

**Oak Park School District**  
**2021-22 Budget**  
**June 28, 2021**

# The Challenges We Face

- Enrollment, Enrollment, Enrollment
- Right Sizing Staffing with Enrollment
- School Aid Budget
- COVID-19
  - Students, families, staff
  - School operations
  - Use of COVID-19 relief funds
- MPERS Reform and Retirement System Obligations

# General Fund

# Revenue Assumptions

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Fall Pupil Count	4,376.95	4,399.53	3,788.29	3,900.00	4,000.00	4,100.00
Blended Pupil Count	4,446.62	4,400.81	4,259.42	3,872.78	3,985.00	4,085.00
State Aid - Foundation Allowance	\$8,333	\$8,517	\$8,517	\$8,642	\$8,742	\$8,842
State Aid - Section 31a (At Risk)	\$3,063,670	\$2,621,699	\$2,621,699	\$2,610,286	\$2,610,286	\$2,610,286
Federal - Title I	\$971,845	\$856,315	\$1,024,651	\$922,186	\$922,186	\$922,186
Federal - COVID-19	N/A	N/A	\$4,984,931	\$10,729,271	\$0	\$0
County Special Education Millage	\$3,385,250	\$3,297,736	\$3,560,609	\$3,716,512	\$3,816,512	\$3,916,512

# Sources of Revenue

<b>Source</b>	<b>% of Total General Fund Revenue</b>
Property Taxes	7%
State Aid	61%
Federal Grants	25%
Other	7%
Total	100%

Total General Fund revenue is estimated to be approximately \$62.7 million in 2021-22

# Expenditures Assumptions

- Staffing
  - Grades K-12:
    - Fill 13 vacant para positions
    - 4 Teacher retirements
- Salaries per CBA's
  - OPESPA: One step
  - OPEA, AOPSA, Independents: No steps or increase in salary schedule

# Expense Assumptions (cont'd)

- Retirement rate ~40.47% (~25.42% paid by employer)
- FICA (7.65% of payroll)
- Insurance benefits
  - Medical, dental, vision, life, LTD, worker's compensation
  - Hard cap
  - Insurance benefits (averages 17% of payroll)

# Expenditures Assumptions (cont'd)

- Salaries
  - Administration +\$101,000 (New ECEC Director)
  - Paras: +\$428,000 (fill vacant positions)
- Purchased Services
  - Substitute Teachers: +\$115,000
  - Substitute Paras: (\$135,000)
  - Contracted Security: +\$501,000
  - Contracted Custodial: +\$125,000
  - Contracted Transportation: +\$1,110,000
  - Contracted Technology and Pupil Services: +\$312,000



# Expenditures Assumptions (cont'd)

- COVID-19
  - Technology \$3,416,914
  - Operations \$1,553,041
  - Mechanical \$2,150,000
  - 2021/22 Staffing to Avoid Layoffs \$630,000
  - **Learning Loss (specifics tbd) \$1,593,105**
  - **CTE Renovations (OPFI/NOVA) \$3,000,000**
  - **Classroom and Media Center Furniture \$2,750,000**
  - **Special Education Specialized Furniture and Equipment \$200,000**

# Expenses by Category

<u>Category</u>	<u>% of Budget</u>	
Salaries	35%	} 59%
Benefits	24%	
Purchased Services	21%	
Supplies	4%	
Capital Outlay	13%	
Center/Cooperative Programs	2%	
Other	<u>1%</u>	
Total	<u><u>100%</u></u>	

Total General Fund expenditures is estimated to be approximately \$68.8 million in 2021-22

# General Fund

## 2021-22 Original Budget - Summary

	2020-21 Budget Amendment 1	2021-22 Original Budget	Increase (Decrease)
Revenue	\$60,507,924	\$62,714,468	\$2,206,544
Expenditures	58,419,867	68,790,632	10,370,765
Revenue over Expenditures	2,088,057	<b>(6,076,164)</b>	<b>(8,164,221)</b>
Fund Balance, Beginning of Year	18,791,825	20,879,882	2,088,057
Fund Balance, End of Year	\$20,879,882	\$14,803,718	<b>(\$6,076,164)</b>
Fund Balance % of Expenditures	35.74%	21.52%	

# General Fund

## 2021-22 Original Budget - Revenue

	2020-21 Budget Amendment 1	2021-22 Original Budget	Increase (Decrease)
Local	\$4,312,137	\$4,333,524	\$21,387
State	41,707,885	38,221,101	<span style="color: red;">(3,486,784)</span>
Federal	10,566,690	16,082,728	5,516,038
Incoming Transfers and Other Transactions	3,921,212	4,077,115	155,903
<b>Total Revenue</b>	<b>\$60,507,924</b>	<b>\$62,714,468</b>	<b>\$2,206,544</b>

# General Fund

## 2021-22 Original Budget - Expenditures

	2020-21 Budget Amendment 1	2021-22 Original Budget	Increase (Decrease)
Expenditures			
Instruction			
Basic Programs	\$28,055,002	\$28,849,836	\$794,834
Added Needs	7,582,631	9,310,035	1,727,404
Total Instruction	35,637,633	38,159,871	2,522,238
Non-Instruction			
Pupil Services	3,650,622	3,947,228	296,606
Instructional Support Services	2,942,556	3,220,948	278,392
General Administration	625,823	618,858	(6,965)
School Administration	2,740,468	3,199,813	459,345
Business Services	809,996	818,207	8,211
Maintenance/Operations & Security	5,251,438	5,114,654	(136,784)
Transportation	1,785,822	2,896,322	1,110,500
Central Services	1,688,084	1,978,973	290,889
Athletics and Other Support Services	413,098	561,117	148,019
Community Services	2,874,327	3,028,696	154,369
Capital Outlay-Construction	0	5,245,945	5,245,945
Total Non-Instruction	22,782,234	30,630,761	7,848,527
Total Expenditures	\$58,419,867	\$68,790,632	\$10,370,765

# General Fund 2020/21-2023/24 Forecast Summary

	2020-21 Budget Amendment 1	2021-22 Original Budget	2022-23 Projection	2023-24 Projection
Revenue	\$60,507,924	\$62,714,468	\$53,564,724	\$55,057,424
Expenditures	58,419,867	68,790,632	57,917,361	57,938,361
Revenue over Expenditures	2,088,057	(6,076,164)	(4,352,637)	(2,880,937)
Fund Balance, Beginning of Year	18,791,825	20,879,882	14,803,718	10,451,081
Fund Balance, End of Year	\$20,879,882	\$14,803,718	\$10,451,081	\$7,570,144
Ending Fund Balance, % of Expenditures	35.74%	21.52%	18.04%	13.07%

## Scenario 1 (proposed budget)

Fall 2021, 2022, 2023 Student Enrollment: 3,900 FTE's, 4,000 FTE, 4,100 FTE's

# General Fund 2020/21-2023/24 Forecast Summary

	2020-21 Budget Amendment 1	2021-22 Original Budget	2022-23 Projection	2023-24 Projection
Revenue	\$60,507,924	\$60,603,303	\$52,503,890	\$54,127,002
Expenditures	58,419,867	68,790,632	57,917,361	57,938,361
Revenue over Expenditures	2,088,057	(8,187,329)	(5,413,471)	(3,811,359)
Fund Balance, Beginning of Year	18,791,825	20,879,882	12,692,553	7,279,082
Fund Balance, End of Year	\$20,879,882	\$12,692,553	\$7,279,082	3,467,723
Ending Fund Balance, % of Expenditures	35.74%	18.45%	12.57%	5.99%

## Scenario 2

Fall 2021, 2022, 2023 Student Enrollment: 3,627.78 FTE's, 3,627.78 FTE,  
3,627.78 FTE's

# General Fund 2020/21-2023/24 Forecast Summary

	2020-21 Budget Amendment 1	2021-22 Original Budget	2022-23 Projection	2023-24 Projection
Revenue	\$60,507,924	\$63,489,998	\$53,659,089	\$55,064,924
Expenditures	58,419,867	68,790,632	57,917,361	57,938,361
Revenue over Expenditures	2,088,057	(5,300,634)	(4,258,272)	(2,873,437)
Fund Balance, Beginning of Year	18,791,825	20,879,882	15,579,248	11,320,976
Fund Balance, End of Year	\$20,879,882	\$15,579,248	\$11,320,976	\$8,447,539
Ending Fund Balance, % of Expenditures	35.74%	22.65%	19.55%	14.58%

## Scenario 3

Fall 2021, 2022, 2023 Student Enrollment: 4,000 FTE's, 4,100 FTE, 4,200 FTE's



# Three Scenarios: Low, Medium, High

	2020/21 Budget Amendment #1	2021/22 Projection	2022/23 Projection	2023/24 Projection
<b><i>Low</i></b>				
Student FTE's-Fall	3,788.29	<b>3,627.78</b>	<b>3,627.78</b>	<b>3,627.78</b>
Student FTE's-Winter	3,627.78	3,577.78	3,577.78	3,577.78
Teachers Charged to ESSER Grants (10)		\$0	\$0	\$0
Ending Fund Balance (Deficit)	\$20,879,882	\$12,692,553	\$7,279,082	\$3,467,723
<b>Fund Balance (Deficit) %</b>	<b>35.74%</b>	<b>18.45%</b>	<b>12.57%</b>	<b>5.99%</b>
<b><i>Medium</i></b>				
Student FTE's-Fall	3,788.29	<b>3,900.00</b>	<b>4,000.00</b>	<b>4,100.00</b>
Student FTE's-Winter	3,627.78	3,850.00	3,950.00	4,050.00
Teachers Charged to ESSER Grants (10)		\$0	\$0	\$0
Ending Fund Balance (Deficit)	\$20,879,882	\$14,803,718	\$10,451,081	\$7,570,144
<b>Fund Balance (Deficit) %</b>	<b>35.74%</b>	<b>21.52%</b>	<b>18.04%</b>	<b>13.07%</b>
<b><i>High</i></b>				
Student FTE's-Fall	3,788.29	<b>4,000.00</b>	<b>4,100.00</b>	<b>4,200.00</b>
Student FTE's-Winter	3,627.78	3,950.00	4,050.00	4,150.00
Teachers Charged to ESSER Grants (10)		\$0	\$0	\$0
Ending Fund Balance (Deficit)	\$20,879,882	\$15,579,248	\$11,320,976	\$8,447,539
<b>Fund Balance (Deficit) %</b>	<b>35.74%</b>	<b>22.65%</b>	<b>19.55%</b>	<b>14.58%</b>

# Food Service Fund 2021-22 Original Budget

	2020-21 Budget Amendment 1	2021-22 Original Budget	Increase (Decrease)
Revenue	\$3,120,972	\$2,532,040	(\$588,932)
Expenditures	2,391,700	3,162,347	770,647
Revenue over Expenditures	729,272	(630,307)	(1,359,579)
Fund Balance, Beginning of Year	1,291,541	2,020,813	729,272
Fund Balance, End of Year	\$2,020,813	\$1,390,506	(\$630,307)