500.00	262,600.00
	Function: 232	Exec Administration		
	Function: 232	Exec Administration	Total:	
			759,100.00	815,400.00
	Function: 241	Principal Office		
	Function: 241	Principal Office	Total:	
			2,636,800.00	2,669,300.00
	Function: 252	Fiscal Services		
	Function: 252	Fiscal Services	Total:	
			1,126,200.00	1,232,700.00
	Function: 257	Internal Services		
	Function: 257	Internal Services	Total:	
			165,900.00	175,500.00
	Function: 259	Oth Business Svcs		
	Function: 259	Oth Business Svcs	Total:	
			150,200.00	162,100.00
	Function: 261	Oper Bldg Svcs		
	Function: 261	Oper Bldg Svcs	Total:	
			3,731,100.00	4,153,300.00
	Function: 266	Security Services		
	Function: 266	Security Services	Total:	
			298,000.00	779,200.00
	Function: 271	Pupil Transportation Services		
	Function: 271	Pupil Transportation Services	Total:	
			124,600.00	121,100.00
	Function: 281	Plan, Research, Dev and Eval		
	Function: 281	Plan, Research, Dev and Eval	Total:	
			209,300.00	249,400.00
	Function: 282	Communication Services		

Oakland Schools
Annual Budgeting Amendment Report
As of 3/14/2023

Function		Location Description		FY2023 Amendment	FY2024 Depart Req
Function: 282	Communication Services		Total:	239,100.00	262,000.00
Function: 283	Staff/Personnel Svcs				
Function: 283	Staff/Personnel Svcs		Total:	989,300.00	1,048,900.00
Function: 284	Support Svcs Tech				
Function: 284	Support Svcs Tech		Total:	3,901,900.00	4,243,200.00
Function: 285	Pupil Accounting				
Function: 285	Pupil Accounting		Total:	188,400.00	215,200.00
Function: 289	Other Central Services				
Function: 289	Other Central Services		Total:	171,500.00	173,800.00
Function: 299	Other Support Services				
Function: 299	Other Support Services		Total:	188,000.00	193,500.00
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:	218,600.00	218,600.00
Function: 627	Fund Mod-Co-op Activity				
Function: 627	Fund Mod-Co-op Activity		Total:	19,100.00	19,100.00
Function: 632	Fund Mod-2016 Debt				
Function: 632	Fund Mod-2016 Debt		Total:	1,800,000.00	3,300,000.00
Function: 645	Fund Mod-CP CFE Reno				
Function: 645	Fund Mod-CP CFE Reno		Total:	6,100,000.00	4,400,000.00
Function: 647	Fund Mod-CP Adm Bldg Reno				
Function: 647	Fund Mod-CP Adm Bldg Reno		Total:	208,000.00	104,000.00
Fund: 600	Vocational Ed Fund		Total:	47,966,900.00	49,381,200.00
Type: 5	Expense		Total:	47,966,900.00	49,381,200.00

Oakland Schools

Annual Budgeting Amendment Report

As of 3/14/2023

Location	Location Description	FY2023 Amendment	FY2024 Depart Req
Type: 4 Revenue			
Fund: 600	Vocational Ed Fund		
Location: 000	None	Total: 47,605,400.00	48,893,000.00
Location: 013	Event Management Operations	Total: 10,000.00	10,000.00
Location: 050	Career Focused Educ Admin	Total: 20,000.00	20,000.00
Location: 051	OTC Early College	Total: 300,000.00	300,000.00
Location: 055	District & Campus Support	Total: 0.00	0.00
Location: 056	OSTC-NW	Total: 1,700.00	1,700.00
Location: 057	OSTC-SE	Total: 3,000.00	3,000.00
Location: 058	OSTC-NE	Total: 4,000.00	4,000.00
Location: 059	OSTC-SW	Total: 2,300.00	2,300.00
Fund: 600	Vocational Ed Fund	Total: 47,946,400.00	49,234,000.00
Type: 4	Revenue	Total: 47,946,400.00	49,234,000.00

Type: 5 Expense

Fund: 600	Vocational Ed Fund		
Location: 001	Office Of The Superintendent	Total: 191,100.00	197,600.00
Location: 002	Deputy Supt-Education Services	Total: 151,900.00	151,400.00
Location: 003	Asst Supt-Finance & Operations	Total: 97,600.00	90,700.00
Location: 006	Cabinet Admin Services	Total: 34,300.00	42,600.00
Location: 007	Specialized Student Support	Total: 114,500.00	116,800.00
Location: 011	Financial Services	Total: 938,000.00	998,600.00
Location: 013	Event Management Operations	Total: 178,000.00	183,700.00
Location: 014	Government & Community Svcs	Total: 170,100.00	177,300.00
Location: 018	Event Management-Workshops	Total: 10,000.00	9,800.00
Location: 021	Oakland Opportunity Academy	Total: 0.00	0.00
Location: 022	Communications-Video Prod	Total: 0.00	0.00
Location: 028	Tech Services-Licensing	Total: 407,700.00	417,700.00
Location: 029	Tech Services Administration	Total: 122,900.00	96,700.00
Location: 030	Technical Support Services	Total: 299,300.00	349,700.00
Location: 032	Application Services	Total: 983,100.00	1,102,200.00
Location: 033	Enterprise Tech Services	Total: 1,318,700.00	1,501,200.00
Location: 038	Legal Affairs	Total: 338,000.00	382,700.00
Location: 039	Records Management	Total: 13,300.00	13,300.00
Location: 040	Auxiliary Services Admin	Total: 94,000.00	97,400.00
Location: 041	Facilities Management	Total: 147,300.00	156,000.00
Location: 042	Ofc of Procurement & Contracts	Total: 359,000.00	412,300.00
Location: 044	Corporate & District Services	Total: 284,600.00	320,200.00
Location: 045	Pupil Transportation	Total: 8,600.00	8,800.00
Location: 046	AV Support Services	Total: 0.00	0.00
Location: 047	Shipping & Receiving	Total: 72,900.00	79,600.00
Location: 049	Communications Services	Total: 239,100.00	262,000.00
Location: 051	OTC Early College	Total: 456,200.00	456,200.00
Location: 055	District & Campus Support	Total: 2,759,100.00	2,934,800.00
Location: 056	OSTC-NW	Total: 5,127,300.00	5,395,900.00
Location: 057	OSTC-SE	Total: 5,504,900.00	5,608,700.00
Location: 058	OSTC-NE	Total: 5,765,100.00	6,101,600.00
Location: 059	OSTC-SW	Total: 5,644,400.00	5,780,500.00
Location: 061	LEA Transportation Support	Total: 1,800,000.00	1,800,000.00
Location: 062	STEMi	Total: 541,000.00	541,000.00

Oakland Schools
Annual Budgeting Amendment Report
As of 3/14/2023

Location		Location Description		FY2023 Amendment	FY2024 Depart Req
Location:	063	Career Readiness	Total:	3,682,900.00	3,639,500.00
Location:	081	School Culture and Climate	Total:	178,300.00	202,000.00
Location:	083	Human Resources	Total:	949,300.00	1,008,900.00
Location:	085	Instruction & Pedagogy	Total:	116,400.00	130,800.00
Location:	086	Research/Evaluation & Assess	Total:	209,800.00	247,400.00
Location:	087	Curriculum & Assessment	Total:	52,800.00	93,600.00
Location:	089	Leadership & School Improvemnt	Total:	22,300.00	45,100.00
Location:	091	Plant & Fixed-Plant Operations	Total:	295,000.00	296,700.00
Location:	092	Plant & Fixed-Telephone	Total:	52,500.00	57,100.00
Location:	094	Plant & Fixed-Capital Outlay	Total:	108,500.00	50,000.00
Location:	095	Transfers Out	Total:	8,127,100.00	7,823,100.00
Fund:	600	Vocational Ed Fund	Total:	47,966,900.00	49,381,200.00
Type:	5	Expense	Total:	47,966,900.00	49,381,200.00

**OAKLAND SCHOOLS CAREER FOCUSED EDUCATION
FUNDED PROJECTS/GRANTS
REVENUE AND EXPENDITURE BUDGET
FISCAL YEAR 2023-24**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET	% CHANGE
FUND 605				
FUND EQUITY, BEGINNING OF YEAR				
Unassigned	(582)	(22,600)	(22,600)	0.00%
TOTAL FUND EQUITY, BEGINNING OF YEAR	(582)	(22,600)	(22,600)	0.00%
OPERATING REVENUE				
Non-Educational Entity	65,323	389,200	279,000	-28.31%
State Sources	16,445	103,100	47,000	-54.41%
Federal Sources	2,079,470	1,759,000	1,707,500	-2.93%
TOTAL REVENUE	2,161,238	2,251,300	2,033,500	-9.67%
TOTAL REVENUE AND BEG BALANCE	2,160,656	2,228,700	2,010,900	-9.77%
EXPENDITURES				
Added Needs - 120	212,609	374,100	175,500	-53.09%
Support Services Pupil - 210	1,479,225	1,378,900	1,317,000	-4.49%
Support Services Instructional Staff - 220	364,343	311,800	362,000	16.10%
Operation an Manintenance - 260	-	33,000	-	-100.00%
Pupil Transportation Services -270	15,124	153,500	32,500	-78.83%
Support Services Central - 280	111,990	-	146,500	100.00%
TOTAL EXPENDITURES	2,183,291	2,251,300	2,033,500	-9.67%
FUND EQUITY, END OF YEAR				
Unassigned	(22,635)	(22,600)	(22,600)	0.00%
TOTAL FUND EQUITY, END OF YEAR	(22,635)	(22,600)	(22,600)	0.00%
TOTAL EXPEND AND ENDING BALANCE	2,160,656	2,228,700	2,010,900	-9.77%

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

	Amend 2 2022-23	Proposed 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
REVENUES:							
Local Revenues:							
Property tax revenues	40,527,100	42,553,500	44,128,000	45,451,800	46,588,100	47,752,800	48,946,600
Investment revenue	580,000	348,000	410,800	411,000	431,400	452,800	474,300
Miscellaneous and other revenues	351,000	351,000	351,000	351,000	351,000	351,000	351,000
State Revenues	5,925,700	5,418,100	5,540,100	5,607,500	5,676,500	5,747,000	5,819,200
State payment in lieu of taxes	435,300	435,300	473,300	473,300	473,300	473,300	473,300
Other Financing Sources	127,300	128,100	128,100	128,100	128,100	128,100	128,100
TOTAL REVENUES:	47,946,400	49,234,000	51,031,300	52,422,700	53,648,400	54,905,000	56,192,500

EXPENDITURES:

Oakland Schools - Direct Programing:

Salaries/wages - Non union	6,838,500	7,574,200	7,923,400	8,131,800	8,345,700	8,565,200	8,790,500
Salaries/wages - Union	9,509,800	9,623,600	9,816,100	10,012,400	10,212,600	10,416,900	10,625,200
Total Salaries/wages	16,348,300	17,197,800	17,739,500	18,144,200	18,558,300	18,982,100	19,415,700
Employee Benefits:							
FICA insurance	1,208,500	1,223,700	1,357,100	1,388,000	1,419,700	1,452,100	1,485,300
MPERS retirement program costs	4,637,600	4,855,000	5,516,600	5,698,900	5,887,200	6,081,900	6,283,000
MPERS Sec 147c	2,816,700	2,831,600	2,953,600	3,021,000	3,090,000	3,160,500	3,232,700
Healthcare insurance	2,426,800	2,452,400	2,543,100	2,637,200	2,734,800	2,836,000	2,940,900
Other employee insurances	718,900	792,700	816,500	841,000	866,200	892,200	919,000
Purchased Services	3,278,700	3,654,800	3,845,700	3,982,300	4,061,900	4,143,100	4,226,000
Supplies and Materials	1,293,200	1,398,300	1,412,300	1,426,400	1,440,700	1,455,100	1,469,700
Utilities Costs	612,800	721,900	750,800	780,800	812,000	844,500	878,300
Capital Outlay-instructional equipment	9,000	-	55,000	55,000	55,000	55,000	55,000
Capital Outlay-IT Refresh	108,500	50,000	75,000	75,000	75,000	75,000	75,000
Capital Outlay-facility, non-instruct capital	2,000	2,000	20,000	20,000	20,000	20,000	20,000
Dues/Fees/Leases	140,700	136,500	136,500	136,500	136,500	136,500	136,500
Property tax abatement & delinquency WO	99,100	106,400	110,300	113,600	116,500	119,400	122,400
Operating Transfers Out - CPF 404	6,100,000	4,400,000	5,500,000	3,700,000	3,900,000	4,200,000	4,200,000
Operating Transfers Out - CPF 406	208,000	104,000	104,000	104,000	104,000	104,000	104,000
Operating Transfers Out - Debt Service*	1,800,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,800,000
Operating Transfers Out - SRF	19,100	19,100	19,100	19,100	19,100	19,100	19,100
Operating Transfers Out - LEAs	199,500	195,500	134,000	134,000	134,000	134,000	134,000
Targeted Efficiencies							
Total Expenditure - Direct Programing	42,027,400	43,441,700	46,389,100	45,577,000	46,730,900	48,010,500	49,516,600

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

	Amend 2 2022-23	Proposed 2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29
Oakland Schools - Regional Programs:							
Tuition - Early College/Dual Enrollment	392,000	392,000	392,000	392,000	392,000	392,000	392,000
Regional certifications/competitions	118,500	118,500	118,500	118,500	118,500	118,500	118,500
K-12 Career Readiness - LEA support	3,088,000	3,088,000	3,088,000	3,088,000	3,088,000	3,088,000	3,088,000
PS - STEM mobile classroom	541,000	541,000	543,700	543,700	543,700	543,700	543,700
Regional Programs - LEA support	4,139,500	4,139,500	4,142,200	4,142,200	4,142,200	4,142,200	4,142,200
Transportation Reimbursement - LEA support	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Total Expenditures - Regional Programs	5,939,500	5,939,500	5,942,200	5,942,200	5,942,200	5,942,200	5,942,200
GRAND TOTAL EXPENDITURES	47,966,900	49,381,200	52,331,300	51,519,200	52,673,100	53,952,700	55,458,800
GRAND TOTAL EXCESS/(DEFICIT)	(20,500)	(147,200)	(1,300,000)	903,500	975,300	952,300	733,700
FUND BALANCES:							
Beginning of Year - Non-spendable	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Beginning of Year - Restricted	7,080,100	7,059,600	6,912,400	5,612,400	6,515,900	7,491,200	8,443,500
Beginning of Year - Total	7,120,100	7,099,600	6,952,400	5,652,400	6,555,900	7,531,200	8,483,500
End of Year - Non-spendable	40,000	40,000	40,000	40,000	40,000	40,000	40,000
End of Year - Restricted	7,059,600	6,912,400	5,612,400	6,515,900	7,491,200	8,443,500	9,177,200
End of Year - Total	7,099,600	6,952,400	5,652,400	6,555,900	7,531,200	8,483,500	9,217,200
End of Year Restricted FB as % of Exp.	14.7%	14.0%	10.7%	12.6%	14.2%	15.6%	16.5%



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

March 2023
Fiscal Year 2023-24

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

This fund is projected to have a FY 2023-24 year-end committed fund balance of \$3,183,600. Anticipated ending fund balances for FY 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Non-Spendable - Prepaids	\$ 81,600	\$ 81,600
Committed fund balance	4,272,800	3,183,600
Total Budgeted Ending Fund Balance	\$ 4,354,400	\$ 3,265,200

FY 2023-24 revenue is projected to be \$18.1 million:

- Tuition revenue - \$3.1 million
- Graduation Alliance - \$1.5 million
- Foreign Exchange - \$.3 million
- Shared Services - \$11.2 million
- State Aid Revenue (Sec 147) - \$1.5 million
- Indirect and other revenue - \$.5 million

FY 2023-24 operational expenses are projected to be \$19.2 million:

- Tuition program expenditures - \$3.2 million
- Graduation Alliance - \$1.5 million
- Foreign Exchange - \$.3 million
- Shared Services, including administration - \$14.2 million

Staffing levels in this fund are currently budgeted at a 4.0 decrease due to changes in technology intergovernmental agreements. Staffing is completely dependent on existing intergovernmental agreements for shared services and based on enrollment in tuition programs. It will be reevaluated as necessary throughout 2023-24.

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. This fund is projected to have a FY 2023-24 year-end committed fund balance of \$12,062,600. Anticipated ending fund balances for FY 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Non-Spendable - Prepays	\$ 129,200	\$ 129,200
Committed fund balance	13,154,500	12,062,600
Total Budgeted Ending Fund Balance	\$ 13,283,700	\$ 12,191,800

FY 2023-24 revenue is projected to be \$1.3 million:

- Operating Transfer In, including Oakland Schools Fees - \$.5 million
- ONE Fees - \$.5 million
- E-Rate Revenue & Interest - \$.3 million

FY 2023-24 expenditures are projected to be \$2.3 million:

- Literacy Essentials Oakland - \$.9 million
- Capital Outlay - \$1.0 million
- Professional Services, Maintenance & Other - \$.4 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 2023-24 revenue is projected to be \$12.5 million:

- Medicaid Fees (State and Federal) – \$12.3 million
- State Revenue (MPERS Sec 147) & Other - \$.2 million

FY 2023-24 expenditures are projected to be \$12.5 million:

- Wages & Benefits - \$.6 million
- Facility & Program Operations - \$.2 million
- Transfers to LEAs - \$11.7 million

HR/Finance Consortium Fund 277

The HR/Finance Consortium is a result of a collaborative effort between twenty-two (22) Oakland County school districts to select a county-wide Enterprise Resource Planning system for HR and financial applications. The 22 school districts have or are undergoing conversion to the new application in phases. In FY 2012-13 through FY 2015-16 Oakland Schools transferred a net \$4,875,000 from the Collaborative Program Development Initiative (CPDI) Fund, which is a component of the ONE Fund 271, to subsidize the per student cost for all participating districts. In addition, The ONE Fund granted \$.7 million to the Consortium for startup costs, which is being repaid in installments beginning in 2019-20 and will be fully repaid in 2023-24. Anticipated ending fund balances for FY 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Committed fund balance	\$ 387,200	\$ 366,100

FY 2023-24 revenue is projected to be \$1.3 million:

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

FY 2023-24 operational expenses are projected to be \$1.3 million:

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

All districts in the consortium should complete conversion activities by the end of 2022-23.

School Activities Fund 290

Due to the issuance of Governmental Accounting Standards Board (GASB) 84, Fiduciary Activities, Oakland Schools created a School Activities Fund in 2019-20 to report activities previously considered fiduciary activities, but no longer meeting that definition per GASB 84. Projected revenues and expenditures both total \$180,000. This fund has a projected ending fund balance of \$263,000 in both FY 2022-23 and 2023-24.

DEBT SERVICE FUNDS – FUND SPECIFIC ANALYSIS

Oakland Schools maintains three debt service funds as follows:

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

The Debt Service Fund 313 – Qualified School Construction Bond (QSCB) accounts for the 2010 bond which was used to fund Oakland Schools’ renovations of the Administration Building and Career Focused Education Campuses. 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 2022-23 and 2023-24 for the three debt service funds are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
DSF 311 - 2016 Refunding Bonds Restricted Fund Balance	\$ 6,427,200	\$ 7,310,800
DSF 313 - QSCB Restricted Fund Balance	\$ 1,231,300	\$ 464,400
DSF 314 - QSCB Construction Reserve Fund Restricted Fund Balance	\$ 10,741,800	\$ 11,341,200

FY 2023-24 revenue consists primarily of operating transfers to fund debt service, interest earnings and a Federal interest subsidy in the QSCB Construction Reserve Fund.

FY 2023-24 expenditures consist of principal and interest payments, along with minor investment advisory service fees.

CAPITAL PROJECT FUNDS – FUND SPECIFIC ANALYSIS

CFE Technical Campus Renovations Phase II Project – Fund 404

Oakland Schools Career Focused Education Technical Campus Renovations continue based on need at each of the four technical campuses. Anticipated ending fund balances for FY 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Non-Spendable - Prepaids	\$ 79,700	\$ 79,700
Committed fund balance	19,976,400	7,582,500
Total Budgeted Ending Fund Balance	\$ 20,056,100	\$ 7,662,200

FY 2023-24 revenue is projected to be \$4.5 million which consists of interest earned and an operating transfer in from the Career Focused Education Fund of \$4.4 million.

FY 2023-24 expenditures are projected to be \$16.9 million, consisting of various facility renovations detailed in the 5-year capital plan of the organization. Two significant projects expected to be either completed or mostly completed in 2023-24 are building safety and security updates and parking lot repaving.

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: information technology updates, maintenance, energy updates, accessibility upgrades, audio/visual upgrades, furniture and equipment and security upgrades. FY 2022-23 and 2023-24 fund balances are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Committed fund balance	\$ 139,500	\$ 139,500
Non-Spendable Prepaids & Inventory	11,179,000	10,445,400
Total Budgeted Ending Fund Balance	\$ 11,318,500	\$ 10,584,900

FY 2023-24 revenue is projected to be \$.6 million and consists of interest earned and operating transfers from the GEF, SEF and CFEF.

FY 2023-24 expenditures are projected to be \$1.3 million consisting of various facility renovations detailed in the 5-year capital plan of the organization.

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 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Net investment in capital assets	\$ 82,500	\$ 82,500
Unrestricted net position	(1,015,600)	(1,198,000)
Total net position	\$ (933,100)	\$ (1,115,500)

FY 2023-24 revenue is projected to be \$1.8 million:

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

FY 2023-24 expenditures are projected to be \$2.0 million:

- Wages & Benefits - \$.7 million
- Purchased Services - \$.6 million
- Depreciation - \$.1 million
- Supplies & Materials - \$.5 million
- Facility Operations - \$.1 million

INTERNAL SERVICE FUNDS – FUND SPECIFIC ANALYSIS

Risk Related Activity Fund (RRAF) – FUND 810

The RRAF is an internal service fund in which all insurances of the district are reported. This fund is projected to have FY 2023-24 year-end total net assets of \$2.6 million. Anticipated net assets for FY 2022-23 and 2023-24 are detailed in the schedule below:

	FY 2022-23 Amend 2 Budget	FY 2023-24 Budget
Claim Fluctuation Reserve - Health Care Insurance	\$ 100,000	\$ 100,000
Claim Fluctuation Reserve - Dental Insurance	276,800	276,800
Claim Fluctuation Reserve - Vision Insurance	31,000	31,000
Claim Fluctuation Reserve - Life Insurance	1,700	1,700
Claim Fluctuation Reserve - Short/Long Term Disability Ins	11,400	11,400
Claim Fluctuation Reserve - Workers Compensation Insura	15,000	15,000
Claim Fluctuation Reserve - Unemployment Insurance	50,000	50,000
Claim Fluctuation Reserve - General Liability Insurance	900	900
Claim Fluctuation Reserve - Errors & Omissions Insurance	300	300
Claim Fluctuation Reserve - Professional Liability	680,000	720,000
Claim Fluctuation Reserve - Building, Vehicle & Other Insu	6,100	6,100
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,000,000
Contingency Reserve - W/C Settlements	100,000	100,000
Contingency Reserve - P/C Settlements	72,900	72,900
Contingency Reserve - Wellbeing	15,000	-
Retained Earnings	138,800	173,100
Total Net Position	\$ 2,499,900	\$ 2,559,200

Note: The district has fully funded (100%) its compensated absence liabilities through June 30, 2022 and will continue to fund the liabilities annually. The accruals reflected on the fund's balance sheet for compensated absences total \$3.4 million.

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 SHARED SERVICES & TUITION PROGRAMS FUND 270
 FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-spendable for prepaids and deposits	239	81,600	81,600
Committed	4,605,407	5,749,600	4,272,800
TOTAL FUND EQUITY, BEGINNING OF YEAR	4,605,646	5,831,200	4,354,400
REVENUE			
LOCAL SOURCES			
Interest Earned	1,027	47,000	28,200
Virtual Learning Academy K-8 Tuition	4,602,270	1,637,500	1,637,500
Virtual Learning Academy 9-12 Tuition	986,042	670,000	670,000
Virtual Learning Academy K-8 Tuition Refund	(1,596,387)	(2,600,000)	-
Accelerated College Experience Tuition	882,000	764,400	764,400
Accelerated College Experience Tuition Refund	(589,500)	-	-
Graduation Alliance	1,359,625	1,523,500	1,523,500
Foreign Exchange Program	-	321,000	321,000
Shared Services	10,246,854	11,854,700	11,169,800
Misc Revenue	90,244	5,000	5,000
TOTAL LOCAL SOURCES	15,982,175	14,223,100	16,119,400
STATE SOURCES			
Section 147a MPSERS Normal Cost Offset	143,069	79,200	79,200
Section 147c MPSERS UAAL Rate Stabilization	1,238,835	1,358,200	1,377,700
Section 147e MPSERS Employer DC Match	23,464	17,600	17,600
TOTAL STATE SOURCES	1,405,368	1,455,000	1,474,500
OTHER FINANCING SOURCES			
Indirect Revenue	512,343	567,400	484,400
TOTAL OTHER FINANCING SOURCES	512,343	567,400	484,400
TOTAL REVENUE	17,899,886	16,245,500	18,078,300
TOTAL REVENUE AND BEG BALANCE	22,505,532	22,076,700	22,432,700
EXPENDITURES			
Virtual Learning Academy K-8	2,539,069	1,789,100	1,907,800
Virtual Learning Academy 9-12	586,077	372,000	374,100
Oakland Accelerated College Experience	855,687	880,500	911,500
Graduation Alliance	1,253,283	1,493,800	1,497,000
Foreign Exchange Program	1,250	256,800	259,400
Shared Services	10,841,090	12,250,500	13,428,200
Cost Recovery & Tuition Program Administration	597,878	679,600	789,500
TOTAL EXPENDITURES	16,674,334	17,722,300	19,167,500
FUND EQUITY, END OF YEAR			
Non-spendable for prepaids and deposits	81,641	81,600	81,600
Committed	5,749,557	4,272,800	3,183,600
TOTAL FUND EQUITY, END OF YEAR	5,831,198	4,354,400	3,265,200
TOTAL EXPEND AND ENDING BALANCE	22,505,532	22,076,700	22,432,700

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
OAKLAND NETWORK FOR EDUCATION FUND 271
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-spendable for prepaids and deposits	249,307	129,200	129,200
Committed	8,502,103	9,940,300	13,154,500
FUND EQUITY, BEGINNING OF YEAR	8,751,410	10,069,500	13,283,700
REVENUE			
Operating Transfer In - GEF	1,013,400	613,400	413,400
Operating Transfer In - SEF	6,600	6,600	6,600
Operating Transfer In - CFEF	6,600	6,600	6,600
Operating Transfer In - HR/Finance Consortium	250,000	100,000	50,000
CTN Revenue	-	2,820,700	-
ONE capital outlay fees	534,785	534,800	534,800
Erate Discount	66,557	66,600	66,600
Interest Earned	11,669	290,000	174,000
TOTAL REVENUE	1,889,611	4,438,700	1,252,000
TOTAL REVENUE AND BEG BALANCE	10,641,021	14,508,200	14,535,700
EXPENDITURES			
Expenditures	571,484	1,224,500	2,343,900
TOTAL EXPENDITURES	571,484	1,224,500	2,343,900
FUND EQUITY, END OF YEAR			
Non-spendable for prepaids and deposits	129,268	129,200	129,200
Committed	9,940,269	13,154,500	12,062,600
TOTAL FUND EQUITY, END OF YEAR	10,069,537	13,283,700	12,191,800
TOTAL EXPEND AND ENDING BALANCE	10,641,021	14,508,200	14,535,700

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
OAKLAND NETWORK FOR EDUCATION FUND 271
FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION			FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
221	XXXX	Literacy Essentials Oakland - CPDI	142,003	804,700	904,100
231	3170	Legal Fees	-	5,000	5,000
284	3190	Other Professional & Tech Services	294,805	194,800	194,800
284	4120	Equipment Repair & Maintenance	134,676	200,000	220,000
284	5990	Misc Supplies & Materials	-	10,000	10,000
456	6220	ONE Infrastructure	-	-	1,000,000
284	6410	New Equip/Furniture-Depreciable	-	10,000	10,000
OAKLAND NETWORK FOR EDUCATION FUND			571,484	1,224,500	2,343,900

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 MEDICAID FUND 273
 FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-spendable - prepaids & deposits	3,127	3,400	3,400
Committed	-	(3,400)	(3,400)
TOTAL FUND EQUITY, BEGINNING OF YEAR	3,127	-	-
REVENUE			
LOCAL SOURCES			
Medicaid Cost Recovery Fees	11,042,887	463,500	565,400
Medicaid Service Fees	600,670	10,725,100	10,725,100
Medicaid Service Fees - Caring 4 Students	542,806	469,600	469,600
Interest Earned	5,265	169,000	101,400
TOTAL LOCAL SOURCES	12,191,628	11,827,200	11,861,500
STATE SOURCES			
MPERS 147a Normal Cost Offset	6,518	3,300	3,300
MPERS 147c UAAL Rate Stabilization	52,907	57,300	58,100
MPERS 147e Employer DC Match	1,069	700	700
TOTAL STATE SOURCES	60,494	61,300	62,100
FEDERAL SOURCES			
Medicaid Outreach Fees	738,035	541,500	541,500
TOTAL REVENUE	12,990,157	12,430,000	12,465,100
TOTAL REVENUE AND BEG BALANCE	12,993,284	12,430,000	12,465,100
EXPENDITURES			
Expenditures	12,993,284	12,430,000	12,465,100
TOTAL EXPENDITURES	12,993,284	12,430,000	12,465,100
FUND EQUITY, END OF YEAR			
Non-Spendable for Prepaids, Inventory & Deposits	3,363	3,400	3,400
Committed	(3,363)	(3,400)	(3,400)
TOTAL FUND EQUITY, END OF YEAR	-	-	-
TOTAL EXPENDITURES AND ENDING BALANCE	12,993,284	12,430,000	12,465,100

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 MEDICAID FUND 273
 FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION		FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
S09	SALARIES			
1390	Other Prof Business Salary	258,623	273,100	282,000
1620	Secretarial/Clerical/Bookkeepr	47,520	49,900	52,400
1760	Compensated Absences	(6,435)	3,000	3,000
	Salary Total:	299,708	326,000	337,400
B09	EMPLOYEE BENEFITS			
2110	Group Life Insurance	242	200	300
2121	Long Term Disability	636	600	700
2122	Short Term Disability	1,005	1,000	1,100
2137	Group Health	38,457	39,600	41,100
2142	Dental Health Care	5,037	4,600	3,300
2152	Vision Care	539	300	400
2490	Other Prof Srvs for Employees	1,600	1,200	1,200
2820	Contr To Retirement Funds	81,597	85,900	103,000
2821	Defined Contribution Employer Match	5,459	4,800	5,800
2822	Personal Healthcare Funds	1,560	1,400	1,700
2823	Contr To Retirement Funds - UAAL	52,907	57,300	58,100
2830	Employer Social Security	22,748	24,100	25,800
2840	Workers Compensation	200	200	200
2920	Cash in Lieu of Benefits	5,521	5,300	5,300
	Benefits Total:	217,508	226,500	248,000
F09	FACILITY OPERATIONS			
3410	Telephone	244	300	300
3910	Property & General Liability Insurance	800	400	400
4110	Land/Bldg Repair & Maintenance	5,716	5,900	5,900
7150	Lease Payment Principal	25,345	24,000	24,000
7250	Lease Payment Interest	1,324	400	400
5990	Misc Supplies & Materials	50	200	200
6410	New Equip/Furniture	-	2,000	-
	Facility Operations Total:	33,479	33,200	31,200
P09	OPERATIONS			
3170	Legal Services	1,853	-	
3190	Other Professional & Tech Serv	83,253	82,300	85,000
3210	Mileage Reimbursement	-	300	300
3220	Employee Reimburse (Conference)	2,044	3,000	3,600
3490	Other Misc Communications	960	1,000	1,000
4120	Equipment Repair & Maintenance	-	500	500
4121	Equipment Repair & Maintenance - printing	-	-	800
5910	Office Supplies	-	500	500
5994	Misc Supplies & Materials - printing	-	-	500
6410	Capital outlay	9,604	500	500
7410	Dues & Fees	150	200	200
8910	Transfers to LEAs - Mediciad Fees	11,046,016	10,725,100	10,725,100
8913	Transfers to LEAs - Outreach Fees	738,035	541,500	541,500
8914	Transfers to LEAs - Caring 4 Students	542,805	469,600	469,600
9990	Indirect	17,869	19,800	19,400
	Operations Total:	12,442,589	11,844,300	11,848,500
MEDICAID FUND TOTAL		12,993,284	12,430,000	12,465,100

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 HR/FINANCE CONSORTIUM FUND 277
 FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Committed	518,116	351,800	387,200
TOTAL FUND EQUITY, BEGINNING OF YEAR	518,116	351,800	387,200
REVENUE			
LOCAL SOURCES			
District Consortium Fees	1,076,639	1,115,000	1,115,000
Interest Earned	633	16,000	9,600
TOTAL LOCAL SOURCES	1,077,272	1,131,000	1,124,600
STATE SOURCES			
MPSERS 147a Normal Cost Offset	10,253	4,600	4,600
MPSERS 147c UAAL Rate Stabilization	81,258	79,500	91,700
MPSERS 147e Employer DC Match	1,682	1,000	1,000
TOTAL STATE SOURCES	93,193	85,100	97,300
OTHER FINANCING SOURCES			
Transfer from GEF - OS Fees	25,000	25,000	25,000
Transfer from SEF - OS Fees	12,500	12,500	12,500
Transfer from CFEF - OS Fees	12,500	12,500	12,500
TOTAL OTHER FINANCING SOURCES	50,000	50,000	50,000
TOTAL REVENUE	1,220,465	1,266,100	1,271,900
TOTAL REVENUE AND BEG BALANCE	1,738,581	1,617,900	1,659,100
EXPENDITURES			
Expenditures	1,386,825	1,230,700	1,293,000
TOTAL EXPENDITURES	1,386,825	1,230,700	1,293,000
FUND EQUITY, END OF YEAR			
Committed	351,756	387,200	366,100
TOTAL FUND EQUITY, END OF YEAR	351,756	387,200	366,100
TOTAL EXPEND AND ENDING BALANCE	1,738,581	1,617,900	1,659,100

**OAKLAND SCHOOLS COOPERATIVE SERVICE FUND BUDGET
 HR/FINANCE CONSORTIUM FUND 277
 FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION		FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
SALARIES				
1510	Information Management	466,538	450,000	504,200
1760	Compensated Absences	(16,722)	6,000	6,000
Salary Total		449,816	456,000	510,200
EMPLOYEE BENEFITS				
2110	Life Insurance	347	300	500
2121	Long Term Disability	912	900	900
2122	Short Term Disability	1,485	1,500	1,500
2137	Group Health	46,639	33,200	34,600
2142	Dental Health Care	6,479	5,300	5,500
2152	Vision Care	822	600	700
2490	Prof Srvs For Employees	1,600	1,200	1,200
2820	Contribution To Retirement	113,945	110,100	130,500
2821	Defined Contribution Emplr Match	13,093	13,900	15,800
2822	Personal Healthcare Fund	3,554	4,200	3,900
2823	Contr To Retirement Funds- UAAL	81,258	79,500	80,600
2830	Social Security	33,437	34,100	38,600
2840	Workers Compensation	200	300	300
2920	Cash In Lieu Of Benefits	4,333	6,200	5,300
2930	Cellular Phone	65	400	400
2950	Vacation Sale	6,436	6,200	6,200
Benefit Total		314,605	297,900	326,500
PURCHASE SERVICES				
3170	Legal Fees	9,057	-	-
3190	Other Prof & Tech Services	15,100	41,000	25,000
3191	Other Prof & Tech Services (PowerSchool)	19,300	20,000	20,000
3210	Mileage Reimbursement	186	1,500	1,500
3220	Conference Travel	8,903	6,500	7,800
3410	Telephone	742	-	-
3450	Copyright Fees/Software	42,657	13,000	13,000
3610	Printing	-	500	300
3910	Property & General Liability Insurance	1,000	800	1,000
4140	Software & Maintenance Agreements	137,088	141,600	155,000
Purchase Service Total		234,033	224,900	223,600
SUPPLIES & MATERIALS				
5990	Misc Supplies/Materials	3,501	4,000	4,500
6421	Computers	-	5,000	-
7410	Dues & Fees	725	1,100	1,200
8110	Operating Transfer - ONE Fund	250,000	100,000	50,000
8110	Operating Transfer - GEF Hosting Fee	103,400	104,000	127,000
8290	Payments to Districts	-	-	2,500
8915	Contingency	-	10,800	11,400
9990	Indirect	30,745	27,000	36,100
Supplies & Materials Total		388,371	251,900	232,700
HR/FINANCE CONSORTIUM TOTAL		1,386,825	1,230,700	1,293,000

**OAKLAND SCHOOLS SCHOOL ACTIVITIES FUND BUDGET
SCHOOL ACTIVITIES FUND 290
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Committed	303,432	263,000	263,000
REVENUE			
Local Source Revenue - Other School Activity Income	71,548	180,000	180,000
TOTAL REVENUE	71,548	180,000	180,000
TOTAL REVENUE AND BEG BALANCE	374,980	443,000	443,000
EXPENDITURES			
Expenditures - Other Support Services	111,961	180,000	180,000
TOTAL EXPENDITURES	111,961	180,000	180,000
FUND EQUITY, END OF YEAR			
Committed	263,019	263,000	263,000
TOTAL EXPENDITURES AND ENDING BALANCE	374,980	443,000	443,000

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
 2016 REFUNDING BONDS DEBT SERVICE FUND 311
 FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Restricted	5,770,700	6,926,100	6,427,200
REVENUE			
Interest Earned	(98,721)	169,300	47,000
Operating Transfer In - CFE	3,350,000	1,800,000	3,300,000
TOTAL REVENUE	3,251,279	1,969,300	3,347,000
TOTAL REVENUE AND BEG BALANCE	9,021,979	8,895,400	9,774,200
EXPENDITURES			
Principal - Serial Bonds	975,000	1,395,000	1,460,000
Interest On Serial Bonds	1,120,400	1,071,700	1,001,900
Bank Fees	500	500	500
Investment Fees	-	1,000	1,000
TOTAL EXPENDITURES	2,095,900	2,468,200	2,463,400
FUND EQUITY, END OF YEAR			
Restricted	6,926,079	6,427,200	7,310,800
TOTAL EXPEND AND ENDING BALANCE	9,021,979	8,895,400	9,774,200

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
 2010 QSCB DEFEASEMENT FUND 313
 FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Committed	2,843,640	1,989,900	1,231,300
REVENUE			
Interest Earned / Gain (Loss) on Investments	(43,217)	13,900	5,600
TOTAL REVENUE	(43,217)	13,900	5,600
TOTAL REVENUE AND BEG BALANCE	2,800,423	2,003,800	1,236,900
EXPENDITURES			
Investment Fees	-	2,000	2,000
Banking Fees	500	500	500
Transfer to DSF 314	810,000	770,000	770,000
TOTAL EXPENDITURES	810,500	772,500	772,500
FUND EQUITY, END OF YEAR			
Committed	1,989,923	1,231,300	464,400
TOTAL EXPEND AND ENDING BALANCE	2,800,423	2,003,800	1,236,900

**OAKLAND SCHOOLS DEBT SERVICE FUND BUDGET
2010 QSCB CONSTRUCTION RESERVE FUND 314
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Restricted	10,335,559	10,139,300	10,741,800
REVENUE			
Interest Earned / Unrealized Gain (Loss) on Investments	(832,429)	5,300	2,200
Federal Interest Subsidy	753,679	754,700	754,700
Operating Transfer In - Fund 313 QSCB	810,000	770,000	770,000
TOTAL REVENUE	731,250	1,530,000	1,526,900
TOTAL REVENUE AND BEG BALANCE	11,066,809	11,669,300	12,268,700
EXPENDITURES			
Interest on Term Bond	925,000	925,000	925,000
Investment Fees	2,500	2,500	2,500
TOTAL EXPENDITURES	927,500	927,500	927,500
FUND EQUITY, END OF YEAR			
Restricted	10,139,309	10,741,800	11,341,200
TOTAL EXPEND AND ENDING BALANCE	11,066,809	11,669,300	12,268,700

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable prepaids, inventory; and deposits	100,064	79,700	79,700
Committed	8,629,062	11,066,500	19,976,400
TOTAL FUND EQUITY, BEGINNING OF YEAR	8,729,126	11,146,200	20,056,100
Interest Earned - Non Bond Proceeds	9,568	225,000	135,000
Operating Transfer In - GEF	-	5,200,000	-
Operating Transfer In - CFEF	3,850,000	6,100,000	4,400,000
TOTAL REVENUE	3,859,568	11,525,000	4,535,000
TOTAL REVENUE AND BEG BALANCE	12,588,694	22,671,200	24,591,100
EXPENDITURES			
Expenditures	1,442,495	2,615,100	16,928,900
TOTAL EXPENDITURES	1,442,495	2,615,100	16,928,900
FUND EQUITY, END OF YEAR			
Non-Spendable prepaids, inventory; and deposits	79,712	79,700	79,700
Committed	11,066,487	19,976,400	7,582,500
TOTAL FUND EQUITY, END OF YEAR	11,146,199	20,056,100	7,662,200
TOTAL EXPEND AND ENDING BALANCE	12,588,694	22,671,200	24,591,100

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
 CFE CAMPUS RENOVATIONS CAPITAL PROJECTS FUND - FUND 404
 FISCAL YEAR 2023-2024**

PROGRAM DESCRIPTION					FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
0452	0000	0000	6310	Improvements other than Bldg	31,435	60,700	6,478,100
0455	0000	0000	6220	Bldg Alterations	2,700	-	-
0456	0000	xxxx	3190	Other Prof & Tech Svcs	14,631	10,000	10,000
0456	0000	xxxx	6220	Bldg Alterations	148,863	446,800	8,938,400
0456	0000	xxxx	6242	A/E Consulting Fees	29,500	328,800	100,000
0456	0000	xxxx	6410	Facilities FF&E	789,211	776,800	548,000
0456	0000	0000	6411	Technology FF&E	273,977	677,000	654,400
0261	0000	0000	6510	Vehicles	4,999	115,000	-
0459	0000	0000	XXXX	STEMi Mobile Classroom	147,179	200,000	200,000
CAPITAL PROJECTS FUND TOTAL					1,442,495	2,615,100	16,928,900

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
ADMINISTRATION BUILDING RENOVATIONS - FUND 406
FISCAL YEAR 2023-2024**

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

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
FUND EQUITY, BEGINNING OF YEAR			
Non-Spendable prepaids, inventory; and deposits	175,111	139,500	139,500
Committed	9,874,303	11,344,600	11,179,000
TOTAL FUND EQUITY, BEGINNING OF YEAR	10,049,414	11,484,100	11,318,500
REVENUE			
Interest Earned	12,168	270,000	162,000
Operating Transfer - GEF	1,000,000	400,000	200,000
Operating Transfer - SEF	480,000	192,000	96,000
Operating Transfer - CFEF	520,000	208,000	104,000
TOTAL REVENUE	2,012,168	1,070,000	562,000
TOTAL REVENUE AND BEG BALANCE	12,061,582	12,554,100	11,880,500
EXPENDITURES			
Expenditures	577,528	1,235,600	1,295,600
TOTAL EXPENDITURES	577,528	1,235,600	1,295,600
FUND EQUITY, END OF YEAR			
Non-Spendable prepaids, inventory; and deposits	139,495	139,500	139,500
Committed	11,344,559	11,179,000	10,445,400
TOTAL FUND EQUITY, END OF YEAR	11,484,054	11,318,500	10,584,900
TOTAL EXPEND AND ENDING BALANCE	12,061,582	12,554,100	11,880,500

**OAKLAND SCHOOLS CAPITAL PROJECTS FUND BUDGET
ADMINISTRATION BUILDING RENOVATIONS - FUND 406
FISCAL YEAR 2023-2024**

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

PROGRAM DESCRIPTION				FY 2022	FY 2023	FY 2024
				ACTUAL	AMENDMENT 2 BUDGET	PROPOSED BUDGET
0284	4100	6410	New Equip-Depreciable	220,481	344,800	135,300
0284	4200	6410	New Equip-Depreciable	108,258	165,600	65,000
0284	4600	6410	New Equip-Depreciable	112,222	179,200	70,300
0452	4100	6310	Improvements other than bldg	-	10,000	352,500
0452	4200	6310	Improvements other than bldg	-	4,800	169,200
0452	4600	6310	Improvements other than bldg	-	5,200	183,300
0456	4100	6220	Building Improvements	2,750	-	-
0456	4200	6220	Building Improvements	1,320	-	-
0456	4600	6220	Building Improvements	1,430	-	-
0456	4100	6242	A/E Consulting Fees	11,022	20,000	10,000
0456	4200	6242	A/E Consulting Fees	5,291	9,600	4,800
0456	4600	6242	A/E Consulting Fees	5,731	10,400	5,200
0456	4100	6410	New Equip-Depreciable	54,511	209,000	110,000
0456	4200	6410	New Equip-Depreciable	26,166	100,300	52,800
0456	4600	6410	New Equip-Depreciable	28,346	108,700	57,200
0456	4100	6510	New Vehicles - Depreciable	-	34,000	40,000
0456	4200	6510	New Vehicles - Depreciable	-	17,000	19,200
0456	4600	6510	New Vehicles - Depreciable	-	17,000	20,800
CAPITAL PROJECTS FUND TOTAL				577,528	1,235,600	1,295,600

OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
REVENUE AND EXPENSE BUDGET
FISCAL YEAR 2023-2024

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
NET POSITION BEGINNING OF YEAR			
Net investment in capital assets	157,270	82,500	82,500
Unrestricted net position	(542,919)	(799,600)	(1,015,600)
TOTAL NET POSITION, BEGINNING OF YEAR	(385,649)	(717,100)	(933,100)
OPERATING REVENUE			
Production Printing - external services	1,121,688	1,248,000	1,272,000
Production Printing - internal services	393,564	392,000	300,700
Fingerprinting Revenue	119,395	140,000	153,300
MPSERS 147a Normal Cost Offset	8,353	4,200	4,200
MPSERS 147c UAAL Rate Stabilization	68,438	71,400	72,400
MPSERS 147e Employer DC Match	1,370	900	900
Interest on investments	674	8,000	4,800
Miscellaneous & other	5,404	5,400	-
TOTAL OPERATING REVENUE	1,718,886	1,869,900	1,808,300
TOTAL OPERATING REVENUE AND BEG BALANCE	1,333,237	1,152,800	875,200
OPERATING EXPENSES	2,050,375	2,085,900	1,990,700
TOTAL OPERATING EXPENSES	2,050,375	2,085,900	1,990,700
NET POSITION, END OF YEAR			
Net investment in capital assets	82,509	82,500	82,500
Unrestricted net position	(799,647)	(1,015,600)	(1,198,000)
TOTAL NET POSITION, END OF YEAR	(717,138)	(933,100)	(1,115,500)

OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
EXPENSE BUDGET SUMMARY
FISCAL YEAR 2023-2024

OPERATING EXPENSES		Actual	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
		ADOPTED			
S43	SALARIES				
	1170	Department Director	109,680	111,900	114,700
	1620	Secretary/Clerical	272,091	282,700	295,300
	1760	Compensated Absences	(37)	6,000	6,000
	1841	Temporary Retirees	10,374	13,000	13,000
	1990	Overtime Salaries	1,233	3,000	2,000
		Salaries Total	393,341	416,600	431,000
B43	EMPLOYEE BENEFITS				
	2110	Life Insurance	299	300	200
	2121	Long Term Disability	775	700	700
	2122	Short Term Disability	1,223	1,200	1,300
	2137	Group Health	66,155	70,500	69,500
	2142	Dental Health Care	7,593	6,000	7,600
	2152	Vision Care	834	900	1,000
	2490	Other Prof Svcs For Employees	1,600	7,800	7,800
	2820	Contr To Retirement Funds	22,758	107,300	118,000
	2821	Defined Contribution Emplr Match	4,312	4,400	4,200
	2822	Personal Healthcare Fund	1,097	1,100	1,000
	2823	Contr To Retirement Funds-UAAL	68,438	71,400	72,400
	2830	Social Security	28,254	31,200	33,000
	2840	Workers Compensation	200	300	300
	2920	Cash In Lieu of Benefits	6,250	6,000	4,000
		Employee Benefits Total	209,788	309,100	321,000
P43	PURCHASED SERVICES				
	3140	Staff Services	74,968	100,000	100,000
	3210	Mileage Reimbursement	66	300	100
	3220	Conference Reimbursement	-	1,500	-
	3430	Postage	451,493	340,000	340,000
	3450	Copyright Fees/Software	9,977	12,000	10,000
	3490	Other Misc Communication	430	500	200
	4120	Equipment Repair/Maintenance	89,885	128,000	100,000
		Purchased Services Total	626,819	582,300	550,300
		SUPPLIES & MATERIALS			
	5690	Other Resale	444,803	339,600	286,000
	5990	Misc Supplies/Materials	5,835	8,000	7,500
0284	6410	Tech Service Equip - Depreciable	-	19,000	31,400
	6421	New Equip/Furn - Non-Depreciable	-	20,700	15,000
	7410	Dues And Fees	9,288	12,000	11,000
	7910	Miscellaneous Expenditures	720	-	-
	9990	Indirect	58,502	53,000	53,000
0511	7250	Lease Payment Interest	50,858	48,000	48,000
0711	7710	Amortization and Depreciation	40,493	70,000	30,500
0711	7720	Amortization - Right to Use Property	113,866	113,900	114,000
		Supplies & Materials Total	724,365	684,200	596,400
		FACILITIES			
0261	3190	Other Professional & Tech Svcs	1,907	13,900	13,900
	3410	Telephone	3,236	3,200	3,200
	3830	Water & Sewage	577	3,100	3,100
	3840	Waste & Trash Disposal	960	800	800
	3910	Property & Liability	3,300	3,700	3,700
	4110	Land/Bldg Repair & Maintenance	17,566	16,200	14,500
	4111	Land/Bldg Repair & Maintenance	4,347	2,500	2,500
	4216	Building Rent	-	-	-

**OAKLAND SCHOOLS PRODUCTION PRINTING ENTERPRISE FUND - FUND 710
 EXPENSE BUDGET SUMMARY
 FISCAL YEAR 2023-2024**

OPERATING EXPENSES		Actual	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
5510	Natural Gas		4,697	7,600	7,600
5520	Electricity		33,512	37,100	37,100
5990	Misc Supplies/Materials		207	600	600
6410	New Equip/Furniture		25,753	5,000	5,000
Facilities Total			96,062	93,700	92,000
TOTAL OPERATING EXPENSES			2,050,375	2,085,900	1,990,700

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET
RISK RELATED ACTIVITY FUND - FUND 810
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
Net Position, Beginning of Year			
Claim Fluctuation Reserve - Health Care Insurance	100,000	100,000	100,000
Claim Fluctuation Reserve - Dental Insurance	276,800	276,800	276,800
Claim Fluctuation Reserve - Vision Insurance	31,000	31,000	31,000
Claim Fluctuation Reserve - Life Insurance	1,500	1,700	1,700
Claim Fluctuation Reserve - Short/Long Term Disability Insurance	11,000	11,400	11,400
Claim Fluctuation Reserve - Workers Compensation Insurance	24,500	15,000	15,000
Claim Fluctuation Reserve - Unemployment Insurance	50,000	50,000	50,000
Claim Fluctuation Reserve - General Liability Insurance	700	900	900
Claim Fluctuation Reserve - Errors & Omissions Insurance	300	300	300
Claim Fluctuation Reserve - Professional Liability	600,000	640,000	680,000
Claim Fluctuation Reserve - Cyber Liability	500,000	1,000,000	1,000,000
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	4,900	6,100	6,100
Contingency Reserve - W/C Settlements	100,000	100,000	100,000
Contingency Reserve - P/C Settlements	72,900	72,900	72,900
Contingency Reserve - Wellbeing	49,987	40,000	15,000
Unrestricted Net Position	105,302	107,600	138,800
Total Net Position, Beginning of Year	1,928,889	2,453,700	2,499,900
Operating Revenues			
Compensated Absences	(112,036)	600,000	600,000
Healthcare contribution	6,432,543	6,557,700	6,853,300
Health ins. opt out	385,358	320,000	349,200
Health ins. non-cap/other	134,770	180,100	201,000
Dental contribution	899,176	615,500	653,900
Vision contribution	100,088	63,600	65,500
Life Ins. contribution	34,374	34,900	38,000
STD Ins. contribution	136,895	142,600	144,000
LTD Ins. contribution	90,850	93,600	93,700
Worker Compensation contribution	20,500	33,000	34,000
Unemployment contribution	-	23,000	23,000
General Liability contribution	19,200	20,900	18,500
Errors & Omissions Liability contribution	5,300	6,000	6,000
Professional Liability contribution	40,000	40,000	40,000
Building, Vehicle & Other Insurance contribution	124,100	135,300	150,000
Cyber Liability contribution	569,500	80,000	150,000
Wellbeing Program	53,880	33,400	43,400
Safety Program	10,300	-	-
Investment Income	3,680	84,700	50,800
TOTAL REVENUE	8,948,478	9,064,300	9,514,300
Operating Expenses			
Compensated Absences	(114,317)	600,000	600,000
Health Insurance	6,432,557	6,557,700	6,853,300
Health Ins. opt out	385,357	320,000	349,200
Benefits Specialist Wages	57,283	75,500	79,100
Benefits Specialist Retirement	23,080	35,000	37,500
Benefits Specialist FICA	4,131	5,700	5,900
Wellbeing program	63,880	58,400	58,400
Benefits administration	50,277	67,200	80,000
Dental Insurance	899,174	615,500	653,900
Vision Insurance	100,089	63,600	65,500
Life Insurance	34,165	34,900	38,000
STD Insurance	136,528	142,600	144,000
LTD Insurance	90,846	93,600	93,700
Worker Compensation Insurance	30,016	33,000	34,000
Unemployment	-	23,000	23,000
General Liability Insurance	18,965	16,800	18,500
Errors & Omissions Liability Insurance	5,296	4,900	6,000
Building, Vehicle & Other Insurance	122,894	133,000	150,000
Cyber Insurance	69,506	112,700	150,000
Safety Program	3,718	15,000	15,000

**OAKLAND SCHOOLS INTERNAL SERVICES FUND BUDGET
RISK RELATED ACTIVITY FUND - FUND 810
FISCAL YEAR 2023-2024**

	FY 2022 ACTUAL	FY 2023 AMENDMENT 2 BUDGET	FY 2024 PROPOSED BUDGET
Safety Program - COVID related	10,185	10,000	-
Total Operating Expenses	8,423,630	9,018,100	9,455,000
Net Operating Profit (Loss)	524,848	46,200	59,300
Net Position, End of Year			
Claim Fluctuation Reserve - Health Care Insurance	100,000	100,000	100,000
Claim Fluctuation Reserve - Dental Insurance	276,800	276,800	276,800
Claim Fluctuation Reserve - Vision Insurance	31,000	31,000	31,000
Claim Fluctuation Reserve - Life Insurance	1,700	1,700	1,700
Claim Fluctuation Reserve - Short/Long Term Disability Insurance	11,400	11,400	11,400
Claim Fluctuation Reserve - Workers Compensation Insurance	15,000	15,000	15,000
Claim Fluctuation Reserve - Unemployment Insurance	50,000	50,000	50,000
Claim Fluctuation Reserve - General Liability Insurance	900	900	900
Claim Fluctuation Reserve - Errors & Omissions Insurance	300	300	300
Claim Fluctuation Reserve - Professional Liability	640,000	680,000	720,000
Claim Fluctuation Reserve - Cyber Liability	1,000,000	1,000,000	1,000,000
Claim Fluctuation Reserve - Building, Vehicle & Other Insurance	6,100	6,100	6,100
Contingency Reserve - W/C Settlements	100,000	100,000	100,000
Contingency Reserve - P/C Settlements	72,900	72,900	72,900
Contingency Reserve - Wellbeing	40,000	15,000	-
Unrestricted Net Position	107,637	138,800	173,100
Total Net Position, End of Year	2,453,737	2,499,900	2,559,200
RRAF Informational Notes - End of Year Balance Sheet Accruals:			
Provision for Compensated Absences - GEF	855,296	855,300	855,300
Provision for Compensated Absences - SEF	670,163	670,200	670,200
Provision for Compensated Absences - CFEF	1,024,489	1,024,500	1,024,500
Provision for Compensated Absences - PPEF	34,435	34,400	34,400
Provision for Compensated Absences - Medicaid	23,171	23,200	23,200
Provision for Compensated Absences - HR/FIN Consortium	36,192	36,200	36,200
Provision for Compensated Absences - Shared Services/Tuition Prog.	539,777	539,800	539,800
Provision for Compensated Absences - FICA	243,539	243,500	243,500
Total Provision for Compensated Absences	3,427,062	3,427,100	3,427,100

Oakland Schools 5 Year Capital Plan

Oakland Schools Capital Outlay Needs 5-year plan by Funding Source	Fund Number	Ending Fund Balance 6/30/2022	Projected Needs 2022-23	Projected Needs 2023-24	Projected Needs 2024-25	Projected Needs 2025-26	Projected Needs 2026-27	Projected Needs 2027-28	Total Projected Needs FY23-FY28	Net Transfers In/Out FY23-FY28	Estimated Fund Balance Surplus (Deficit) 6/30/2028
I.T. Refresh/Capital Projects GEF (A)	100	N/A	\$ 728,000	\$ 797,500	\$ 97,500	\$ 97,500	\$ 97,500	\$ 97,500	\$ 1,915,500	\$ -	N/A
I.T. Refresh/Capital Projects SEF (A)	200	N/A	\$ 48,800	\$ 48,800	\$ 48,800	\$ 48,800	\$ 48,800	\$ 48,800	\$ 292,800	\$ -	N/A
I.T. Refresh/Capital Projects CFEF (A)	600	N/A	\$ 48,700	\$ 48,700	\$ 48,700	\$ 48,700	\$ 48,700	\$ 48,700	\$ 292,200	\$ -	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	200/710	N/A	\$ 101,300	\$ 70,900	\$ 3,000	\$ 146,000	\$ 41,000	\$ 78,800	\$ 441,000	\$ -	N/A
White Oaks	100/273	N/A	\$ 9,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,300	\$ -	N/A
O.N.E. (B)	271	N/A	\$ -	\$ 1,000,000	\$ 4,000,000	\$ -	\$ 2,000,000	\$ -	\$ 7,000,000	\$ -	N/A
Medicaid	273	N/A	\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800	\$ -	N/A
VLACK-8	270	N/A	\$ 200,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 600,000	\$ -	N/A
ACE	270	N/A	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 120,000	\$ -	N/A
Capital Projects CFEF	404	\$ 11,066,500	\$ 2,615,100	\$ 14,073,200	\$ 10,739,700	\$ 4,726,300	\$ 7,242,800	\$ 10,810,900	\$ 50,208,000	\$ 33,000,000	\$ (6,141,500)
Capital Projects Admin Bldg	406	\$ 11,344,600	\$ 1,235,600	\$ 1,295,500	\$ 751,000	\$ 1,311,000	\$ 436,000	\$ 862,300	\$ 5,891,400	\$ 3,600,000	\$ 9,053,200
PP&G	710	\$ 532,700	\$ 188,900	\$ 194,300	\$ 210,000	\$ 198,000	\$ 150,000	\$ 179,100	\$ 1,120,300	\$ -	\$ (587,600)
Totals			\$ 5,499,500	\$ 17,928,900	\$ 16,298,700	\$ 6,976,300	\$ 10,464,800	\$ 12,526,100	\$ 69,694,300	\$ 36,600,000	\$ 2,324,100

FOOTNOTES

(A) IT refresh:

*I.T. Refresh across 3 funds:	2023	\$ 825,500
	2024	\$ 895,000
	2025	\$ 195,000
	2026	\$ 195,000
	2027	\$ 195,000
	2028	\$ 195,000
5-year total		\$ 2,500,500

Oakland Schools 5 Year Capital Plan

	2023						2023					
	Main Campus	SW Campus	SE Campus	NW Campus	NE Campus	PP&G	Medicaid	Summit	White Oaks	Instr/Curr Programs	TOTAL	
Oakland Schools Capital Outlay Needs 5-year Plan School Fiscal Years 2022-27												
I.T.	57%	8.0%	8.0%	8.5%	8.0%	3%	1%				94%	
I.T. Staff Allocations %	\$ 195,000					\$ 900					\$ 195,900	
OS desktops/laptops/labs/mobile devices	\$ 630,500										\$ 630,500	
GEF/SEF/CFEF Capital Projects		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000						\$ 400,000	
CFEF desktops/laptops/labs		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000						\$ 100,000	
CFEF mobile devices		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 2,800	\$ 1,000	\$ 6,600	\$ 1,000		\$ 94,000	
OS Servers including virtual/OS Voice upgrade											\$ -	
OS Security (firewalls/filtering)											\$ -	
OS SAN											\$ -	
OS Backup											\$ -	
OS Network Electronics	\$ 460,000							\$ 35,000	\$ 5,000		\$ 500,000	
CFEF Network Electronics											\$ -	
OS Telecomm/Enterprise Software Licensing											\$ -	
AV	\$ 154,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 8,200	\$ 2,800	\$ 19,200	\$ 2,800		\$ 275,000	
Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500			\$ 500	\$ 500		\$ 4,000	
ONE Network electronics											\$ -	
	\$ 1,493,100	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 11,900	\$ 3,800	\$ 61,300	\$ 9,300	\$ -	\$ 2,199,400	
Sub-total I.T.												
Curriculum / Instruction												
CFE Repair/Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000						\$ 60,000	
CFE Instructional Capital (Program Refresh)		\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500						\$ 350,000	
CFE STEM/					\$ 200,000					\$ 300,000	\$ 300,000	
Special Ed Assistive Technology + other Capital needs										\$ 20,000	\$ 200,000	
VLAC K-8											\$ 20,000	
ACE											\$ 1,130,000	
Sub-total Curriculum/Instruction												
Facilities												
Asphalt Repairs		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000						\$ 60,000	
Parking lot Repaving											\$ -	
Building Updates		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000						\$ 80,000	
Concrete Repairs/Replacement/Leveling	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000			\$ 30,000			\$ 70,000	
Program Redesign		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000						\$ 300,000	
Electrical Updates	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000						\$ 50,000	
Flooring Updates	\$ 85,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000						\$ 125,000	
HVAC	\$ 80,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000						\$ 180,000	
Lighting & Energy Efficiency Upgrades	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000						\$ 50,000	
Maintenance Equipment		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000						\$ 40,000	
Painting/updates	\$ 200,000										\$ 200,000	
Plumbing	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000						\$ 40,000	
Roof Repair/Replace	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000						\$ 25,000	
Security/card access/fire improvements	\$ 50,000	\$ 130,000	\$ 10,000	\$ 215,100	\$ 10,000						\$ 415,100	
Snow Removal Equipment		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000						\$ 8,000	
Move related costs											\$ -	
Furniture	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			\$ 10,000	\$ -		\$ 160,000	
Exterior - Brick Tuck-pointing											\$ 25,000	
Vehicles-Van Replacements/STEM Truck	\$ 50,000				\$ 115,000						\$ 165,000	
ADA Compliant Equipment											\$ -	
Sub-total Facilities	\$ 568,000	\$ 350,000	\$ 240,000	\$ 450,100	\$ 345,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 1,993,100	
Production Print & Graphics						\$ 177,000					\$ 177,000	
Sub-total PP&G						\$ 177,000					\$ 177,000	
GRAND TOTAL	\$ 2,061,100	\$ 607,500	\$ 497,500	\$ 707,600	\$ 802,500	\$ 188,900	\$ 3,800	\$ 101,300	\$ 9,300	\$ 520,000	\$ 5,499,500	

Oakland Schools 5 Year Capital Plan

		2024					2024				
		Main Campus	SW Campus	SE Campus	NW Campus	NE Campus	PP&G	Summit	Instr/Curr Programs	Visions	TOTAL
		57%	8.0%	8.0%	8.5%	8.0%	3%				93%
I.T.		\$ 195,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 3,800	\$ 4,100			\$ 195,000
I.T. Staff Allocations %		\$ 700,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 7,500	\$ 8,500			\$ 700,000
OS desktops/laptops/labs/mobile devices			\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 7,500	\$ 8,500			\$ 100,000
GEF/SEF/CFEF Capital Projects			\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 2,800	\$ 8,500			\$ 100,000
CFEF desktops/laptops/labs			\$ 26,300	\$ 3,800	\$ 3,800	\$ 3,800	\$ 1,400	\$ 4,100			\$ 287,100
CFEF mobile devices			\$ 26,900	\$ 3,800	\$ 3,800	\$ 3,800	\$ 1,500	\$ 4,400			\$ 94,000
OS Servers including virtual/OS Voice upgrade			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
OS Security (firewalls/filtering)			\$ 1,000	\$ 500	\$ 500	\$ 500	\$ -	\$ 1,000			\$ 47,000
OS SAN			\$ 1,000,000								\$ -
OS Backup			\$ 2,165,500	\$ 163,600	\$ 163,600	\$ 163,600	\$ 14,300	\$ 40,900			\$ 47,000
OS Network Electronics											\$ -
CFEF Network Electronics			\$ 26,900	\$ 3,800	\$ 3,800	\$ 3,800	\$ 1,500	\$ 4,400			\$ -
OS Telecomm/Enterprise Software Licensing			\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ 1,000			\$ -
AV			\$ 1,000,000								\$ 48,000
Cabling Services			\$ 1,000,000								\$ 4,000
ONE Network electronics			\$ 2,165,500	\$ 163,600	\$ 163,600	\$ 163,600	\$ 14,300	\$ 40,900			\$ 1,000,000
Sub-total I.T.			\$ 2,165,500	\$ 163,600	\$ 163,600	\$ 163,600	\$ 14,300	\$ 40,900			\$ 2,875,100
Curriculum / Instruction											
CFE Repair/Replacement			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 60,000
CFE Instructional Capital (Program Refresh)			\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -			\$ 140,000
CFE STEMI			\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -			\$ 200,000
Special Ed Assistive Technology + other Capital needs									\$ 300,000		\$ 300,000
VLAC K-8									\$ 80,000		\$ 80,000
ACE									\$ 20,000		\$ 20,000
Sub-total Curriculum/Instruction			\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 800,000
Facilities											
Asphalt Repairs			\$ 700,000	\$ 1,412,700	\$ 1,412,700	\$ 1,412,700	\$ -	\$ -			\$ 6,478,100
Parking lot Repaving			\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -			\$ 90,000
Building Updates			\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000			\$ 35,000
Concrete Repairs/Replacement/Leveling				\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -			\$ 400,000
Program Redesign			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -			\$ 50,000
Electrical Updates			\$ 65,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000			\$ 115,000
Flooring Updates			\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 10,000			\$ 212,600
HVAC			\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -			\$ 45,000
Lighting & Energy Efficiency Upgrades			\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -			\$ 40,000
Maintenance Equipment			\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ 5,000			\$ 42,000
Painting/updates			\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -			\$ 25,000
Plumbing			\$ 100,000	\$ 5,880,000	\$ 105,000	\$ 105,000	\$ -	\$ -			\$ 6,295,000
Roof Repair/Replace			\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -			\$ 8,000
Security/card access/fire improvements			\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -			\$ 110,000
Snow Removal Equipment			\$ 80,000	\$ 600	\$ 5,900	\$ 41,600	\$ -	\$ -			\$ 48,100
Move related costs			\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -			\$ 80,000
Furniture			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Exterior - Brick Tuck-pointing			\$ 1,025,000	\$ 7,523,300	\$ 1,753,600	\$ 1,789,300	\$ 1,952,600	\$ 30,000	\$ -	\$ -	\$ 14,073,800
Vehicles-Van Replacements/STEM Truck			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
ADA Compliant Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Sub-total Facilities			\$ 1,025,000	\$ 7,523,300	\$ 1,753,600	\$ 1,789,300	\$ 1,952,600	\$ 30,000	\$ -	\$ -	\$ 14,073,800
PP&G											
Production Print & Graphics			\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ -			\$ 180,000
Sub-total PP&G			\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ -			\$ 180,000
GRAND TOTAL			\$ 3,190,500	\$ 7,736,900	\$ 1,967,200	\$ 2,002,900	\$ 2,366,200	\$ 70,900	\$ 400,000	\$ -	\$ 17,928,900

Oakland Schools 5 Year Capital Plan

	2026							Instri/Curr Programs	Summit	PP&G	NE Campus	NW Campus	SE Campus	SW Campus	Main Campus	TOTAL
	57%	8.0%	8.0%	8.5%	8.0%	3%	93%									
Oakland Schools Capital Outlay Needs 5-year Plan School Fiscal Years 2022-27																
I.T.																
I.T. Staff Allocations %	\$ 195,000														\$ 195,000	
OS desktops/laptops/labs/mobile devices		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000								\$ 400,000	
GEF/SEF/CFEF Capital Projects		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000								\$ 100,000	
CFEF desktops/laptops/labs		\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000								\$ 200,000	
CFEF mobile devices		\$ 114,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000								\$ 200,000	
OS Servers including virtual/OS Voice upgrade		\$ 114,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000								\$ 200,000	
OS Security (firewalls/filtering)		\$ 342,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000								\$ 600,000	
OS SAN		\$ 115,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000								\$ 200,000	
OS Backup																
OS Network Electronics																
CFEF Network Electronics																
OS Telecomm/Enterprise Software Licensing																
AV																
Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000						\$ 4,000	
ONE Network electronics																
	\$ 881,000	\$ 221,500	\$ 221,500	\$ 221,500	\$ 221,500	\$ 221,500	\$ 221,500	\$ 36,000	\$ 96,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,899,000	
Sub-total I.T.																
Curriculum / Instruction																
CFE Repair/Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000								\$ 60,000	
CFE Instructional Capital (Program Refresh)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000								\$ 200,000	
CFE STEMi							\$ 200,000								\$ 200,000	
Special Ed Assistive Technology + other Capital needs															\$ 300,000	
VLAC K-8															\$ 80,000	
ACE															\$ 20,000	
Sub-total Curriculum/Instruction		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,000	
Facilities																
Asphalt Repairs		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000								\$ 20,000	
Parking lot Repaving																
Building Updates	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000								\$ 90,000	
Concrete Repairs/Replacement/Leveling	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000								\$ 30,000	
Program Redesign		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000								\$ 400,000	
Electrical Updates	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000								\$ 45,000	
Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 50,000						\$ 140,000	
HVAC	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000								\$ 1,700,000	
Lighting & Energy Efficiency Upgrades	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000								\$ 45,000	
Maintenance Equipment		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000								\$ 40,000	
Painting/updates																
Plumbing		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000								\$ 32,000	
Roof Repair/Replace	\$ 500,000	\$ 5,000	\$ 584,300	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000								\$ 1,099,300	
Security/card access/fire improvements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000								\$ 50,000	
Snow Removal Equipment		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000								\$ 8,000	
Move related costs																
Furniture	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000								\$ 110,000	
Exterior - Brick Tuck-pointing																
Vehicles-Van Replacements/STEM Truck		\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000								\$ 246,000	
ADA Compliant Equipment																
Sub-total Facilities	\$ 625,000	\$ 327,000	\$ 2,481,300	\$ 327,000	\$ 327,000	\$ 327,000	\$ 2,455,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,055,300	
Production Print & Graphics								\$ 162,000							\$ 162,000	
Sub-total PP&G								\$ 162,000							\$ 162,000	
GRAND TOTAL	\$ 1,506,000	\$ 613,500	\$ 2,767,800	\$ 613,500	\$ 613,500	\$ 613,500	\$ 731,500	\$ 198,000	\$ 146,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 6,976,300	

Oakland Schools 5 Year Capital Plan

	2027					2027				
	Main Campus	SW Campus	SE Campus	NW Campus	NE Campus	PP&G	Summit	Instr/Curr Programs	TOTAL	
I.T.	57%	8.0%	8.0%	8.5%	8.0%	3%			93%	
I.T. Staff Allocations %	\$ 195,000								\$ 195,000	
OS desktops/laptops/labs/mobile devices	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ -	
GEF/SEF/CFEF Capital Projects		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 400,000	
CFEF desktops/laptops/labs									\$ 100,000	
CFEF mobile devices										
OS Servers including virtual/OS Voice upgrade										
OS Security (firewalls/filtering)										
OS SAN										
OS Backup										
OS Network Electronics	\$ 335,000						\$ 40,000		\$ 375,000	
CFEF Network Electronics		\$ 118,800	\$ 118,700	\$ 118,700	\$ 118,800				\$ 475,000	
OS Telecomm/Enterprise Software Licensing										
AV										
Cabling Services	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000	
ONE Network electronics	\$ 2,000,000								\$ 2,000,000	
	\$ 2,531,000	\$ 244,300	\$ 244,200	\$ 244,200	\$ 244,300	\$ -	\$ 41,000	\$ -	\$ 3,549,000	
Sub-total I.T.										
Curriculum / Instruction		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000	
CFE Repair/Replacement		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				\$ 200,000	
CFE Instructional Capital (Program Refresh)								\$ 300,000	\$ 300,000	
CFE STEM								\$ 80,000	\$ 80,000	
Special Ed Assistive Technology + other Capital needs								\$ 20,000	\$ 20,000	
VLAACK-8										
ACE		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 400,000	\$ 860,000	
Sub-total Curriculum/Instruction	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000	
Facilities	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 90,000	
Asphalt Repairs	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 30,000	
Parking lot Repaving										
Building Updates		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 400,000	
Concrete Repairs/Replacement/Leveling		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 45,000	
Program Redesign	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 65,000	
Electrical Updates	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000	
Flooring Updates	\$ 30,000	\$ 124,700	\$ 2,350,000	\$ 265,400	\$ 1,087,600				\$ 3,857,700	
HVAC		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000	
Lighting & Energy Efficiency Upgrades		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000	
Maintenance Equipment		\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000				\$ 32,000	
Painting/updates		\$ 5,000	\$ 1,103,100	\$ 5,000	\$ 5,000				\$ 1,118,100	
Plumbing		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000	
Roof Repair/Replace		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				\$ 8,000	
Security/card access/fire improvements	\$ 10,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 100,000	
Snow Removal Equipment										
Move related costs										
Furniture	\$ 10,000								\$ 10,000	
Exterior - Brick Tuck-pointing										
Vehicles-Van Replacements/STEM Truck										
ADA Compliant Equipment										
Sub-total Facilities	\$ 100,000	\$ 344,700	\$ 3,668,100	\$ 485,400	\$ 1,307,600	\$ -	\$ -	\$ -	\$ 5,905,800	
Production Print & Graphics									\$ 150,000	
PP&G									\$ 150,000	
Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	
GRAND TOTAL	\$ 2,631,000	\$ 654,000	\$ 3,977,300	\$ 794,600	\$ 1,816,900	\$ 150,000	\$ 41,000	\$ 400,000	\$ 10,464,800	

Oakland Schools 5 Year Capital Plan

	2028						2028				GRAND TOTALS MEMO ONLY
	Main Campus	SW Campus	SE Campus	NW Campus	NE Campus	PP&G	Summit	Instr/Curr Programs	TOTAL		
Oakland Schools Capital Outlay Needs 5-year Plan School Fiscal Years 2022-27											
I.T. Staff Allocations %	57%	8.0%	8.0%	8.5%	8.0%	3%			92%		
OS desktops/laptops/labs/mobile devices	\$ 195,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 195,000		\$ 1,170,900
GEF/SEF/CFEF Capital Projects	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ -		\$ 1,330,500
CFEF desktops/laptops/labs	\$ 114,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 6,000	\$ 16,000		\$ 400,000		\$ 2,400,000
CFEF mobile devices	\$ 114,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 6,000	\$ 16,000		\$ 100,000		\$ 600,000
OS Servers including virtual/OS Voice upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 781,100
OS Security (firewalls/filtering)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 494,000
OS SAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 600,000
OS Backup	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 247,000
OS Network Electronics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 875,000
CFEF Network Electronics	\$ 166,500	\$ 23,300	\$ 23,300	\$ 23,300	\$ 23,300	\$ 8,800	\$ 23,500		\$ 292,000		\$ 475,000
OS Telecomm/Enterprise Software Licensing	\$ 156,800	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 8,300	\$ 22,300		\$ 275,400		\$ 550,400
AV	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500		\$ 1,000		\$ 4,000		\$ 24,000
Cabling Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 7,000,000
ONE Network electronics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		\$ 16,887,900
	\$ 747,300	\$ 202,800	\$ 202,800	\$ 202,800	\$ 202,800	\$ 29,100	\$ 78,800		\$ 1,666,400		
Sub-total I.T.											
Curriculum / Instruction											
CFE Repair/Replacement	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ 60,000		\$ 360,000
CFE Instructional Capital (Program Refresh)	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				\$ 200,000		\$ 1,290,000
CFE STEMI	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 300,000	\$ 300,000		\$ 1,200,000
Special Ed Assistive Technology + other Capital needs	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 80,000	\$ 80,000		\$ 600,000
VLAC K-8	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 20,000	\$ 20,000		\$ 120,000
ACE	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 400,000	\$ 400,000		\$ 5,370,000
Sub-total Curriculum/Instruction		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -		\$ 860,000		\$ 145,000
Facilities											
Asphalt Repairs	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 45,000		\$ 145,000
Parking lot Repaving	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				\$ 80,000		\$ 6,558,100
Building Updates	\$ 50,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 70,000		\$ 540,000
Concrete Repairs/Replacement/Leveling	\$ 20,000	\$ -	\$ -	\$ -	\$ -				\$ 20,000		\$ 205,000
Program Redesign	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				\$ 400,000		\$ 2,300,000
Electrical Updates	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000		\$ 320,000
Flooring Updates	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 90,000		\$ 625,000
HVAC	\$ 50,000	\$ 2,300,100	\$ 903,700	\$ 976,300	\$ 1,087,800				\$ 5,317,900		\$ 13,676,200
Lighting & Energy Efficiency Upgrades	\$ 10,000	\$ 832,700	\$ 1,049,400	\$ 831,100	\$ 718,600				\$ 3,441,800		\$ 5,444,900
Maintenance Equipment	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 40,000		\$ 240,000
Painting/updates	\$ 50,000	\$ -	\$ -	\$ -	\$ -				\$ 50,000		\$ 251,800
Plumbing	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000				\$ 42,000		\$ 220,000
Roof Repair/Replace	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 20,000		\$ 5,250,500
Security/card access/fire improvements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				\$ 50,000		\$ 9,011,400
Snow Removal Equipment	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				\$ 8,000		\$ 48,000
Move related costs	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -		\$ 10,000
Furniture	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000				\$ 125,000		\$ 727,000
Exterior - Brick Tuck-pointing	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -		\$ 168,500
Vehicles-Van Replacements/STEM Truck	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -		\$ 666,000
ADA Compliant Equipment	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -		\$ -
Sub-total Facilities	\$ 310,000	\$ 3,342,800	\$ 2,163,100	\$ 2,017,400	\$ 2,016,400	\$ -	\$ -		\$ 9,849,700		\$ 46,407,400
PP&G											
Production Print & Graphics	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -		\$ 150,000		\$ 1,029,000
Sub-total PP&G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -		\$ 150,000		\$ 1,029,000
GRAND TOTAL	\$ 1,057,300	\$ 3,610,600	\$ 2,430,900	\$ 2,285,200	\$ 2,484,200	\$ 179,100	\$ 78,800	\$ 400,000	\$ 12,526,100		\$ 69,694,300

Support for General Fund Budget

ISD BUDGET RESOLUTION

_____, Michigan (the "District")
A _____ meeting of the board of education of the District was held in the
_____ in the District, on the ____ day of _____, 2023
at _____ o'clock in the _____.

The meeting was called to order by _____, President.

Present: Members

Absent: Members

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

WHEREAS:

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

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

NOW, THEREFORE BE IT RESOLVED THAT:

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

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

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

Ayes: Members

Nays: Members

Resolution declared adoption.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2023, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

Disapproval of General Fund Budget

ISD BUDGET RESOLUTION

_____, Michigan (the "District")
A _____ meeting of the board of education of the District was held in the _____ in the District, on the ____ day of _____, 2023 at _____ o'clock in the _____.

The meeting was called to order by _____, President.

Present: Members

Absent: Members

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

WHEREAS:

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

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

NOW, THEREFORE BE IT RESOLVED THAT:

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

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

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

Ayes: Members

Nays: Members

Resolution declared adoption.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2023, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

May 2, 2023

Regular Meeting of the Board of Education

XI. ACTION ITEMS

A. APPROVAL OF APRIL 18, 2023, CLOSED SESSION MINUTES.

Presenter: Dr. Cheryl Blau, President

MOTION: I move that the Board of Education approve the April 18, 2023, closed session minutes, as presented.

B. APPROVAL OF 2023/2024 BOARD MEETING SCHEDULE.

Presenter: Dr. Cheryl Blau, President

MOTION: I move that the Board of Education approve the 2023/2024 Board Meeting Schedule, as presented.



2023/2024 BOARD OF EDUCATION MEETING SCHEDULE

2023		2024	
August 15	Regular Meeting	January 9	Regular Meeting
September 12	Regular Meeting	January 23	Regular Meeting
September 26	Regular Meeting	February 6	Regular Meeting
October 10	Regular Meeting	March 5	Regular Meeting
October 24	Regular Meeting	March 19	Regular Meeting
November 21	Regular Meeting	April 9	Regular Meeting
December 5	Regular Meeting	April 23	Regular Meeting
December 19	Regular Meeting	May 7	Regular Meeting
		May 21	Regular Meeting
		June 4	Regular Meeting
		June 18	Regular Meeting Organizational Mtg.
		2024/2025	
		August 13	Regular Meeting

04-17-23 cms

All meetings are scheduled to begin at **6:00** pm and will be held at the Maxfield Education Center at 32789 W. Ten Mile Rd., Farmington, Michigan.

32500 Shiawassee Street • Farmington, Michigan 48336-2363 • 248 489.3300 • Fax: 248 489.3314

Web Site: www.farmington.k12.mi.us

6. ADJOURNMENT OF SPECIAL MEETING. The special meeting was adjourned at 5:48 pm.

Claudia T. Heinrich
Farmington Board of Education
Acting Board Secretary - May 2, 2023

4. RECOGNITION: DISTRICT SUPPORT STAFF PERSON OF THE YEAR.

Presenter: Chris Delgado, Superintendent; Brad Paddock, Assistant Superintendent, Talent Development; Jeff Danziger, Director, Human Resources

1. Pam Wasko, Office Clerk at Gill Elementary School

Ms. Wasko was recognized as District Support Person of the Year.

5. DISTRICT TEACHERS OF THE YEAR.

Presenter: Chris Delgado, Superintendent; Brad Paddock, Assistant Superintendent, Talent Development

1. Elementary School - Angelina Lowe, Lanigan Elementary School
2. Middle School - Kevin Burr, East Middle School
3. High School - Mike Bause, North Farmington High School, and Oakland Schools Outstanding Teacher of the Year Award

Ms. Lowe, Mr. Burr, and Mr. Bause were recognized as District Teachers of the Year. Mr. Bause received additional recognition for being selected as the Oakland Schools Outstanding Teacher of the Year.

6. RECESSED at 6:45 pm | RESUMED at 6:57 pm

7. ANNOUNCEMENTS. President Blau explained that meetings of the Board are conducted to carry out the business of the schools and are not meetings of the public and the Board but Board meetings held in public. President Blau read the Board Agreements and reported the Hackbots have advanced to compete in Houston.

8. CORRESPONDENCE. Acting Board Secretary Heinrich reported on correspondence that was received during this period. Communications are acknowledged, and when appropriate, a response is provided. A list of correspondents and topics can be found in the Board packet, available on the Farmington Public Schools website.

9. LEGISLATIVE UPDATE. Trustee Rich, the Legislative liaison, reported the District has had legislators reaching out regarding appropriations for the budget, and those who represent our district are looking at the needs of our district.

10. SUPERINTENDENT'S DISTRICT UPDATE.

Presenter: Dr. Delgado, Superintendent; Sue Cobb, FHS Muscial The Pajama Game.

Dr. Delgado congratulated our Teachers of the Year and Support Person of the Year. The Hackbots will travel to Houston for the National Robotic Competition. He introduced Sue Cobb, a director for the Farmington High School production of The Pajama Game. A music selection

from Farmington High School's dress rehearsal through a remote live feed was displayed on the monitor. Congratulations to Aiden Hawkins from North Farmington High School, who finished first in Michigan for the Automotive Maintenance and Light Repair at the Skills USA Competition. Aiden has qualified for Nationals in Atlanta on June 16.

11. FARMINGTON/FARMINGTON HILLS EDUCATION FOUNDATION UPDATE.

Presenters: Chris Delgado, Superintendent; Chis Greig, Executive Director, Farmington/Farmington Hills Education Foundation

Chris Greig reported the foundation's annual grant program paid out 18 grants of about \$17,000 to different projects across the district. The foundation is working with 20 different local scholarship sponsors with about \$20,000 in scholarships. They received 150 applications across all three of our high schools and are working with the scholarship sponsors and high school counselors in the evaluation process to determine awardees. The foundation helps with the finances and administration of funds for the Hackbots team. The foundation is starting to plan for the Toast for Education in November.

The board asked questions and shared comments.

12. 2020 BOND QUARTERLY UPDATE.

Presenters: Chris Delgado, Superintendent; Jon Barth, Director of Facilities Management and Transportation; Scott Smith, Plante Moran Cresa.

Mr. Barth summarized the current works projects. Mr. Smith provided the Board with the current status of the 2020 District bond as detailed in the April 2023 Dashboard Report. The report included the budget breakdown and allocations by the following categories- Construction/District-Wide Improvements, FF & E (Finishes, Fixtures & Equipment), Buses, and Technology/Security. The Funding & Expenditures Summary (as of April 2023) is as follows:

\$ 98,000,000 2020 Bond Program
\$ 4,600,000 2018 Bond Proceed Allocation
\$ 500,000 2020 Bond Earned Interest
\$103,100,000 Total Funding

\$103,100,000 Total Funding
\$ 63,503,219 Commitments / Contracts to Date
\$ 39,596,781 Budget Remaining

\$ 36,091,122 Actual Costs Spent to Date (as of 4/11/23)

Current projects include Farmington High School, Wood Creek Elementary School, Visions Relocation to FCS, Maxfield Education Center, Farmington STEAM Academy, North Farmington High School, Beechview Elementary, and Kenbrook Elementary. Upcoming Bond Projects

include Warner Middle School, Farmington Central High School, Long Lead HVAC Equipment & Generator Pre-Purchase, Central Office Relocation to Visions Unlimited, and Farmington Early Childhood Center.

The board asked questions and shared comments.

13. STRATEGIC PLANNING UPDATE - LEADERSHIP THAT SUPPORTS EQUITY AND INNOVATION.

Presenters: Chris Delgado, Superintendent; Committee Co-leaders, Anna Raleigh, Resource Room Teacher, Farmington High School, and Shawna Graca, Secretary, Maintenance; Co-chair Rob Kauffman, Principal, Hillside Elementary School

The committee reported on how they have worked on their two primary objectives. First, they identified components of leadership that foster equity and innovation with courage, honesty/transparency, commitment to equity, communication/listening skills, and thirst for knowledge. The second objective was to create a cross-district culture of equitable student leadership, which they have worked on for most of this year. The committee work included stakeholder input for student leadership, reviewing current leadership opportunities through school websites, principals' survey results, and focus groups with students around the district. The committee's next goal is to survey students for ideas that could be implemented to create a leadership culture.

The board shared comments.

14. REPORTS FROM BOARD COMMITTEES.

Community Engagement Committee (CCE): On behalf of Chair Walker, Ms. Heinrich reported the committee debriefed on the last Board and Community Dialogue on social media. Surveys were sent to families for topics of interest for the May 30 Dialogue.

15. PUBLIC COMMENTS. Public comments were shared.

16. APPROVAL OF APRIL 4, 2023, CLOSED SESSION MINUTES.

Presenter: Dr. Cheryl Blau, President

MOTION: It was moved by Smith and supported by Weems that the Board of Education approve the April 4, 2023, closed session minutes, as presented.

ROLL CALL VOTE: **Ayes:** Fox, Heinrich, Rich, Smith, Weems, Blau
 Nays: None

MOTION PASSED 6-0.

17. APPROVAL OF OPIOID ANTAGONISTS POLICY ADOPTION - SECOND READING.

Presenter: Mable S. Fox, Policy Committee Chair

This item was presented for First Reading at the April 4, 2023, regular meeting.

MOTION: It was moved by Fox and supported by Weems that the Board of Education approve the adoption of the Opioid Antagonists Policy to be included with the Epinephrine Auto-Injector (Epi-Pens) under Policy 2006 Health and Safety, as presented.

ROLL CALL VOTE: **Ayes:** Fox, Heinrich, Rich, Smith, Weems, Blau

Nays: None

MOTION PASSED 6-0.

18. EXPENDITURES.

MOTION: It was moved by Weems and supported by Rich that the Board of Education approve the expenditures as outlined in the expenditure printout dated April 18, 2023, as follows:

General Fund	\$ 14,316,061
General Fund - Athletics	223,339
Debt Fund	-
Capital Projects – Technology and Other Projects	-
Capital Projects – 2018 Bond Fund	367,593
Capital Projects – 2020 Bond Fund	1,014,445
Nutrition Services Fund	251,613
Benefit Stabilization Fund	841,376
TOTAL	\$ 17,014,427

VOICE VOTE: **Ayes:** Fox, Heinrich, Rich, Smith, Weems, Blau

Nays: None

MOTION UNANIMOUSLY APPROVED.

19. CONSENT AGENDA. It was moved by Rich and supported by Weems that the Board of Education approve the April 18, 2023, Consent Agenda as follows:

- A. Approval of Minutes
 - 1. April 4, 2023, Special Meeting
 - 2. April 4, 2023, Regular Meeting
 - 3. April 8, 2023, Board Retreat
- B. Head Start Director's Monthly Report

C. Personnel Items

New Hires	Position	Building	Effective Date	Added Wk of
Bean, Sara	Guest Teacher-Retired	District	4/3/2023	3/27
Doughty, Claudia	Guest Teacher-Retired	District	4/3/2023	4/3
Gillespie, Lynne	Guest Teacher-Retired	District	3/8/2023	3/20
Huell, Tanya	Office Clerk	Hillside Elementary School	3/22/2023	3/20
Jagdev, Triman	Secretary	Hillside Elementary School	4/17/2023	4/10
Manier, Jon	Guest Teacher-Retired	District	4/1/2023	3/20
Raske, Madison	Speech & Language Pathologist	Wood Creek Elementary School	4/10/2023	3/20
Torres, Patricia	Guest Teacher-Retired	District	4/3/2023	3/27
Young, Markayla	School Social Worker	Wood Creek Elementary School	4/10/82023	3/20
Resignations	Position	Building	Effective Date	Added Wk of
Barrett, Samuel	Paraprofessional	Warner	4/28/2023	4/3
Bator, Kelly	Teacher	Farmington	6/30/2023	4/3
Boomstra, Katlyn	Teacher	Lanigan	6/30/2023	4/3
Hunsberger, Lois	Paraprofessional	Hillside Elementary School	4/3/2023	3/20
Irvine, Mollie	Sub Bus-Driver	Transportation	1/13/2023	3/20
Jackson, Sandra	MTSS Coordinator	District/MEC	4/24/2023	4/10
Patterson, Ashley	Teacher	Lanigan	6/30/2023	4/3
Taylor, Nicholas	Teacher	Steam & Warner	6/30/2023	4/3
Retirements	Position	Building	Effective Date	Added Wk of
Blanzy, Ann	Counselor	East	7/1/2023	3/27
Bohannon, Elwanda	Teacher	Longacre	7/1/2023	3/27

21. **RECOMMENDATIONS FOR FUTURE AGENDA ITEMS.** Mac n' Cheese.
22. **GOOD AND WELFARE.** Board members spoke on topics of personal interest.
23. **ADJOURNMENT.** The Board of Education's April 18, 2023, regular meeting adjourned at 8:19 pm.

Claudia T. Heinrich
Farmington Board of Education
Acting Board Secretary - May 2, 2023