



# **Oak Park School District**

## **2022-23 Budget**

### **June 13, 2022**

# 2022-23 CHALLENGES & OPPORTUNITIES

- ▶ Enrollment Stability and Retention
- ▶ Staffing Stability and Retention
  - ▶ Wage Reopener
  - ▶ Teacher Recruiting
- ▶ New Critical Position Replacements
- ▶ Security
- ▶ School Aid Budget
- ▶ ESSER (COVID-19 Relief) Funds
- ▶ MPSERS Reform and Retirement Obligations

# General Fund

# General Fund 2022-23 Original Budget - Summary

	2021-22 BUDGET AMENDMENT 1	2022-23 ORIGINAL BUDGET	Increase / (Decrease)
Revenue -	\$58,661,162	\$57,143,108	(\$1,518,054)
Expenditures -	\$62,718,736	\$62,347,782	(\$370,954)
Revenue Over/(Under) Expenditures -	(\$4,057,574)	(\$5,204,674)	(\$1,147,100)
Fund Balance, July 1, 2021 -	\$21,199,097	\$17,141,523	(\$4,057,574)
Fund Balance, June 30, 2022* -	\$17,141,523	\$11,936,849	(\$5,204,674)
Less: ESSER FUNDS -	(\$5,211,715)	(\$3,153,119)	\$2,058,596
Fund Balance as % of GF Expenditures *	29.81%	20.17%	

\* Fund Balance factors do not include ESSER Activity.

# Revenue Assumptions

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Fall Pupil Count -	4,376.95	4,399.53	3,788.29	3,577.81	<b>3,638.00</b>	3,638.00	3,638.00
Blended Pupil Count -	4,446.62	4,400.81	4,259.42	3,578.84	<b>3,638.00</b>	3,638.00	3,638.00
State Aid Foundation Allowance -	\$8,333	\$8,517	\$8,517	\$8,700	<b>\$9,135</b>	\$9,335	\$9,535
State Aid - Section 31a (At Risk) -	\$3,063,670	\$2,621,699	\$2,610,286	\$2,284,925	<b>\$2,284,925</b>	\$2,284,925	\$2,284,925
Federal - Title I -	\$971,845	\$856,315	\$1,024,651	\$922,186	<b>\$922,186</b>	\$922,186	\$922,186
Federal - COVID-19 -	N/A	N/A	\$4,894,931	\$5,211,715	<b>\$3,153,119</b>	\$3,153,119	\$0
County Special Education Millage -	\$3,385,250	\$3,297,736	\$3,560,609	\$3,716,512	<b>\$3,816,512</b>	\$3,916,512	\$4,016,512

# General Fund

## 2022-23 Original Budget - Revenue

	2021-22 BUDGET AMENDMENT 1	2022-23 ORIGINAL BUDGET	Increase / (Decrease)
Local -	\$4,564,449	\$4,909,055	\$344,606
State -	\$38,040,201	\$39,391,727	\$1,351,526
Federal -	\$11,882,921	\$8,785,601	(\$3,097,320)
Incoming Transfers and Other Transactions -	\$4,173,591	\$4,056,725	(\$116,866)
<b>Total Revenue -</b>	<b>\$58,661,162</b>	<b>\$57,143,108</b>	<b>(\$1,518,054)</b>

# Sources of Revenue

<b>SOURCE</b>	<b>% of Total General Fund Revenue</b>
Property Taxes	8.59%
State Aid	68.94%
Federal Grants	15.37%
Other	7.10%
<b>TOTAL</b>	<b>100.00%</b>

Total General Fund revenue is estimated to be approximately \$57.1 million in 2022-23

# General Fund

## 2022-23 Original Budget - Expenditures

	2021-22 Budget Amendment 1	2022-23 Original Budget	Increase (Decrease)
<b>EXPENDITURES:</b>			
<b><u>Instruction</u></b>			
Basic Programs	\$26,307,773	\$25,785,976	(\$521,797)
Added Needs	8,110,122	8,122,463	12,341
<b>Total Instruction</b>	<b>34,417,895</b>	<b>33,908,439</b>	<b>(509,456)</b>
<b><u>Non-Instruction</u></b>			
Pupil Services	4,203,306	5,288,316	1,085,010
Instructional Support Services	3,011,126	3,688,528	677,402
General Administration	615,225	637,786	22,561
School Administration	3,145,186	3,329,348	184,162
Business Services	922,168	870,467	(51,701)
Maintenance/Operations & Security	6,120,534	6,242,804	122,270
Transportation	2,301,715	2,735,322	433,607
Central Services	2,224,874	2,059,486	(165,388)
Athletics and Other Support Services	513,488	549,015	35,527
Community Services	3,056,494	3,038,271	(18,223)
Capital Outlay-ESSER / Other	2,186,725	0	(2,186,725)
<b>Total Non-Instruction</b>	<b>28,300,841</b>	<b>28,439,343</b>	<b>138,502</b>
<b>TOTAL EXPENDITURES</b>	<b>\$62,718,736</b>	<b>\$62,347,782</b>	<b>(\$370,954)</b>



# Expenses by Category

<u>Category</u>	<u>% of Budget</u>	
Salaries	40.3%	} 67.4%
Benefits	27.1%	
Purchased Services	24.2%	} 91.6%
Supplies	4.4%	
Capital Outlay	1.0%	
Center/Cooperative Programs	2.4%	
Other	<u>.6%</u>	
Total	<u>100%</u>	

Total General Fund expenditures is estimated to be  
Approximately \$62.3 million in 2022-23

# Expenditures Assumptions

- ▶ Staffing
  - ▶ Grades K-12:
    - ▶ Replacing 13 Classroom Teachers
    - ▶ Replacing 10 Special Ed Parapro Positions
  - ▶ 6 OPS Retirements and 2 Michigan Works! Retirements
  - ▶ 6 Deans of Culture District Wide (Using ESSER Funds)
  - ▶ Lessenger – 2 Teachers/2 Associate Teachers/8 Aides
- ▶ Salaries per Collective Bargaining Agreements (CBA)
  - ▶ OPESPA: One step per 2020-23 Contract
  - ▶ OPEA: Wage Re-Opener per 2020-23 Contract
- ▶ Salaries per Individual Contracts
  - ▶ AOPSA: Annual Review
  - ▶ INDEPENDENT: Annual Review

# Expense Assumptions (cont'd)

- ▶ Retirement rate ~43.50% (~28.73% paid by employer)
- ▶ FICA (7.65% of payroll)
- ▶ Insurance benefits
  - ▶ Medical, dental, vision, life, LTD, worker's compensation
  - ▶ Hard cap 1.7%
  - ▶ Insurance benefits (averages 15.5% of payroll)

# Expenditures Assumptions (cont'd)

- ▶ Salaries
  - ▶ Salaries: +\$1,315,520
    - ▶ Primarily flat with exception of ESSER coverage
- ▶ Purchased Services
  - ▶ Substitute Teachers: (\$401,012)
  - ▶ Substitute Paras: (\$181,745)
  - ▶ Contracted Security: +\$421,600
  - ▶ Contracted Transportation: +\$479,749
- ▶ Center-Based Program Tuition +\$448,000
- ▶ Virtual Academy +\$1,090,351

# Expenditures Assumptions (cont'd)

- ▶ **ESSER II (COVID-19):**

- ▶ Mechanical Upgrades-Lessenger - \$2,143,000
- ▶ Hazard Pay/New Hire Stipends - \$978,000
- ▶ Teachers Working on Planning Period/Lunch Duty - \$239,000

- ▶ **ESSER III (COVID-19):**

- ▶ **2021/22 -**

- ▶ Chromebooks - \$719,000
- ▶ Maintaining Staff - \$798,000

- ▶ **2022/23 -**

- ▶ Maintaining Staff - Salaries w/Benefits - \$2,319,000
- ▶ Deans of Culture-Salaries/Benefits - \$807,648

# Multi-Year Fund Balance Projections

	2021-22 BUDGET AMENDMENT 1	2022-23 ORIGINAL BUDGET	2023-24 PROJECTION	2024-25 PROJECTION
Revenue -	\$58,661,162	\$57,143,108	\$58,140,197	\$55,929,371
Expenditures -	\$62,718,736	\$62,347,782	\$62,347,782	\$62,339,374
Revenue Over/(Under) Expenditures -	(\$4,057,574)	(\$5,204,674)	(\$4,207,585)	(\$6,410,003)
Fund Balance, Beginning of Year -	\$21,199,097	\$17,141,523	\$11,936,849	\$7,729,264
Fund Balance, End of Year -	\$17,141,523	\$11,936,849	\$7,729,264	\$1,319,261
Less: ESSER FUNDS -	(\$5,211,715)	(\$3,153,119)	(\$3,153,119)	\$0
Fund Balance as % of GF Expenditures *	29.81%	20.17%	13.06%	2.12%

\* Fund Balance factors do not include ESSER Activity.

# Food Service Fund

## 2022-23 Original Budget

	2021-22 Budget Amendment 1	2022-23 Original Budget	Increase (Decrease)
Revenue	\$2,041,470	\$2,243,729	\$202,259
Expenditures	2,326,291	3,199,409	873,118
Revenue Over/(Under) Expenditures -	(284,821)	(955,680)	(670,859)
Fund Balance, Beginning of Year	2,108,148	1,823,327	(284,821)
Fund Balance, End of Year	\$1,823,327	\$867,647	(\$955,680)

# General Fund 2022-23 Original Budget Summary - RECAP

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**QUESTIONS  
and/or  
COMMENTS?**