

**OAK PARK AND RIVER FOREST HIGH SCHOOL
DISTRICT 200**



“Those Things That Are Best”

**FINAL
BUDGET**

2006-2007

**OAK PARK,
COOK COUNTY,
ILLINOIS**

INTRODUCTORY SECTION

OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
OAK PARK, ILLINOIS

BUDGET FOR FISCAL YEAR 2006-2007

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OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200
OAK PARK, ILLINOIS

BUDGET FOR FISCAL YEAR 2006-2007

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OAK PARK AND RIVER FOREST HIGH SCHOOL DISTRICT 200 COOK COUNTY, ILLINOIS

201 North Scoville Avenue
Oak Park, Illinois 60302



“Those Things That Are Best”

BOARD OF EDUCATION

		<u>Term Expires</u>
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Mr. Jason Edgecombe	Assistant Superintendent for Human Resources
Ms. Amy Hill	Director of Instruction
Mr. Jack Lanenga	Assistant Superintendent for Operations
Mr. Philip Prale	Assistant Superintendent for Curriculum and Instruction
Ms. Cheryl L. Witham CPA	Chief Financial Officer

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EXECUTIVE SUMMARY

September 28, 2006

The Honorable Board of Education
Oak Park and River Forest High School District 200
201 North Scoville Avenue
Oak Park, Illinois 60302

We submit and recommend to you a budget for Oak Park and River Forest High School District 200 (the District) for the fiscal year ending June 30, 2007. The budget includes all Governmental, Fiduciary and Proprietary Funds of the District. The District Superintendent and the Chief Financial Officer assume responsibility for the data, accuracy, and completeness of this budget. The budget presents the District's finance and operations plan and all necessary disclosures and reflects the financial support of the goals and objectives of the District.

District Goals and Objectives

District goals for the 2006-2007 school year supported by this budget are as follows:

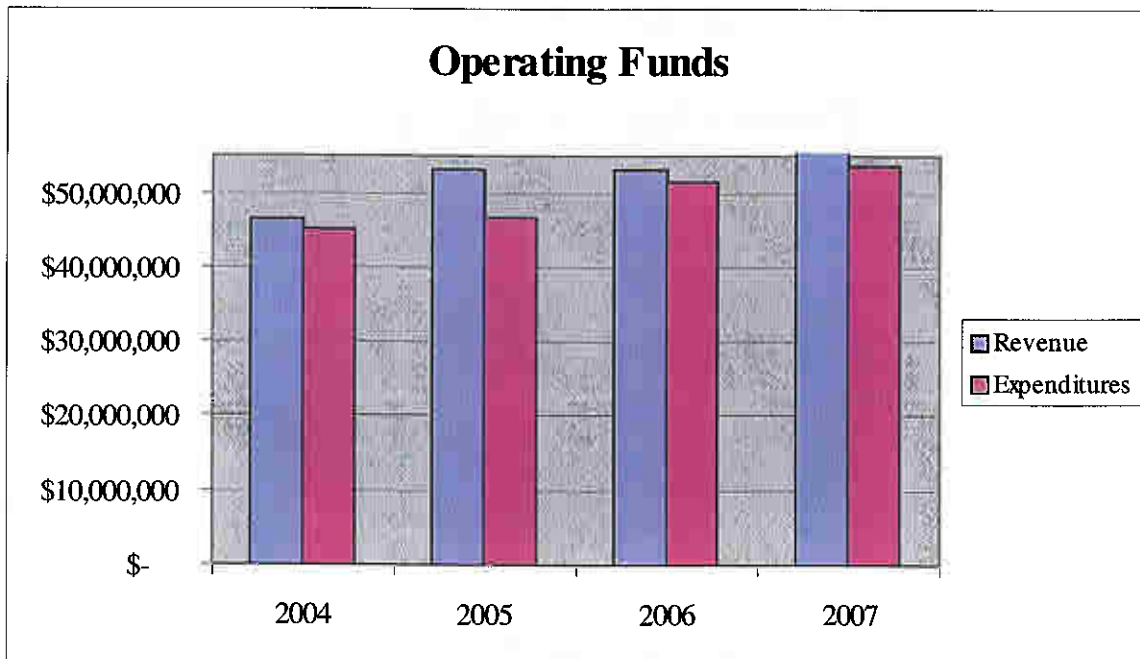
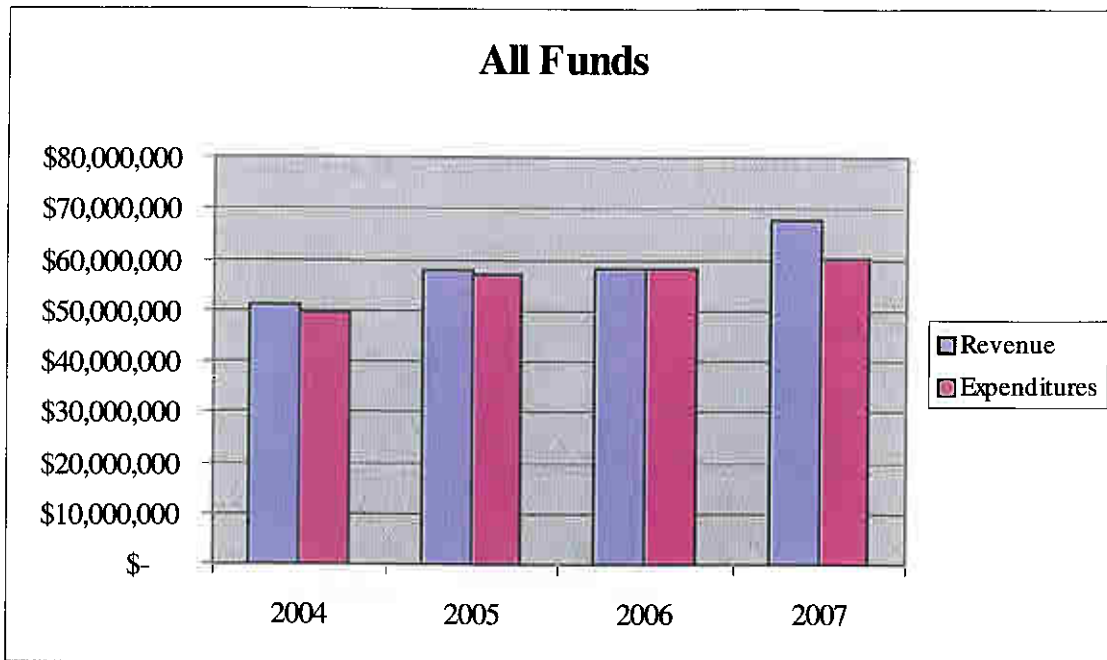
1. We will intensify our campaign to use data with increasing effectiveness and efficiency to eliminate any academic performance and discipline gap within the District and to assure that we sustain programs supporting the maximum achievement of each and every student we serve.
2. We will hire a new superintendent and determine the administrative structure for the 2007 – 2008 school year.
3. We will continue to identify and implement all available and appropriate means of sustaining the District's financial stability well into the future to assure the fair and equitable use of district resources to achieve the main goals of our district.
4. We will complete the research and development phases of several key facility and communication projects and implement them, as appropriate and possible, during the 2006 – 2007
5. Through a variety of events throughout the school year, we will engage our students, staff, and communities in wishing this handsome, vintage building a very Happy 100th Birthday!

The District continues its commitment to narrow the achievement gap and to meet the needs of special education students. In addition, the State of Illinois recently increased graduation requirements. The financial resources required to address these three issues are significant. In the fall of 2005, the Board of Education carefully considered school achievement initiatives (Initiatives) designed to address these concerns. Please refer to the Goals and Initiatives discussion in the Information section of this report for additional narrative. The cost of these new Initiatives is approximately \$1,500,000 per year in FY 2006 dollars. Accessing the final phase-in option of the 2002 referendum has provided resources to fund the cost of these Initiatives. In December of 2005, the Board of Education approved the 2005 levy with a total extension of \$50,200,101, excluding bond and interest. The March 2006 *Five Year Financial Projection* details the plan to implement the new Initiatives and to extend the need for another referendum until approximately 2018.

Budget Overview

The total District budget for Fiscal Year FY 2007 is a budget surplus in all funds of \$7,491,864. A portion of this, however, represents expenditures related to the Restricted Building Fund and the Life Safety Fund for renovations. Expenditures in these two funds will exceed revenue by \$2,650,225.

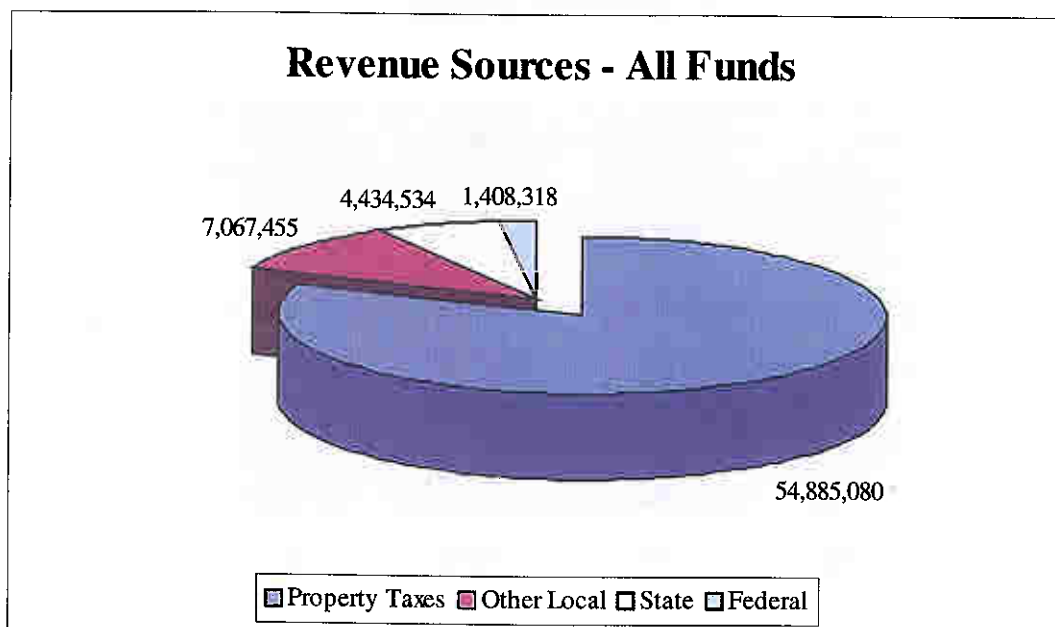
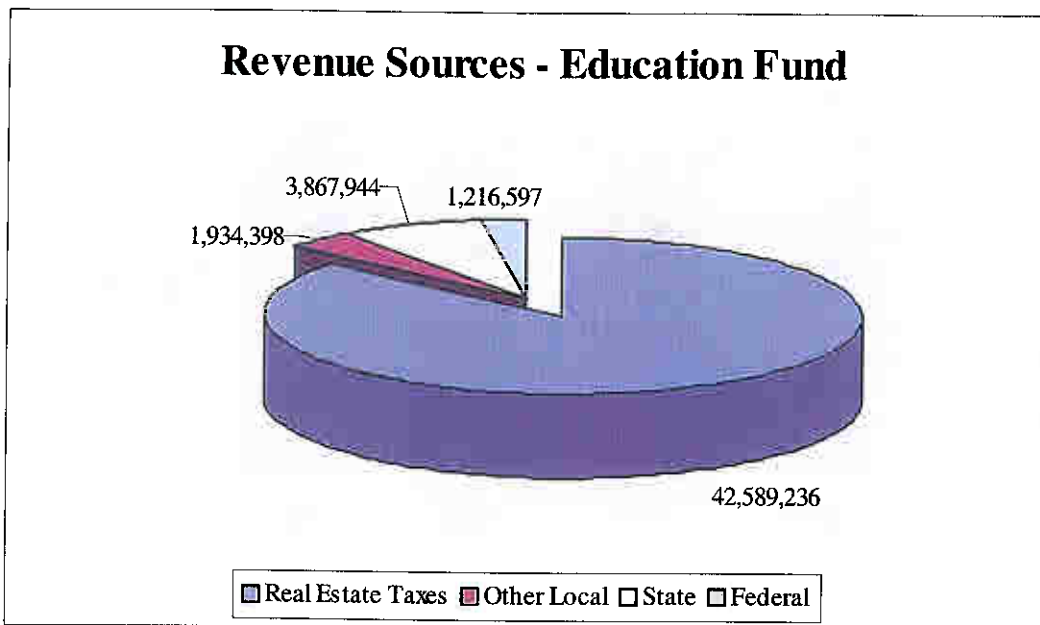
TOTAL ALL FUNDS							
	<i>General Fund</i>	<i>Special Revenue Funds</i>	<i>Debt Service Fund</i>	<i>Capital Projects Funds</i>	<i>Fiduciary Fund</i>	<i>Proprietary Funds</i>	<i>Total All Funds</i>
Revenue	\$58,225,595	\$ 3,162,733	\$ 2,977,843	\$ 834,855	\$ 875,156	\$ 1,719,205	\$67,795,387
Expenditures	50,669,079	2,923,680	3,372,659	1,655,000	-	1,683,105	\$60,303,523
Surplus (deficit)	7,556,516	239,053	(394,816)	(820,145)	875,156	36,100	7,491,864
Transfers in (out)	28,050	-	593,188	(621,238)	-	-	-
Beg Balance	23,325,053	1,546,164	2,154,632	1,461,642	2,708,833	271,260	\$31,467,584
Ending Balance	\$30,909,619	\$ 1,785,217	\$ 2,353,004	\$ 20,259	\$ 3,583,989	\$ 307,360	\$38,959,448



(Operating Funds are: Education Fund, Operations and Maintenance, Transportation, IMRF, Working Cash)

Property taxes are the largest single source of revenue for the District. In the Education Fund, 86% of total revenue is derived from local property taxes. The property tax is a fairly consistent tax, but with the passage of the Property Tax Extension Limitation Law (PTELL or "tax cap") in 1995, the District lost control over the growth of revenue; it is now limited to the lesser of 5% or the CPI. It has been documented many times that the

PTELL will eventually cause the need for the District to request a referendum, as certain costs exceed the CPI.



The "tax cap" law was designed to reduce the rate of growth of property taxes for the individual taxpayer, but the law allows the District to have a referendum to increase the tax rate ceiling. This reliance on taxes makes the District vulnerable to political pressures to limit property taxes.

Tax extension increases are governed by the increase in the equalized assessed valuation (EAV) and the PTELL. The total tax extended by the County Clerk may increase by a limited amount each year. Within that aggregate increase, the District has

authority to distribute the tax to the prescribed individual funds as long as the distribution stays below the fund rate ceiling that is prescribed by law. The method this District follows is to find the new aggregate limit by multiplying the previous year's tax extension by the new PTELL limit, then adjusting individual levies so as not to exceed its rate ceiling. In previous years, this has allowed the District to adjust down certain levies and give the Education Fund the highest priority. Since the communities of Oak Park and River Forest approved an Education Fund rate increase in the spring of 2002, the District has adjusted the levy distribution in order to allow for an improvement of fund balances in the Education Fund and other funds.

During the fall of 2005, the Board of Education carefully reviewed and considered the PTELL Rate Increase Factor law (35 ILCS 200/18-230). The Rate Increase Factor is a calculation added to the annual levy calculation after a district successfully passes a referendum. For Districts that are "capped", the factor remains a part of the annual calculation for 4 levy years after the year of the referendum. This enables capped districts to eventually levy the full-authorized rate by using a phase in method over a 4-year period. The 2005 levy, authorized by the BOE in December 2005, was the 4th and final year for the phase in option. The maximum 2005 levy with the rate increase factor was estimated to be approximately \$56,332,000 using an EAV estimate of 7% higher than 2004 EAV times the referendum rate of \$2.95. Due to the costs related to a mandated increase in graduation requirements, the Initiatives and special education requirements the BOE voted to partially phase-in the total referendum rate allowable and approved the 2005 levy amount at \$50,200,000, approximately ½ of the legal increase permitted by law.

Brief summaries of selected individual funds' budgets follow:

General Fund

The General Fund in its entirety is a compilation of the Education Fund (Education, Tort, Bookstore, and Cafeteria) Operations & Maintenance Fund and the Restricted Building Fund. Since the voters approved an increase in the Education Fund tax rate of \$.65 in April of 2002, the District has been successful in maintaining a balanced budget without decreasing educational programming for students. The District has identified and implemented cost containment in areas such as health insurance, retirement benefits, technology, athletics, contract services, summer school, childcare, transportation, staffing and purchasing. The FY 2007 General Fund budget is a surplus budget of \$7,584,566 dollars. This will allow the District to increase its reserves in order to cover cash flow needs and to extend the life of the referendum and delay the eventual request for another rate increase due to the effects of "tax caps".

Revenue

Due to the distribution method of property taxes in Cook County, which distributes taxes in March at one half of the prior year's amount and then a catch-up payment in the fall, the District receives the entire catch-up amount of the 2005 levy in fall of 2006, and then

one half of the previous years levy amount in March of 2007. The Consumer Price Index (CPI) for the 2004 levy was 3.3%. The CPI that will be used for the 2006 levy will be 3.4%. Each levy also includes an increase in revenue generated by new property added to the tax rolls.

In February of 2003, Districts 200 and 97 (Oak Park Elementary District) entered into an intergovernmental agreement with the Village of Oak Park (the Village) which is designed to share with the schools tax revenue generated by the Oak Park Downtown Tax Increment Finance District (TIF). This agreement specifies predetermined intervals in which the Village will "carve-out" new property value from the TIF, thereby shifting the tax proceeds from the TIF District to all other taxing bodies. The Village "carved out" a value of \$19,439,935 in EAV for the 2003 levy and an additional \$6,527,606 of EAV for the 2005 levy. The next "carve out" of EAV will occur for the 2007 levy for a value of \$20,345,170. This agreement allows the District to collect taxes in excess of the PTELL limitation without increasing taxes to local taxpayers. The downtown TIF district is due to expire in 2018.

Total State aid is budgeted at \$3.8 million dollars or 6.6% of General Fund revenue. The District's general state aid, the largest single component of total state aid, is a function of the State's total education appropriation, Average Daily Attendance (ADA), and EAV. The State's foundation level for FY 2007 will be \$5,334 per 2005-2006 ADA, which is then reduced by "available local resources" which is a calculation utilizing EAV. Because the District has a large EAV per pupil, the District receives significantly less than the foundation level. While the Foundation Level is to be raised significantly for FY 2007 (\$170 per 1.0 ADA), the District will not experience an increase in State Aid over the total FY 2006 collections.

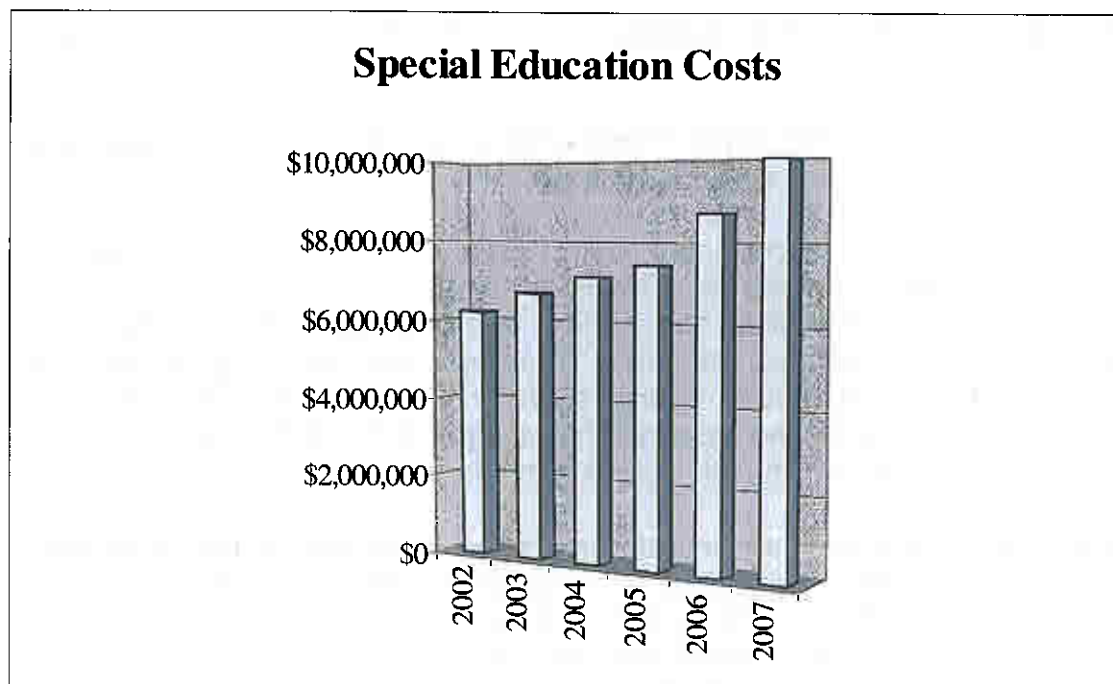
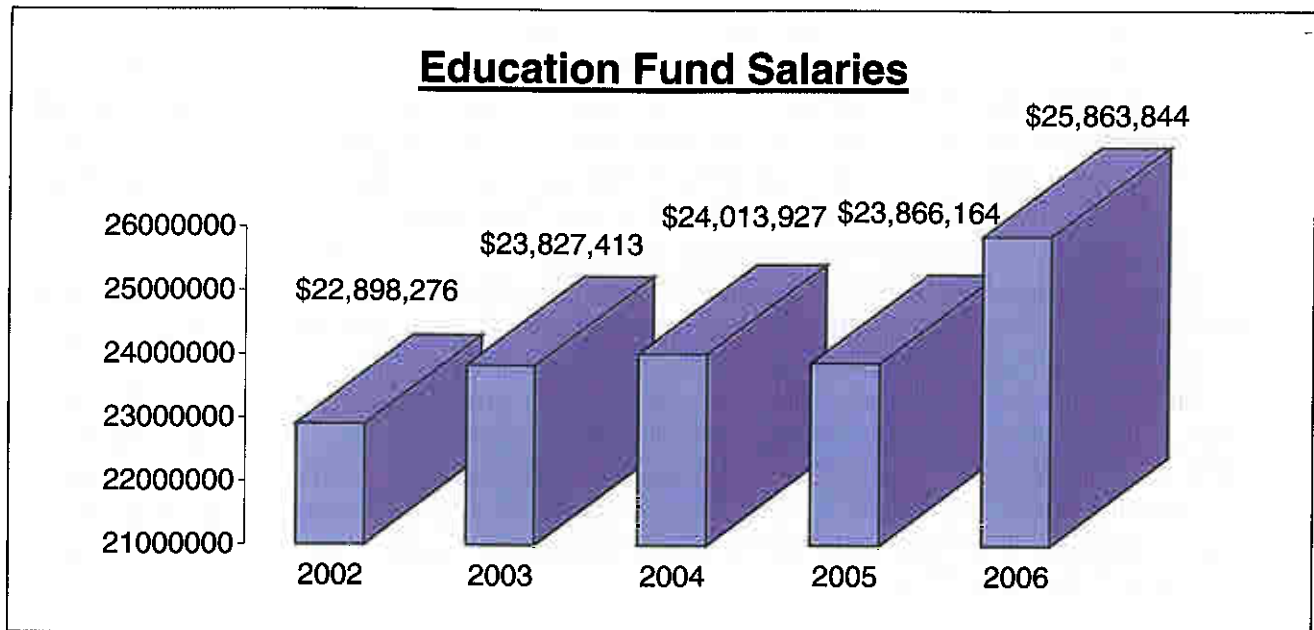
The District anticipates a slight increase of \$93,000 in Federal funding for Special Education purposes.

Expenditures

Because of the "tax cap" legislation, the District has minimal control over its budget on the revenue side. There is significantly more control over expenditures. The District is operating under contracts for its certified staff (Oak Park and River Forest Faculty Senate), its classified personnel (Classified Personnel Association), its buildings and grounds personnel (Buildings & Grounds Custodial and Maintenance Local 73) and security staff (Service Employees International Union Local 73). These salaries and raises are fixed through the 2006-2007 school year. All salary budgets and forecasts are based upon these contracts and expected staffing needs.

Total General Fund expenditures are budgeted to increase by \$1,703,412 or 3.5% to \$50,5669,079. This net amount is made up of a decrease of approximately \$1.7 million in the Restricted Building Fund due to fewer capital projects offset by an increase in the other funds of \$3,465,997. Approximately \$1.5 million of this increase is directly related to the cost of programs for the Initiatives. The remainder of the increase relates to an

increase in salaries per the union agreements. Other areas with significant increases are special education expenditures related to increased staffing and tuition for special needs students.



(Special Ed Costs in Education Fund, Transportation Fund and IMRF Fund)

Special education costs, specifically private facility tuition and transportation costs for children whose needs cannot be met within the District's programs, are increasing at a faster rate than the State special education funding.

Medical insurance premium increases in recent years were 20% for FY 2002 and 10% for FY 2003. The District has self-insured dental and pharmacy plans. The FY 2003 increase is lower due to the decision to carve out and self-fund the pharmacy plan. For the FY 2004 renewal, the District interviewed and selected a new benefits broker. This new broker was able to secure a very favorable renewal increase of only 2.8%. Even though the health insurance renewal's rates are favorable, the District's number of insured individuals increased by 27 due to the large number of retirements at the end of FY 2003. During FY 2005, the District worked cooperatively with the Insurance Committee and the bargaining units to initiate several plan design changes. These changes included adding a lower cost HMO plan and a Health Reimbursement Account PPO plan. During negotiations with the Faculty and Clerical and Buildings and Grounds unions, an agreement was reached to increase deductibles, co-pays and employee premium participation rates. The July 1, 2005 rate increase was 6.8%. During FY 2006 the utilization rate increased in the health insurance plans, particularly related to pharmacy costs. Therefore, the July 1, 2006 renewal for health insurance including self funded pharmacy was 10%.

Combined Education Fund

The Combined Education Fund in its entirety is a compilation of the Education, Tort, Bookstore, and Cafeteria Funds.

The increase in the combined Education Fund expenditures for Fiscal year 2007 are estimated to be \$3.4 million dollars or a 8% increase.

The District is projecting the student population to peak in FY 2007 at approximately 3,100. The student population will then begin a steady decline through FY 2011 reflecting a reduction to approximately 2900 pupils. Recent enrollment in FY 2005 was 3,087 and in FY 2006 the enrollment was 3076. Therefore, the District has budgeted a slight increase in regular certified teaching staff for FY 2007 due to increased enrollment. The remainder of the increase in faculty staffing is due to the new programs for the Initiatives and for Special Education staffing needs.

With the aforementioned expenditures increasing at rates far above the rate of inflation but property taxes constrained to that rate, deficit spending will inevitably return in the future if the District wishes to maintain programming at the level outlined in the Initiatives. In addition to salary and benefit increases for existing employees, the District is expecting that significant numbers of certified staff members will take advantage of the District and State early retirement plans over the next few years. Although the District was able to reach an agreement with faculty to reduce the retirement benefit by one half, the effect of this decrease will not be fully realized until the current District retirement annuities sunset in FY 2010.

Operations and Maintenance Fund (O&M)

After several years of deficit spending and a declining fund balance, since FY 2003 the Operations and Maintenance Fund is experiencing surpluses and an improving fund balance. In order to protect the Education Fund under "tax cap" limitations, the O&M Fund balance was allowed to decline to below zero over the course of several previous years. The District is now attempting to reestablish an adequate fund balance in the O&M Fund. This is being accomplished by increasing the amount of personal Property Taxes allocated to the O&M fund rather than in the Educational Fund. In addition, the District is now recognizing all O&M type expenditures in the O&M fund, with the exception of utilities, rather than reflecting them partially in the Education Fund, as was previously done. The expenses for the O&M Fund will increase by \$71,899 in FY 2007 while the revenue will increase by \$1,085,627. The FY 2007 surplus is anticipated to be approximately \$1.5 million with an accumulated fund balance at the end of 2007 anticipated to be approximately \$3.4 million. The accumulation of a fund balance is necessary for the District as the Restricted Building Fund is fully expended. In the future, upkeep and renovations to the vintage building will be provided for in the O & M Fund. In addition, the District plans to begin recognizing utility costs in the O & M Fund rather than the Education fund beginning in FY 2009.

Restricted Building Fund

The Restricted Building Fund's balance will continue to decline as the District continues renovations of the existing building. The Restricted Building Fund is a result of Working Cash bonds that were sold and transferred in 1998. At that time, bonds were sold in order to renovate the building over a ten- year period. A *Facilities Master Plan* was developed in conjunction with Wight and Company, the school architects.

Projects totaling approximately \$3.0 million dollars were completed in FY 2006 including:

- Renovation of the food services preparation and serving areas.
- Renovation of the east and west pools
- Renovation of several classrooms and student services offices
- Renovation of the V studio

FY 2007 projects totaling \$1.3 million dollars funded from this budget include:

- Renovation of Foods/family consumer sciences kitchen areas
- Renovation of 3 gyms
- Window and boiler replacement

An unanticipated opportunity to purchase 3.5 acres of land across the street from the High School presented itself in 1998, after the issuance of the bonds. This enabled the extremely land-locked District to expand the High School's campus. This increased outdoor facilities by over one third. Because of these unexpected purchases, the anticipated remaining fund balance at June 30, 2004, of approximately \$4.8 million was not sufficient to complete all items outlined in the original *Master Plan*. During FY 2005, the District issued 1.675 million dollars in General Obligation Limited Tax School Bonds in order to complete the Food Service renovations. These bonds will be repaid from the Bond & Interest Fund.

Life Safety Fund

During FY 2004 and 2005 the District updated the *Facility Master Plan* and filed additional Life Safety amendments for a roofing project and renovation of the two pools. These two projects will be funded with proceeds of \$8.4 million dollars in General Obligation Debt Certificates. These certificates will be repaid using proceeds from the Life Safety Levy over the next twenty years. During FY 2006, the District filed an additional Life Safety amendment for window and boiler replacement. The remainder of the balance in the Life Safety Fund will be used for this project. Since the fund balance is not adequate to support the cost of the entire project, the Restricted Building Fund will absorb the remainder of the costs.

Transportation Fund

The District does not operate its own buses; rather, the majority of students walk to school or provide their own means of transportation. The District contracts bus services for special education students with to-and-from school transportation needs, and for athletic events, activities and field trips. The fund balance is expected to increase by approximately \$107,000 in FY 2007. This is due to the eventual replacement of three vans and two fifteen-passenger activity buses in FY 2008 or soon thereafter, depending on their condition. Two eight-passenger vans were purchased to service the Special Education curriculum needs in FY 2003. The District has also purchased two fifteen-passenger activity buses to provide transportation for co-curricular events, activities and field trips in the same year. In addition, the District plans to purchase an additional mini bus equipped to transport up to 4 wheel chairs plus regular seating for 4 additional students. This vehicle will be used to transport students on community outings for the purposes of learning life skills. The pay back period on the bus due to reduce costs for contract services is approximately 8 months.

Levies in prior years were reduced to aid the Education Fund; it is now necessary to bring the levy back to a maintenance level. The District is reimbursed for Special Education transportation by the State at the rate of 80%. The state funding is paid in the year following the expenditure.

IMRF (Illinois Municipal Retirement) Fund

The IMRF fund is utilized for the State-required payments to IMRF for classified staff as well as payments to the federal government for Social Security and Medicare. The fund balance is expected to remain nearly the same, with a modest increase of approximately \$65,000. The fund balance has been reduced over the last few years by under-levying in this fund to stay within the PTELL "tax caps." Now that the fund balance is at a maintenance level, the District must levy enough to support an adequate fund balance.

The IMRF rate imposed by the State continues to escalate and has become a complicating factor in maintaining a positive fund balance. For FY 2007 the IMRF rate will increase to 9.61% effective January 1, 2007. This is a .22 point increase over the current rate. The rate has steadily increased since 2004 and is now 2.3 points higher than the 2004 rate of 7.31%.

Budget Presentation

The development of the FY 2007 budget was completed with a detailed review of revenue and expenditure items within the context of the District's Goals and Objectives and the District's 5-year projections (*OPRF 5 Year Plan*). The budget includes the General Fund (Educational Fund, Restricted Building Fund, and Operations and Maintenance Fund), Special Revenue Funds (Transportation and Municipal Retirement/Social Security Fund), Debt Service, Capital Projects Fund (Fire Prevention and Safety Fund), Proprietary Funds (Self Funded Dental Plan and Pharmacy Plan), and Fiduciary Fund (Working Cash Fund). For management purposes, the District further segregates the Educational Fund by separating the Education, Tort, Bookstore and Food Service Funds. Information on each of the fund's budgets is provided in this budget document.

A fund is described as a fiscal and accounting entity with a self-balancing set of accounts. Each fund is established under state law to report specific activities or to attain certain objectives in accordance with special regulations, restrictions or limitations. It is important to note that transfers between funds can only be made when authorized by state law. Certain taxes and state aid are provided for specific purposes and must be accounted for within the specific fund established for that purpose.

The most important concern in the presentation of the budget data is to improve the quality of information to our community about the FY 2007 educational programs and services, which have been translated into a financial budget plan. The material in the budget document incorporates decisions made by the School Board and staff throughout the planning process.

This budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles to present the financial plan and results of operations. The District has received the Certificate of Excellence in Financial Reporting from the

Association of School Business Officials International (ASBO) each year since the fiscal year ending June 30, 1995. A similar recognition is available for the budget report. To receive this award, a school entity must publish a budget report as a policy document, as an operations guide, as a financial plan, and as a communications medium. The information included in this budget document is the first step in the process to structure the budget report to meet the stringent requirements of the ASBO Meritorious Budget Award.

Budget Process

The budget process is comprised of three distinct phases – long-term financial projections (*OPRF 5 Year Plan*), preparation and adoption.

Long-term Financial Projections

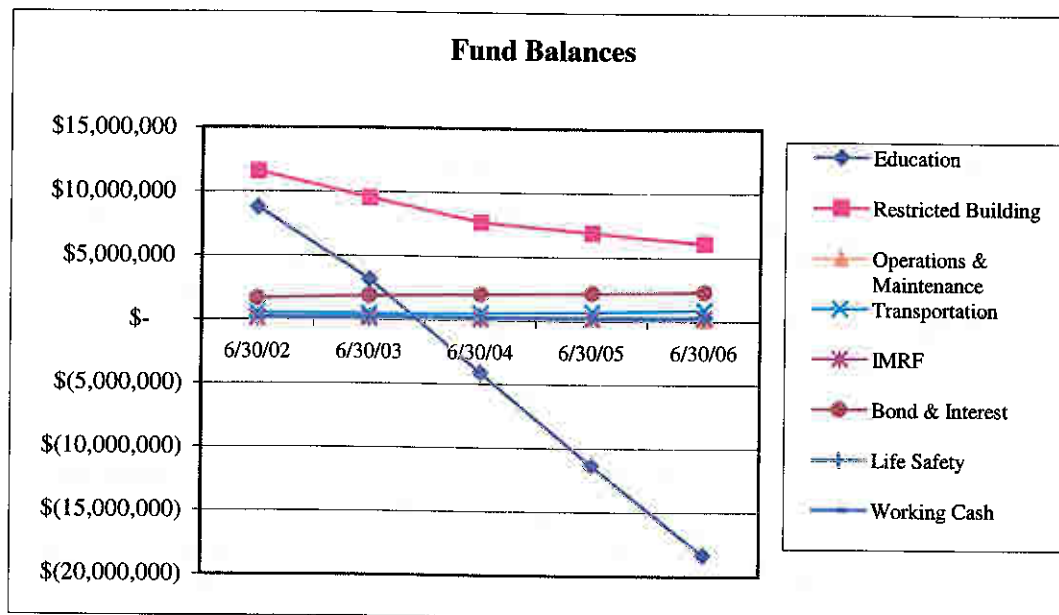
The most complex and also most critical area of the *OPRF 5 Year Plan* is the projection of property tax revenue. Property taxes are the District's largest revenue source (80.1%), and the calculation process is quite cumbersome. Variables that must be analyzed include equalized assessed valuation (EAV), new property additions, and the Consumer Price Index (CPI). Additionally, due to the fact that the District's fiscal year ends on June 30, each fiscal year represents the collection of one installment from each of two tax levy years. The property tax is a fairly consistent tax, but with the passage of the Property Tax Extension Limitation Law (PTELL or "tax cap") in 1995, the District lost control over revenue growth. It is now limited to the lesser of 5% or the CPI. It has been documented many times that the PTELL will eventually cause the need for school districts to request a referendum, as certain costs exceed CPI.

The District's state revenues are made up of both restricted and unrestricted grants. The largest component (64%) of state aid is general state aid. General state aid is a function of the State's total education appropriation (Foundation Level) and the District's Average Daily Attendance (ADA) and EAV. Enrollment projections are used to estimate general state aid based on projected per pupil Foundation Level less "available local resources." The remaining state aid is primarily special education categorical reimbursements. The District receives minimal federal aid (2.0% of total revenue in 2007), the majority of which is special education reimbursement through Medicaid and IDEA. Because of its political nature, it is difficult to project state and federal aid beyond the current year because of the uncertainty of funding in Washington and Springfield. The District assumes the status quo in funding unless there is information to the contrary.

The *OPRF 5 Year Plan* includes enrollment projections and the staffing levels required to meet those enrollments while maintaining appropriate class sizes. The District utilizes projection software to analyze historical survival data, parochial school matriculation and current elementary district class sizes. The enrollment trend will peak in FY 2007 and will begin to trend downward.

Estimated salaries and benefits are based on anticipated staffing requirements using the enrollment trends and negotiated salary increases. The Faculty contract expires June 30, 2007. The contract with buildings and grounds and classified personnel bargaining groups will expire on June 30, 2008, and 2009 respectively. The security bargaining unit's contract will expire June 30, 2009. The *OPRF 5 Year Plan* includes an estimate of future negotiation increases linked to CPI. Health and medical benefits are estimated to increase at 10% annually. Other types of expenditures are estimated to increase at various rates based on the type of expenditure.

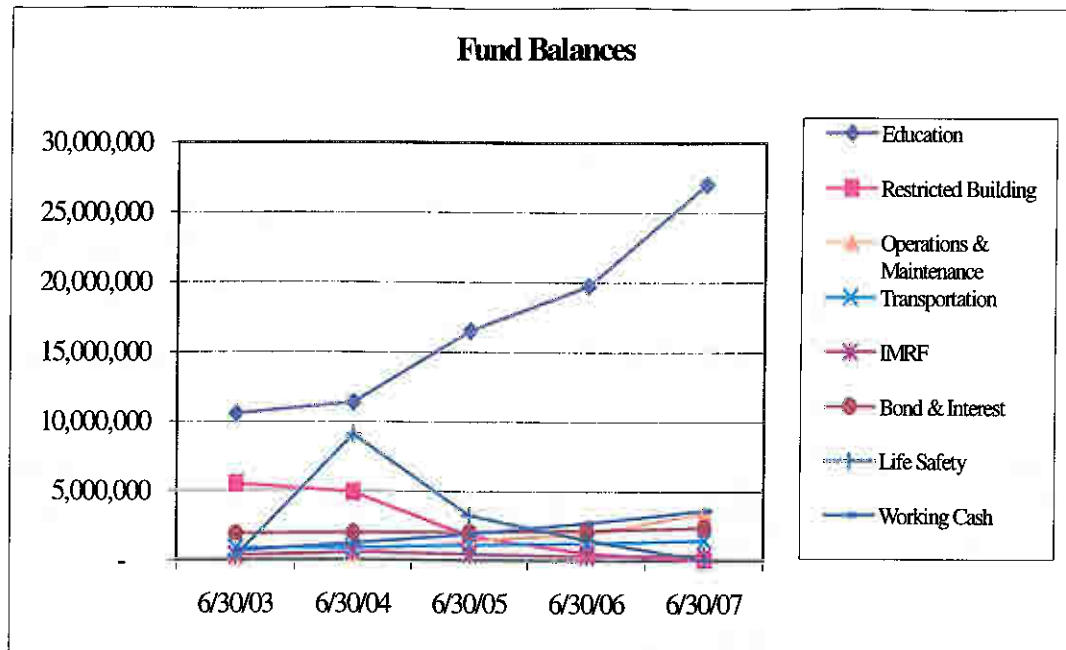
Due to the constraints of the "tax cap" and expenditures that are increasing faster than inflation, previous *OPRF 5 Year Plans* projected deficit fund balances in the Education, Operations and Maintenance and Transportation Funds.



(Spring 2002)

In April 2002, the voters of Oak Park and River Forest approved a referendum increase of \$.65 per \$100 of EAV in the Education Fund tax rate. With that tax rate increase incorporated into the *OPRF 5 Year Plan* in 2002, The District projected an improvement in fund balances and surplus for several years. With the help of the Intergovernmental TIF agreement and cost containment efforts, the District's financial results since the passage of the referendum continue to meet or exceed that original plan.

In December 2005, the Board of Education elected to partially implement the phase-in option of the 2002 referendum. The 2005 levy is the 4th and final year of the phase-in option. The increased revenue generated by the phase-in option will fully support the increased cost of the Initiatives, and projected special education needs until approximately 2018. In order to achieve this goal, the Education Fund reserves will accumulate until approximately 2012. In FY 2012, expenditures will begin to exceed revenue, thereby causing deficit spending. The fund balance will diminish over time until the eventual need for another referendum in FY 2018.



The FY 2007 budget is in accordance with the *OPRF 5 Year Plan*. The plan is continually updated as variables become known and audited results are approved. While there are enumerable variables involved in the plan, both on the revenue and expenditure sides, it is imperative that the District continually looks forward so as to be prepared for the financial future when it becomes reality.

Budget Preparation

Budgeting for the District can be fairly exact because of its size and the fact that many of the expenses are known due to contractual agreements. Salaries drive a major portion of the Education Fund, so it is possible to budget those expenses and their related costs very closely. For the 2007 budget process, the District continued to utilize a “zero-based” budgeting approach. In the zero-based budgeting model, each program administrator is required to submit a detailed budget request including program review. The budget requests are reviewed for completeness and accuracy. If necessary, the Chief Financial Officer meets with individual program administrators to discuss their budget requests in detail. Budget requests are modified as appropriate and then compiled. The zero-based budget requests for FY 2007 exceeded the planned expenditures reflected in the *OPRF 5 Year Plan*; therefore, a process of cost containment was initiated and completed. Cost savings were found in the areas of technology, staffing and special education, without curtailing the current programming.

Budget Adoption

In June, the Preliminary Budget is presented to the Board for their first review. At that time, the Board obtains a broad picture of the budget. In August, the Tentative Budget, which is generally a finished product, is presented. The budget document is then put on public display for 30 days. In September, a public meeting is held to discuss the budget, and the Board votes on final adoption.

Significant Trends and Events

Legislative

The Illinois General Assembly and Governor Blagojevich have made several recommendations to improve the state funding of public education in Illinois even though the State of Illinois is presently dealing with deficit spending. The Governor has recommended a \$170 per pupil increase in the foundation level. This recommendation will raise the foundation level to \$5,334 per ADA. For comparison, there was no increase for FY 2003, \$250 in FY 2004, \$154 in FY 2005 and \$200 in FY 2006. This increase allows for Transition Assistance to guarantee that no school district receives less State funding in FY 2007 than it did in FY 2006. The District will receive the Transition Assistance and therefore funding will remain the same for FY 2006 and 2007.

Senate Bill 27 (FY 2006) modifies the Teachers' Retirement System Early Retirement Option:

- The participant contribution is increased from 7% to 11.5% of their highest salary rate of the four years used to determine Average Salary, multiplied by the lesser of:
 - The participant's number of years of service under 35, or
 - The number of years the participant is under age 60
- The employer contribution is increased from 20% to 23.5% of:
 - The retiring participant's highest salary rate of the four years used to determine Average Salary, multiplied by
 - The number of years the participant is under age 60
- The employee and employer contribution waiver for employees retiring with 34 years of service is eliminated.
- Increase in excess of 6% of salary used to determine a participant's Average Salary requires school district penalty contribution to TRS. Employment agreements or collective bargaining agreements entered into, renewed or amended before June 1, 2005 are grand fathered in.

Senate Bill 49 (FY 2007) modifies the 6% salary limitation and provides changes and exemptions for the following:

- District reorganization constitutes a change in employment, thus exempting the salary limitation.
- Gives the school district an opportunity to dispute the TRS penalty and places a 7/1/2011 expiration date changes.
- Exempts work "overload"
- Exempts in-district promotions that require a change in certification
- Exempts salary increases 10 or more years from retirement eligibility
- Exempts increases which the district has no discretion such as Master Teacher stipend

Senate Bill 1682 Property Tax Extension Limitation Law (PTELL)

- Fund-by-fund rate ceilings are eliminated. Although individual rates will still not be permitted to exceed the statutory ceiling above which the rate is not permitted to be further increased by referendum or otherwise, previously approved referendum limits on a taxing district's individual operating fund tax rates will no longer control. A taxing district's limiting rate will continue to be the governor on its ability to increase its property tax revenues.
- All taxing districts will be required to use a uniform, more easily understood form or tax rate increase proposition and to disclose uniform supplemental information on their election notices and on their ballots.
- Taxing districts will be able to seek an increase in their limiting rate for up to four years. During the time that the referendum approved increased limiting rate is in effect, the taxing district's property tax revenues will not be limited by the amount of the increase in the Consumer Price Index.
- Taxing districts will be able to seek a multi-year increase in their extension limitation.
- The tax rate increase factor remains in full effect for all tax rate increases approved by referendum held prior to March 22, 2006. These increases can be phased-in exactly as permitted by current law.

The District will benefit from this bill in two ways. The first is a change in the limiting rate for each fund. The District will now be able to take advantage of the statutory limits rather than the District limits for each fund. However, the total levy will still be limited to the increase in CPI plus new property not to exceed 5%. The following chart indicates the new rates. These rates will be effective for the 2006 levy.

<i>Levy Purpose</i>	<i>District Current Rate</i>	<i>Statutory Rate</i>
<i>Educational</i>	.292	3.50
<i>Special Education</i>	.02	.40
<i>Operations & Maintenance</i>	.25	.55
<i>Transportation</i>	.12	.20
<i>Working Cash</i>	.05	.05
<i>Fire Prevention & Safety</i>	.05	.10
<i>Tort</i>	As needed	As needed
<i>IMRF/SS</i>	As needed	As needed

The second advantage is the continuation of the rate increase factor for referendum prior to March 22, 2006. This benefit permits the District to phase-in the full amount of the 2002 referendum increase.

Local Funding

The Village of Oak Park contains three Tax Increment Financing (TIF) Districts (Downtown, Madison Avenue and Garfield). TIF is a program designed to create

economic growth in areas of a community where redevelopment likely would not occur without public investment. When a TIF is created, the EAV of the TIF District is frozen, and the school district does not receive additional tax dollars produced within the TIF district during the duration of the TIF. Therefore, incremental EAV accumulates within the TIF district and is redirected to the Village for economic development purposes. The Downtown TIF was due to expire in 2006. However, the Village of Oak Park had an option to extend the TIF District until 2018, an additional twelve years, if it chose to do so. The extension of the TIF beyond 2006 would have seriously affected the financial stability of District 200 and Oak Park Elementary District 97 without a revenue sharing agreement. Consequently, District 200, District 97 and the Village of Oak Park have jointly entered into an Intergovernmental Agreement to mitigate the negative impact of an extension of the Downtown TIF. This agreement provides for a "carve out" of redeveloped property from the TIF area at various intervals over the length of the extended TIF. In addition, it provides for an EAV "carve out" of \$26,000,000 in advance of the original 2006 expiration. This agreement provides the two districts with additional tax revenue in advance of the original 2006 expiration date and a sharing of revenue throughout the twelve-year extension. For District 200, this agreement is worth \$40,000,000 in additional tax revenue than would have been received if the TIF had been extended with no revenue sharing. The agreement also guarantees \$2,900,000 more than would be received if the TIF expired in 2006 without the agreement. The Intergovernmental Agreement did not extend the TIF. The Village of Oak Park could have extended the TIF any time before the 2006 expiration; it did so in 2005.

The District has also entered into an Intergovernmental Agreement with the Village of Oak Park for the construction and maintenance of a parking facility on school property located south of the Field House. This parking facility is intended to solve a 50-year parking problem in the school district's neighborhood for District staff, students, parents, and the community as a whole. The District has maintained ownership of the land by leasing it to the Village of Oak Park for the management and construction of the garage. The District staff has free 24-hour parking privileges within the garage, and the community has parking privileges for a fee when school is not in session.

Internal Controls and Processes

The Business Office has embarked on an aggressive reorganization and improvement process that began in the summer of 2002. The reorganization of the Business Office has included the elimination of one staff accountant position and realignment of staff responsibilities. During FY 2003, the Business Office worked diligently to strengthen and enhance internal controls to improve external and internal reporting accuracy, timeliness and quality; to redesign and improve the *OPRF 5 Year Plan*; and to improve the payroll process. During FY 2004, the Business Office reviewed, selected and implemented an integrated financial software package to replace the current, outdated program. This solution replaced many manual and duplicative processes that were not previously integrated into one complete financial software package. The Financial software is now fully operational. The District implemented the student software in FY 2005 and continues to refine several areas of concern. In FY 2006, the grading feature

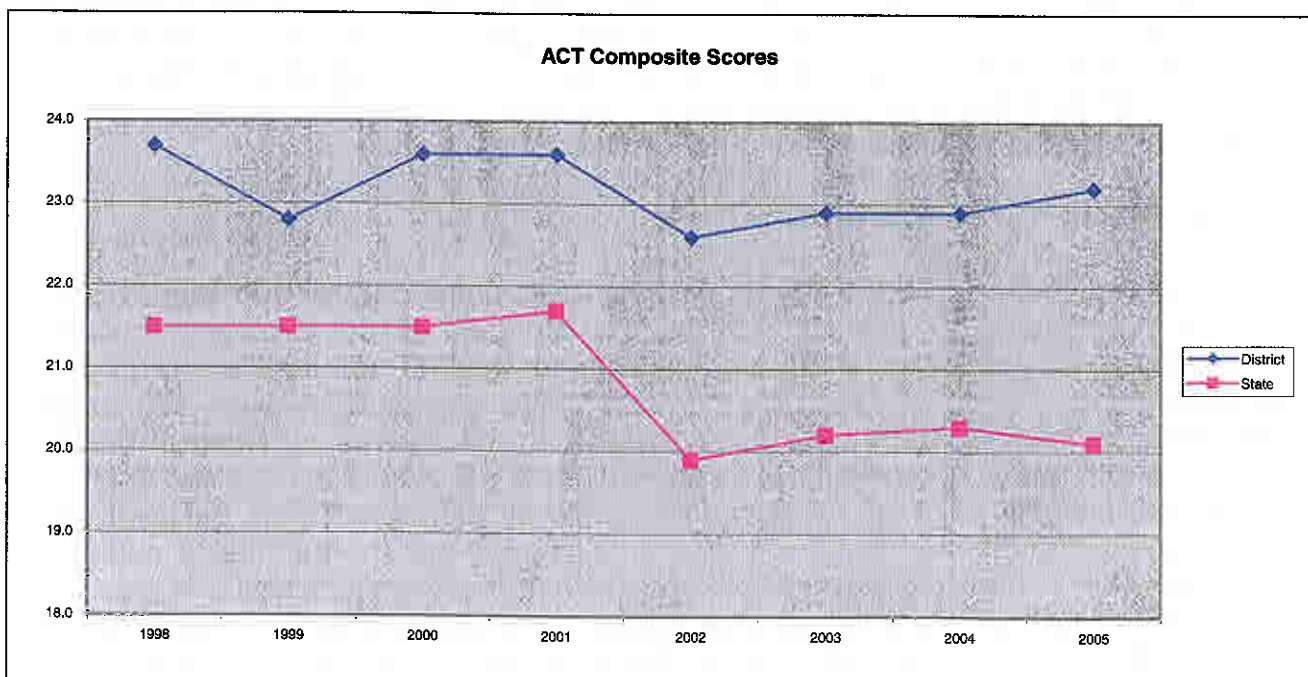
of the student software was completely revamped. In FY 2007, parent access to grades, attendance and discipline information will be implemented via web access.

In addition, the Business Office has enhanced the purchasing function of the District. A Purchasing Coordinator position has been created and filled by the further reorganization of the department. The Purchasing Coordinator will be consolidating the purchases of the individual departments, negotiating pricing with vendors and working in cooperation with other districts to ensure the best prices possible. This will enhance the budgeting and compliance functions of the department.

During FY 2006, an additional staff member was added and is shared with the Human Resources Department. This individual is responsible for strengthening and maintaining data integrity between the departments as it relates to compensation, benefits and deductions. This individual also balances and proofs payroll and insurance totals.

Performance

The District's mission reads: "Oak Park and River Forest High School District 200 exists to provide all students a superior education so that they may achieve their full human potential." In the past, the District has been recognized by *Newsweek*, *Redbook*, and *Money* magazines for the extraordinary education our students receive. During 2006 the School had 16 National Merit Scholarship Finalists, 35 National Merit Commended, 3 National Achievement Finalists, 2 National Hispanic Scholars and 182 AP scholars. District students consistently perform well above State averages and meet or exceed State standards on standardized tests:



Adequate Yearly Progress

The Prairie State Achievement Examination (PSAE) is administered to students in grade 11. The PSAE test is used to measure Adequate Yearly Progress (AYP). The following table reflects the results of testing and the District AYP status.

2005 ADEQUATE YEARLY PROGRESS (AYP)

	Percent Tested on State Tests			Percent Meeting/Exceeding Standards				Other Indicators		
	Reading		Mathematics	Reading		Mathematics	Safe Harbor Target	Attendance Rate		Graduation Rate
	%	Met AYP	%	%	Safe Harbor Target	Met AYP		%	Met AYP	%
State AYP										
Minimum Target	95.0		95.0	47.5				89.0		67.0
All	99.7	Yes	99.7	78.9		Yes				100.0
White	100.0	Yes	100.0	86.0		Yes				Yes
Black	98.9	Yes	98.9	53.5		Yes				
Hispanic							44.8			100.0
Asian/Pacific Islander										
Native American										
Multiracial										
/Ethnic	100.0	Yes	100.0	83.7		Yes				
LEP										
Students With Disabilities	99.0	Yes	99.0	43.0		Yes				
Economically Disadvantaged	100.0	Yes	100.0	49.1		Yes				100.0

Is this district making Adequate Yearly Progress (AYP)

Is this district making AYP in Reading?

Is this district making AYP in Mathematics

No

Yes

No

Has this district been identified for school improvement

2005-06 State Improvement Status

Academic Early Warning

No

A key component to maintaining our "Tradition of Excellence" is maintaining fiscal stability. The District's Comprehensive Annual Financial Report (audit) has been submitted for and received ASBOI's Certificate of Excellence in Financial Reporting each of the last eight years. At this time, we wish to thank all of the District's administration and staff, as well as the Board of Education, for their continued vigilance and interest in this area.

Sincerely,



Cheryl L. Witham CPA
Chief Financial Officer

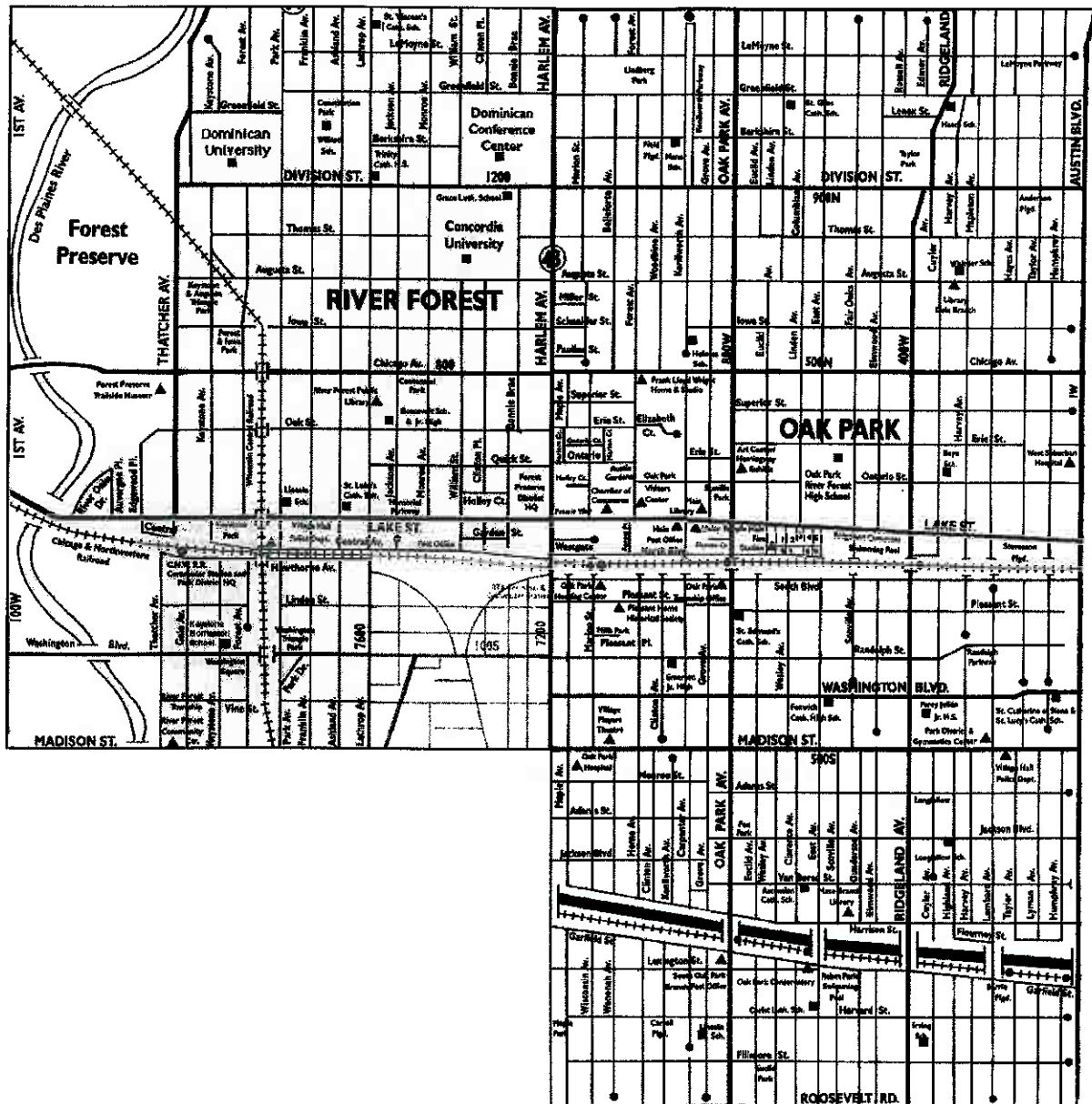


Susan J. Bridge, Ed.D.
Superintendent

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ORGANIZATIONAL SECTION

OAK PARK & RIVER FOREST



RIVER FOREST

Incorporated: October 24, 1880
Size: 2.4 square miles

2000 Census information:

Population: 11,635
Median Family Income: \$122,155
Median Home Value: \$386,600

OAK PARK

Incorporated: January 25, 1902
Size: 4.5 square miles

Population: 52,524
Median Family Income: \$81,703
Median Home Value: \$231,300

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THE COMMUNITY

The villages of Oak Park and River Forest encompass approximately 6.9 square miles bordering Chicago's west side. The Village of Oak Park has been the home of several noted Americans. It is the birthplace and childhood home of novelist Ernest Hemingway, the Nobel and Pulitzer Prize winner for literature. Oak Park is home to 25 homes and buildings designed by renowned architect Frank Lloyd Wright, including his original home and studio. Other notable residents have included astronaut Joseph Kerwin and chemist Percy Julian, whose research led to the development of the birth control pill and cortisone. River Forest is home to Concordia and Dominican Universities.

The villages are accessed by the Eisenhower Expressway (Interstate 290), which passes through the southern portion of Oak Park. The area is also served by the Chicago and Northwestern Railway, which provides commuter rail service for Metra, the regional transportation authority; the Chicago Transit Authority, which has two elevated train lines linking to downtown Chicago; and the PACE suburban bus system of Metra. Also, O'Hare International Airport is only 13 miles northwest of the community.

While the census information on the previous page may give the appearance of well-to-do suburban communities, they are uniquely diverse economically, racially and culturally.

THE DISTRICT

Oak Park and River Forest High School District 200 exists to provide all students a superior education so that they may achieve their full human potential.

In pursuit of this mission, we value:

- Educational excellence for its own worth
- A broad range of educational opportunities
- The potential in all students to learn
- A commitment to instill within our students the responsibility for their own learning
- An awareness of students as individuals with different learning styles
- Respect for the rights of all members of the school community in a secure, safe and caring environment
- A sense of community and good citizenship
- Equity across groups and fairness toward individuals
- The High School as a communicator of common values to students
- An appreciation of diversity
- A sense of self-worth
- A partnership between the student, family, school and community

Oak Park and River Forest High School District 200 is a comprehensive, single-building high school with a rich depth of curriculum for students in grades nine through twelve. The District is a legally separate taxing body with a seven-member Board of Education elected by the eligible voters residing within the District's boundaries. The total assessed property valuation of the District is sufficient to provide a per pupil valuation of \$640,567. The total appraised value of the high school building is \$157,417,740.

The District is located in a residential community located eleven miles west of Chicago's downtown "Loop." It has been a relatively affluent community and has the stability of Chicago's older suburbs. Oak Park and River Forest High School celebrated its 133rd year in 2006. The school and the community have changed over the years, but current enrollment has stabilized at approximately 3,100 students (from a maximum of over 4,300 as the Baby Boomers entered high school in the early 1970s). Enrollment is projected to remain relatively stable and then begin to decline in FY 2008, so the size of the School (approx. 1,000,000 square feet) should be sufficient to meet future needs. Maintenance and upkeep though, is a continuing issue in this vintage facility, parts of which are 100 years old.

The school offers a variety of classes in nine divisions of study which include the traditional academic programs as well as fine and performing arts, technology, business education, family and consumer science, and special education. Students thus have opportunities to prepare themselves for diverse post-high school paths.

Oak Park and River Forest High School serves a diverse student body. The racial/ethnic background of its student body with the State of Illinois for comparison is as follows:

(Source: State of Illinois School Report Card 2005)

	White	Black	Hispanic	Asian/Pacific Islander	Native American	Multi- Racial
District	61.9%	25.3%	4.1%	2.8%	.5%	5.3%
State	56.7%	20.8%	18.3%	3.7%	.2%	.7%

Over 90 percent of graduates of the Class of 2005 enrolled in more than 200 different colleges, universities, community colleges, and trade or technical schools. In the 2005-2006 Senior Class of 723 students, there were 35 commended students in the National Merit Scholarship competition, 16 finalists, 3 semifinalists and 3 students recommended to colleges in the National Achievement Scholarship Program for academically talented African-American students, and 2 students named as scholars in the National Hispanic Recognition Program.

Additional student demographic information:

	Low-Income	Limited – English	Dropouts
District	12.0%	.1%	.9%
State	40.0%	6.6%	4.0%

Faculty demographics: (Source: State of Illinois School Report Card 2005)

	<u>District</u>	<u>State</u>
Student to regular teacher ratio:	18.9	18.4
Student to certified teacher ratio:	14.0	13.8
Faculty with Masters degree or higher:	72%	49.1%
Average Teaching Experience:	13.5	13.6

Faculty Racial/Ethnic background:

	White	Black	Hispanic	Asian/Pacific Islander	Native American
District	83.7%	11.0%	4.2%	1.2%	.0%
State	84.3%	9.9%	4.5%	1.2%	.2%

GOALS

For the school year 2006-2007 the Board of Education has adopted goals provided in their entirety in the Informational Section.

FUND STRUCTURE/MEASUREMENT BASIS

The accounts of the District are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund balances, revenues and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid administration in demonstrating compliance with finance-related legal and contractual provisions.

The District has the following fund types:

Governmental Funds are used to account for the District's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available." "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Governmental funds include the following fund types:

General Funds – The General Funds are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The General Funds consist of the following:

Educational Fund – This fund is used for most of the instructional and administrative aspects of the District's operations. The revenues consist primarily of local property taxes and state government aid.

Food Service Fund – The Food Service Fund accounts for all aspects of the District's food service program including sales to pupils and staff, concessions, catering for other districts and groups, and state and federal free and reduced lunch programs.

Bookstore Fund – The Bookstore Fund accounts for the operations of the District's bookstore. The District's bookstore operates similar to college bookstores, selling new and used books and buying books back from students at the end of the school year.

Operations and Maintenance Fund – This fund is used for expenditures made for repair and maintenance of District property. Revenues consist primarily of local property taxes and Corporate Personal Property Replacement Tax.

Restricted Building Fund – This fund is used for facility improvement projects financed through bonds issued and transferred from the Working Cash (Expendable Trust) Fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes that are restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Transportation Fund – This fund accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security (IMRF) Fund – This fund accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare for certified employees, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived from local property taxes.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs. A brief description of the District's Debt Service Fund is as follows:

Bond and Interest Fund – This fund accounts for the periodic principal and interest payments on the bond issues of the District. The primary revenue source is local property taxes levied specifically for debt service.

Capital Projects Funds – Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of and/or additions to, major capital facilities. The District's Capital Projects Funds are:

Site and Construction Fund – This fund is used to account for construction projects and renovations financed through serial bond issues. The fund was closed during 2000 when the final expenditures of Series 1996 bond proceeds were made.

Fire Prevention and Safety Fund – This fund is used to account for state approved Life Safety projects financed through serial bond issues or local property taxes.

Fiduciary Fund Types (Trust and Agency Funds) – Fiduciary Funds (Trust and Agency Funds) are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

Expendable Trust Fund (Working Cash Fund) – The Working Cash Fund is accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. The fund accounts for assets where both the principal and interest may be spent. A portion of the fund may be abated to other funds, or the entire fund may be permanently abolished to the General Fund in accordance with state statutes.

Agency Funds – The Agency Funds are custodial in nature and do not involve the measurement of results of operations. These funds are used to account for assets that the District holds for others in an agency capacity. The District's agency funds are made up of student activity accounts, faculty/staff convenience accounts and the employee flexible spending account.

Proprietary Funds – Proprietary Funds are used to account for business-type activities. Proprietary funds utilize the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Self Insured Dental Fund – The Self-Insured Dental Fund is used to account for the financing of the District's dental insurance program, which is self funded by the District. Any excess of premiums over actual losses must represent a reasonable provision for anticipated catastrophic losses or be the result of a systematic funding method designed to match revenues and expenses over a reasonable period of time.

Self Insured Pharmacy Fund - The Self-Insured Pharmacy Fund is used to account for the financing of the District's prescription drug insurance program, which is self funded by the District. Any excess of premiums over actual losses must represent a reasonable provision for anticipated catastrophic losses or be the result of a systematic funding method designed to match revenues and expenses over a reasonable period of time.

Departure from GAAP – The District's budget departs from Generally Accepted Accounting Principles (GAAP) in that the District does not budget for contributions made to the Teachers' Retirement System by the State of Illinois. These "on-behalf" payments are reported as offsetting revenue and expenditure items in the District's Comprehensive Annual Financial

Report in accordance with GASB Statement No. 24, but due to the inability to predict the amount of state funding during the budget process, the District believes that inclusion of the on-behalf payments would make the budget less meaningful.

ACCOUNT STRUCTURE

Revenues of the District are classified by fund and source. The three primary categories are Local Sources, State Sources and Federal Sources. Major revenues within each category include: Local Sources – Property Taxes, Corporate Personal Property Replacement Taxes, Student Fees, Interest Earnings; State Sources – General State Aid, Special Education Aid; Federal Sources – Title I – Low Income; IDEA Special Education.

The budgeted expenditures of the District are classified by fund, department, function, and object. The State budget and financial reporting requirements are at the fund-function-object level. The primary working budget of the District is at the departmental level. Examples of department classifications include: Mathematics, Technology, and Learning Disabled. Examples of function classifications include: Instruction, Support Services and Community Services. Examples of object classifications include Salaries, Employee Benefits, and Capital Outlay.

STATE BUDGET REQUIREMENTS

[Section 105 Illinois Compiled Statutes 5/17-1]

Annual Budget. The board of education of each school district under 500,000 inhabitants shall, within or before the first quarter of each fiscal year, adopt an annual budget which it deems necessary to defray all necessary expenses and liabilities of the district, and in such annual budget shall specify the objects and purposes of each item and amount needed for each object and purpose.

The budget shall be entered upon a School District Budget form prepared and provided by the State Board of Education and therein shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such fiscal year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. Nothing in this section shall be construed as requiring any district to change or preventing any district from changing from a cash basis of financing to a surplus or deficit basis of financing; or as requiring any district to change or preventing any district from changing its system of accounting.

The board of education of each district shall fix a fiscal year therefore. If the beginning of the fiscal year of a district is subsequent to the time that the tax levy for such fiscal year shall be made, then such annual budget shall be adopted prior to the time such tax levy shall be made.

Such budget shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to public inspection for at least 30 days before final action thereon. At least 1 public hearing shall be held as to such budget prior to final action thereon. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least 30 days prior to the time of such hearing. If there is no newspaper published in such district, notice of such public hearing shall be given by posting notices thereof in 5 of the most public places in such district. It shall be the duty of the secretary of such board to make such tentative budget available to public inspection, and to arrange for such public hearing. The board may from time to time make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. The board may from time to time amend such budget by the same procedure as is herein provided for its original adoption.

DISTRICT BUDGET POLICIES/PROCESS

The District begins the budgeting process in January with the academic Division Heads and other supervisors acting as budget administrators. The budget reflects the financial support of the goals and objectives of the District. Budget administrators provide information and budget requests in order to continue programs and, in some cases, expand programs. Budget administrators are also responsible for providing information about various grants that the District receives.

A "zero budgeting" process is used for departmental budgets. In other areas, expenses such as salaries are known due to contractual agreements and are estimated as such. Budget administrators submit their requests to the Chief Financial Officer who then compiles the budget. During this time the Chief Financial Officer discusses the general financial condition with the Superintendent and the Board of Education who give a general indication of their desires.

The District has developed and continues to update the *OPRF 5 Year Plan*, which has been in place for a number of years. The Board, Superintendent and Chief Financial Officer constantly review the budget preparation to see that the budget is in accordance with the *OPRF 5 Year Plan*.

In June the Preliminary Budget is presented to the Board for its first review. At that time the Board obtains a broad picture of the budget. In August the Tentative Budget is presented in near final form. The Board approves the Tentative Budget for public review. The Final Budget is approved at the September Board meeting.

BUDGET MANAGEMENT PROCESS

Throughout the year, budget administrators are given monthly transaction reports. These reports include all of their expenditures for the month as well as any encumbered funds. The District's financial software provides online real time access to budgeting information for Department and Division Heads. A paperless purchase order system is utilized. Purchase

orders are approved if budget resources are available. The Director of Food Services and the Director of the Bookstore meet with the Chief Financial Officer to discuss the month's financial activities. The Human Resources and Payroll systems are integrated, and a position control system is used for the monitoring of compensation and benefits.

Throughout the year, the Board of Education discusses the *OPRF 5 Year Plan* and is given information regarding its comparison to the budget. The Board is very cognizant of the Budget's sensitivity to salaries, CPI, and increased cost of supplies. The District also provides detailed budget and projection information to the Faculty Senate Executive Committee.

BUDGET CALENDAR 2006-2007

- February 2 Present the 2006-2007 budget calendar to Instructional Council. Capital & departmental budget forms distributed at Instructional Council
- February 2
-10 Hold department budget meetings
- February 24 Collect summer maintenance/construction work requests and furniture and equipment requests in the Business Office
- March 3 Chief Financial Officer, Asst. Superintendent of Operations and the Director of Instructional Technology review capital budget requests and construction plans
- March 13 Review course tallies and staffing for Fall 2006 with Asst. Sup. Of Operations and Asst. Supt. Human Resources
- March 13 Approve furniture and equipment budgets returned to Division/Dept. heads.
- March 20 Collect Division/Department/Program budgets in Business Office
- March 20 - Review of Department budget requests in the Business Office
24
- April 10 Review of budget request by the Building Administration Team
- April 14 Send suggested revisions to Division/Department Chairs and Program Coordinators
- April 21 Collect revised budgets due in Business Office
- May 22 Present budgets to Instructional Council, distribution of department preliminary budgets
- June 19 Send District preliminary budget to the Board Finance Committee for review
- June 13 Discuss preliminary budget at the Finance Committee Meeting
- Aug 15 Present Tentative Budget at the Finance Committee meeting

- Aug 17 Publish notice of Tentative Budget placed on display
- Sept 28 Hold public hearing on the FY 2007 Final Budget
- Sept 28 Adoption of FY 2007 District budget by the Board of Education

BUDGET FORMAT

This budget document is divided into three main sections. The first section is the Organizational Section containing this narrative and other general District information. The second section is the Financial Section. This is the summary and detailed budget and analysis. The final section is the Informational Section. The District's Comprehensive Annual Financial Report (audit) has been submitted for and received ASBO's Certificate of Excellence in Financial Reporting each of the last eight years.

OAK PARK & RIVER FOREST HIGH SCHOOL
ORGANIZATIONAL CHART 2006 - 2007



FINANCIAL SECTION

Oak Park and River Forest High School District 200

Combining Budget - All Fund Types

Fiscal Year Ending June 30, 2007

	Governmental Fund Types							Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Proprietary		
	Funds	Funds	Fund	Funds	Fund	Funds		
Revenue:								
Property Taxes	\$ 47,742,057	\$ 2,549,374	\$ 2,949,793	\$ 821,928	\$ 821,928	\$ -	\$ 54,885,080	
Other Local Sources	5,197,186	56,859	28,050	12,927	53,228	1,719,205	7,067,455	
State Sources	3,878,034	556,500	-	-	-	-	4,434,534	
Federal Sources	1,408,318	-	-	-	-	-	1,408,318	
Transfers	-	-	-	-	-	-	-	
Total Revenues	58,225,595	3,162,733	2,977,843	834,855	875,156	1,719,205	67,795,387	
Expenditures:								
General Instruction	\$ 20,518,874	\$ 276,948	\$ -	\$ -	\$ -	\$ -	\$ 20,795,822	
Special Education	7,645,928	160,647	-	-	-	-	7,806,575	
Adult Education	19,050	-	-	-	-	-	19,050	
Vocational Programs	273,698	20,244	-	-	-	-	293,942	
Extracurricular Programs	1,758,431	101,419	-	-	-	-	1,859,850	
Summer School	349,131	17,000	-	-	-	-	366,131	
Other Instructional	244,844	-	-	-	-	-	244,844	
Support Svcs. - Pupil	6,076,371	1,499,124	-	-	-	-	7,575,495	
Support Svcs. - Admin.	13,499,408	829,650	-	1,655,000	-	1,683,105	17,667,163	
Community Services	208,344	18,648	-	-	-	-	226,992	
Debt Service	75,000	-	3,372,659	-	-	-	3,447,659	
Total Expenditures	50,669,079	2,923,680	3,372,659	1,655,000	-	1,683,105	60,303,523	
Other Financing Sources (Uses)	28,050	-	593,188	(621,238)	-	-	-	
Change in Fund Balance	7,584,566	239,053	198,372	(1,441,383)	875,156	36,100	7,491,864	
Beginning Fund Balance	23,325,053	1,546,164	2,154,632	1,461,642	2,708,833	271,260	31,467,584	
Ending Fund Balance	\$ 30,909,619	\$ 1,785,217	\$ 2,353,004	\$ 20,259	\$ 3,583,989	\$ 307,360	\$ 38,959,448	

Oak Park & River Forest High School District 200

Combined Budget-All Fund Tyoes

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 44,113,480	\$ 46,285,687	\$ 54,885,080
Other Local Sources	6,502,014	6,578,168	7,067,455
State Sources	4,354,187	4,115,410	4,434,534
Federal Sources	1,403,350	1,314,789	1,408,318
Transfers	-	-	-
Total Revenues	56,373,031	58,294,054	67,795,387
Expenditures:			
General Instruction	\$ 18,387,782	\$ 19,272,862	\$ 20,795,822
Special Education	5,773,236	6,647,709	7,806,575
Adult Education	29	18,500	19,050
Vocational Programs	239,104	277,617	293,942
Extracurricular Programs	1,648,291	1,679,123	1,859,850
Summer School	381,602	349,430	366,131
Other Instructional	123,842	276,713	244,844
Support Svcs. - Pupil	5,934,242	7,277,254	7,575,495
Support Svcs. - Admin.	21,017,888	18,936,180	17,667,163
Community Services	189,843	170,074	226,992
Debt Service	3,490,265	3,464,924	3,447,659
Total Expenditures	57,186,124	58,370,386	60,303,523
Other Financing Sources (Uses)	1,635,000	-	-
Change in Fund Balance	821,907	(76,332)	7,491,864
Beginning Fund Balance	30,722,009	31,543,916	31,467,584
Ending Fund Balance	\$ 31,543,916	\$ 31,467,584	\$ 38,959,448

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS**

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GENERAL FUNDS

To account for resources traditionally associated with government operations, which are not required to be accounted for in another fund, the District maintains the following General Operating Accounts:

Educational Fund—to account for most of the instructional and administrative aspects of the District's operations.

Educational Fund—to account for instructional programs

Tort Immunity Fund—to account for legal and insurance needs

Bookstore Fund—to account for the bookstore activities

Food Service Fund—to account for the Food Service program

Operations and Maintenance Fund— to account for repair and maintenance of District property.

Restricted Building Fund—to account for Facility Improvement Projects financed through bonds issued and transferred from the Fiduciary Fund.

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Oak Park & River Forest High School District 200

Combined General Fund Summary Budget (Education, O&M, Restricted Building)

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 38,067,413	\$ 39,873,535	\$ 47,742,057
Other Local Sources	5,011,682	4,908,978	5,197,186
State Sources	3,770,816	3,590,410	3,878,034
Federal Sources	1,403,350	1,314,789	1,408,318
Transfers	-	-	-
Total Revenues	48,253,261	49,687,712	58,225,595
Expenditures:			
General Instruction	18,109,307	19,029,379	20,518,874
Special Education	5,653,151	6,515,417	7,645,928
Adult Education	-	18,500	19,050
Vocational Programs	220,683	259,178	273,698
Extracurricular Programs	1,554,644	1,596,313	1,758,431
Summer School	367,578	336,030	349,131
Other Instructional	122,674	275,645	244,844
Support Svcs. - Pupil	4,789,659	5,905,733	6,076,371
Support Svcs. - Admin.	13,064,499	14,801,496	13,499,408
Community Services	167,902	152,976	208,344
Debt Service	71,423	75,000	75,000
Total Expenditures	44,121,520	48,965,667	50,669,079
Other Financing Sources (Uses)	1,676,030	35,000	28,050
Change in Fund Balance	5,807,771	757,045	7,584,566
Beginning Fund Balance	16,760,237	22,568,008	23,325,053
Ending Fund Balance	\$ 22,568,008	\$ 23,325,053	\$ 30,909,619

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Oak Park & River Forest High School District 200

Combined Ed. Fund Summary Budget (Education, Tort, Bookstore, Food Service)

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 34,988,553	\$ 36,802,727	\$ 43,632,417
Other Local Sources	3,843,012	4,025,478	4,310,786
State Sources	3,770,816	3,590,410	3,878,034
Federal Sources	1,403,350	1,314,789	1,408,318
Transfers	-	-	-
Total Revenues	44,005,731	45,733,404	53,229,555
Expenditures:			
General Instruction	18,109,307	19,029,379	20,518,874
Special Education	5,653,151	6,515,417	7,645,928
Adult Education	-	18,500	19,050
Vocational Programs	220,683	259,178	273,698
Extracurricular Programs	1,554,644	1,596,313	1,758,431
Summer School	367,578	336,030	349,131
Other Instructional	122,674	275,645	244,844
Support Svcs. - Pupil	4,789,659	5,905,733	6,076,371
Support Svcs. - Admin.	7,812,160	8,373,695	8,762,293
Community Services	167,902	152,976	208,344
Debt Service	71,423	75,000	75,000
Total Expenditures	38,869,181	42,537,866	45,931,964
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	5,136,550	3,195,538	7,297,591
Beginning Fund Balance	11,364,750	16,501,300	19,696,838
Ending Fund Balance	\$ 16,501,300	\$ 19,696,838	\$ 26,994,429

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Oak Park & River Forest High School District 200

Education Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

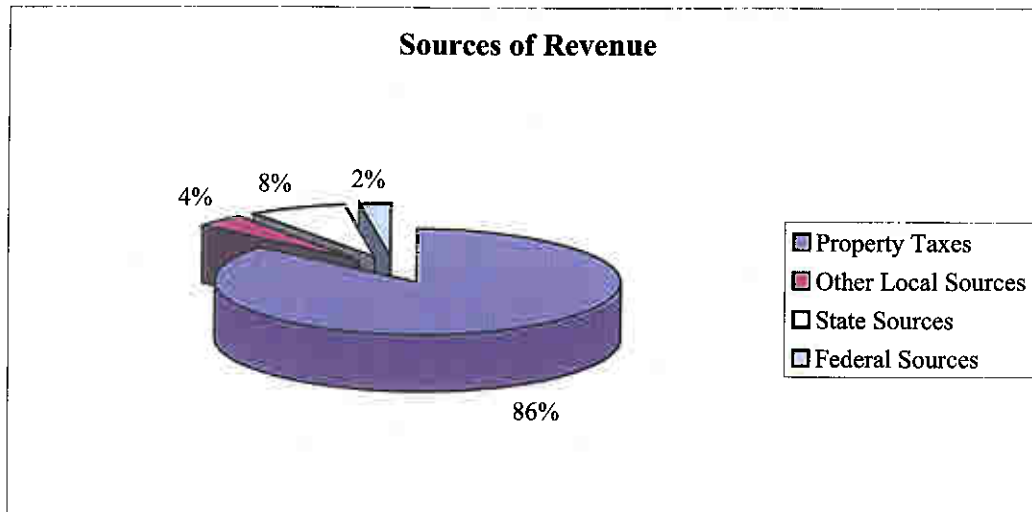
	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 34,189,200	\$ 35,552,910	42,589,236
Other Local Sources	1,732,137	1,739,520	1,934,398
State Sources	3,759,343	3,580,800	3,867,944
Federal Sources	1,211,391	1,132,196	1,216,597
Transfers			
Total Revenues	40,892,071	42,005,426	49,608,175
Expenditures:			
General Instruction	18,108,609	19,002,879	20,482,374
Special Education	5,653,151	6,515,417	7,645,928
Adult Education	-	18,500	19,050
Vocational Programs	220,683	259,178	273,698
Extracurricular Programs	1,539,912	1,579,463	1,742,431
Summer School	367,578	336,030	349,131
Other Instructional	122,674	275,645	244,844
Support Svcs. - Pupil	4,779,659	5,885,733	5,986,471
Support Svcs. - Admin.	5,200,425	5,273,832	5,556,254
Community Services	167,902	152,976	208,344
Debt Service	71,423	75,000	75,000
Total Expenditures	36,232,016	39,374,653	42,583,525
Other Financing Sources (Uses)			
Change in Fund Balance	4,660,055	2,630,773	7,024,650
Beginning Fund Balance	10,324,677	14,984,732	17,615,505
Ending Fund Balance	\$ 14,984,732	\$ 17,615,505	\$ 24,640,155

EDUCATION FUND

The District continues its commitment to narrow the achievement gap and to meet the needs of special education students. In addition, the State of Illinois recently increased graduation requirements. The financial resources required to address these three issues are significant. In the fall of 2005, the Board of Education carefully considered school achievement initiatives (Initiatives) designed to address these concerns. Please refer to the Goals and Initiatives discussion in the Information section of this report for additional narrative. The cost of these new Initiatives is approximately \$1,500,000 per year in FY 2006 dollars. Accessing the final phase-in option of the 2002 referendum has provided resources to fund the cost of these Initiatives. In December of 2005, the Board of Education approved the 2005 levy with a total extension of \$50,200,101, excluding bond and interest. The March 2006 *Five Year Financial Projection* details the plan to implement the new Initiatives and to extend the need for another referendum until approximately 2018.

EDUCATION FUND--REVENUE

Revenue for the Education Fund is provided from many sources. Local property taxes will comprise approximately 86% of revenue for the Education Fund in fiscal year ending June 30, 2007 and were 84% of total revenue for the year ending June 30, 2006. State sources, which are comprised of unrestricted General State Aid, and restricted categorical aid, are estimated to be approximately 8% of total revenue compared to 9% for fiscal 2006. Other local sources of revenue include interest income, TIF distributions, summer school tuition, registration and athletic fees, and facility rental fees. Other local sources of revenue are 4% of revenue. Federal sources of revenue include Title I (Low Income), Title II (Eisenhower Prof. Dev.), Title IV (Drug Free), Title V (Excel in Ed.) and Special Education IDEA reimbursement. Federal revenue is 2% of total revenue. The following chart illustrates the types of revenue received by percentage amounts.



The Education Fund is a part of the “tax cap” extension limitation and is, therefore, limited in the amount of annual increases along with several other funds. In April of 2002, local voters approved a tax rate increase for the Education Fund of \$.65 per \$100 of EAV. The maximum tax rate was, consequently, increased from \$2.30 to \$2.95. During the fall of 2005, the Board of Education carefully reviewed and considered the PTELL Rate Increase Factor law (35 ILCS 200/18-230). The Rate Increase Factor is a calculation added to the annual levy calculation after a district successfully passes a referendum. For Districts that are “capped”, the factor remains a part of the annual calculation for 4 levy years after the year of the referendum. This enables capped districts to eventually levy the full-authorized rate by using a phase in method over a 4-year period. The 2005 levy, authorized by the BOE in December 2005, was the 4th and final year for the phase in option. The maximum 2005 levy with the increase factor was estimated to be approximately \$56,332,000 using an EAV estimate of 7% higher than 2004 EAV times the referendum rate of \$2.95. Due to the costs related to a mandated increase in graduation requirements, the Initiatives and special education requirements the BOE voted to partially phase-in the total referendum rate allowable and approved the 2005 levy amount at \$50,200,000, approximately ½ of the legal increase available.

An increase in Foundation Aid of \$170 per ADA recommended by the Governor and has been passed by the Illinois General Assembly. The increased aid raises the Foundation level to \$5,334 per ADA. Although the Foundation Aid has been increased, the District will not benefit from the increase. The District will receive the Hold Harmless amount, which is expected to be the same as the prior year collections. Other aids will remain relatively stable and have been budgeted at 95%, the State’s approximate prorating level.

Federal Aid will increase slightly in 2007 for the Special Education IDEA Grant.

Other Local Sources of revenue will increase by approximately \$195,000. Interest income will increase by approximately \$140,000 due to increased fund balances and an increase in interest rates. The remainder of the increase relates to TIF distributions from the villages of Oak Park and River Forest, and an increase in summer school tuition.

EXPENDITURES

Budgeted increases in the Education Fund Expenditures total 8.1%. Cost containment efforts in the past year include:

- Employee contract negotiations resulting in lower retirement costs related to early retirement.
- Reconfiguration in the Library and tutoring staff resulting in the reduction of 1 FTE.
- Technology Learning Center reduction of .5 FTE staffing.
- Interim reconfiguration of the Building Administrative staff.
- Reduction in Data Processing contract services and software customization, which was related to the Skyward implementation.
- Summer school program review to eliminate low enrollment classes and reduce clerical support.
- Reduction in contract services for speech, psychology and social services,
- Reduced costs for athletic trainer services.
- Elimination of 1 FTE clerical position for the applied arts division.

In addition, the District has increased expenditures in a few key areas:

- Special Education staffing
- Tuition expenditures for special need students attending private day facilities.
- Contract services for migration to Microsoft Exchange from Novelle.
- Garbage removal services
- Superintendent and principal search firm costs
- Initiatives

The majority of the increases in expenditures relate to salary and benefits. The salaries and benefits reflect the results of contract negotiations. Following is a table of the contractual increases by bargaining unit:

Contract Salary Increases & Length of Contract

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Faculty	6.81%	3.64%	6.0%		
Clerical	5.5%	5.5%	5.5%	5.5%	5.5%
Custodial	3.0%	3.0%	3.0%	2.0%	
Non-Affiliated	5.5%	4.5%-5.5%	4.5%		
Security	3.0%	4.0%	4.0%	4.0%	4.0%

In addition, faculty staffing has been increased 15.4 Full Time Equivalent (FTE) over last year's total. The increase relates primarily to the Initiatives and Special Education needs. The increase in the Special Education area is necessary in order to accommodate the needs of incoming students requiring special education support services.

Increase in faculty staffing relating to the Initiatives:

<i>Faculty FTE</i>	<i>Description</i>
1.5	English, including Learning Seminar and Reading Support
1.0	Guidance
2.7	Math
1.6	Science
1.0	Psychologist
2.0	Special Education mandates
.4	Study Circles
1.4	Reduced Class Size
11.6	Total

The following table outlines the estimated cost of the Initiatives for fiscal 2007 compared to the original costs outlined in the Initiatives document.

OAK PARK AND RIVER FOREST HIGH SCHOOL
STUDENT ACHIEVEMENT INITIATIVES
FISCAL YEAR 2007

	Original Plan 2006 - 2007	Implemented 2006 - 2007
INITIATIVES		
Special Education Teacher (1 FTE) Implemented	\$71,000	\$86,300
Special Education (1 FTE) Implemented	71,000	86,300
Special Ed Mandates Sub Total	142,000	172,600
Grad Standards		
Science (1 FTE) (1.6 FTE implemented)	71,000	138,080
English (2 FTE) (1.5 FTE implemented)	142,000	129,450
Math (1 FTE) Implemented	71,000	86,300
Mandated Grad Standards Sub Total	284,000	353,830
Summer School Transitions (Implemented)	45,000	15,000
Junior Level Math (.2 FTE) Implemented	14,200	17,260
Algebra I Modified (1.6 FTE) (1.5 FTE implemented)	122,100	129,450
NCLB Mandates Sub Total	181,300	161,710
Technology Plan	50,000	50,000
Information Systems Consulting Services	75,000	70,000
Technology Committees	15,000	15,000
Student Assessment	15,000	15,000
Institutional Researcher (.5 FTE) (zero FTE implemented)	30,000	3,000
Reduced Class Size (1.4 FTE) Implemented	99,400	120,820
NCLB & Achievement Gap Sub Total	284,400	273,820
Support Class Assistant (1 FTE) (1.0 TA staff implemented)	41,500	25,795
Study Circles & Tutoring (.2 FTE) + (1.0 FTE) (.4 Implemented + stipends)	85,700	64,520
AVID/Support Program (1 FTE) (zero FTE added AGILE mind)	40,000	33,500
Staff Mentoring-CRIS (31 new faculty members)	33,000	31,000
Staff Development	25,000	25,000
Minority Student Achievement Network	32,500	32,500
FREE & MUREE Student Groups	7,000	7,000
Dean Counselors/Social Workers (2 FTE) (2.0 implemented)	183,600	182,852
Recruitment Plan	-	-
Physical Plant Changes	100,000	100,000
Cooperative Committee	30,000	30,000
Achievement Gap Sub Total	578,300	532,167
Comprehensive High School (7 FTE)		
Comprehensive High School sub Total	-	-
Grand Total	\$1,470,000	\$1,494,127

Staffing increases occurring in some areas have been offset by reductions in other areas. Student Support Services in room 308, including contract services for social workers, has been reconfigured. The new plan provides continuity for students and a more in-depth coordinated effort for addressing and documenting student needs. With the reduction of contract services a speech therapist and a staff psychologist will be added. The SOLO program, a small alternative school program within the building, will be enhanced with the addition of .4 FTE faculty member to provide math and English services. This cost will be partially offset by a reduction in tuition for the Ombusman and Harbor programs. In order to meet the needs of the growing music program, a .6 FTE position has been added to the music department offset by a reduction in a teaching assistant position. The rest of the increase is due to an overall rise in the number of class registrations per student. The average is now 6.33 up from 6.29.

Clerical staffing has been reduced by 1 FTE as the position of secretary for the former Applied Arts Division is eliminated. The Paws Awhile Café in the Library will be closed in order to facilitate an additional computer lab for students. In conjunction with this change, the library staffing and tutoring staffing have been reconfigured in order to better reflect the needs of students. A new math tutoring center will be added as outlined in the Initiatives.

The vacant Technology Learning Center position, which is a part of the non-affiliated employees group, will be eliminated, and existing staff will cover the duties. The administrative assistant position in buildings and grounds has been reclassified to a clerical level 1 position.

Due to the departure of one of the Assistant Superintendents, the Building Administration Staff has been reconfigured temporarily. Several duties of the Assistant Superintendent for Pupil Support Services have been reassigned to other Building Administrators, and a temporary position has been created for the period of one year. This new position will be titled Program Coordinator for Student Safety. The Program Coordinator for Student Safety will assume the supervisory duties of Student Discipline, Attendance and Security. It is anticipated that this configuration will be reconsidered during FY 2007 as the Board of Education implements splitting of the Superintendent-Principal position as it replaces the retiring Superintendent-Principal, Dr. Susan Bridge.

Due to the impact of recent legislative action capping end-of-career salary bumps at 6% without a penalty, several faculty and administrative members have formally requested retirement in the period ending 2010. This budget reflects the cost of the related end-of-career salary bumps, 6% penalty and estimated ERO payments. Although the change in legislation and in the District contract with Faculty members is a long-term savings for the District, the benefit of these savings will not begin to be realized until the current annuity system begins to sunset in FY 2008.

Other Expenditures

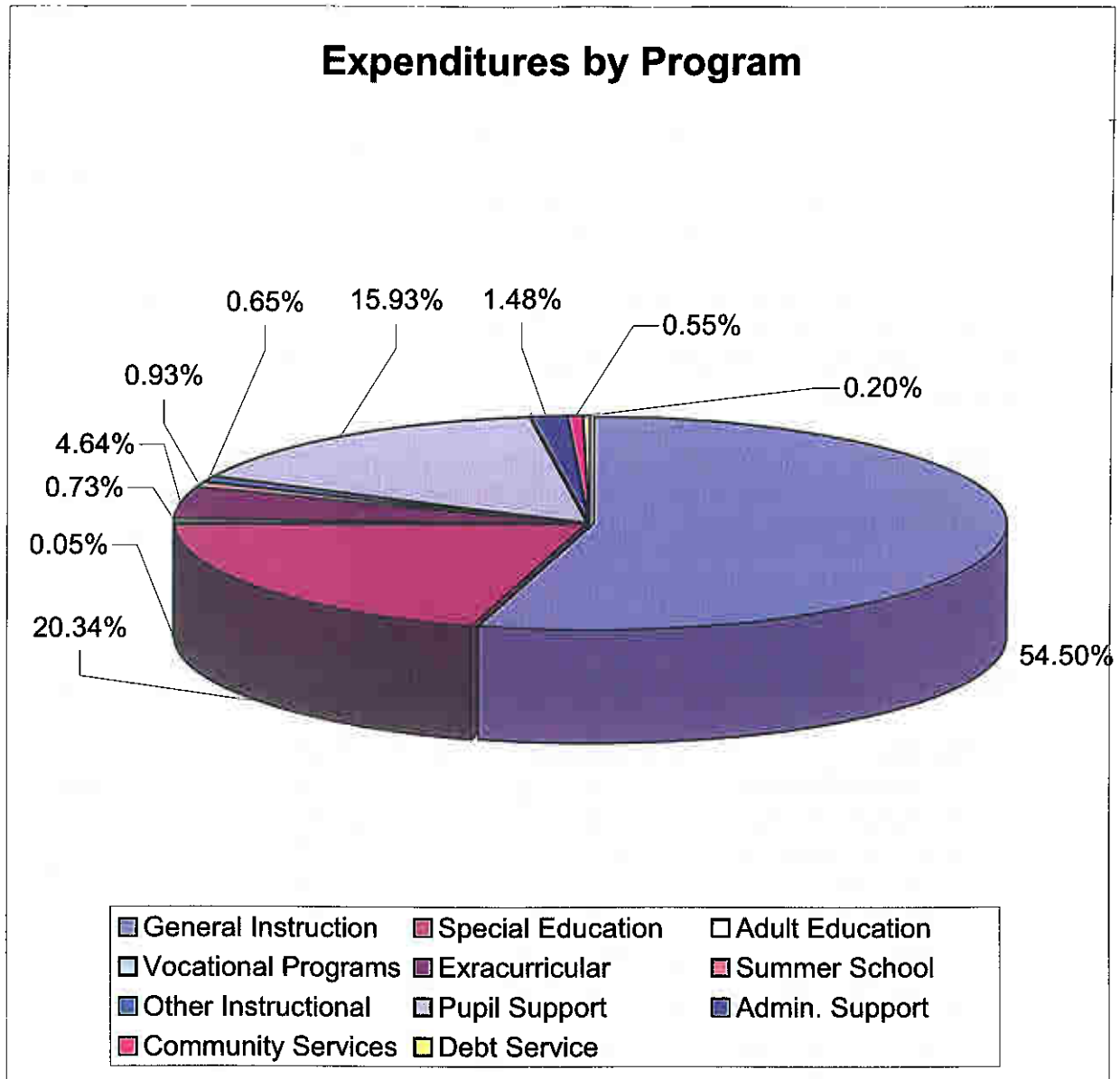
Classroom reconfiguration totaling \$100,000 will be made this summer. These upgrades are outlined in the Initiatives and will provide additional classroom space for the increase in sections generated by lower class size and additional offerings.

The costs for Special Education services will increase due to tuition needs and program expenditures related to the Learning Disabled program. The staffing increases were discussed above. These expenditures are reflected under Special Education on the summary worksheet.

EDUCATION FUND COMPARATIVE ANALYSIS BY PROGRAM

Expenditures:	FY 2006	FY 2007	% Increase
General Instruction	\$ 19,002,879	\$ 20,482,374	7.79%
Special Education	6,515,417	7,645,928	17.35%
Adult Education	18,500	19,050	2.97%
Vocational Programs	259,178	273,698	5.60%
Extracurricular Programs	1,579,463	1,742,431	10.32%
Summer School	336,030	349,131	3.90%
Other Instructional	275,645	244,844	-11.17%
Support Svcs. - Pupil	5,885,733	5,986,471	1.71%
Support Svcs. - Admin.	5,273,832	5,556,254	5.36%
Community Services	152,976	208,344	36.19%
Debt Service	75,000	75,000	0.00%
Total Expenditures	\$ 39,374,653	\$ 42,583,525	8.15%

Expenditures by Program



General Instruction and Special Education Instruction are estimated to be 75% of the total Education Fund budget, compared to 66% for the FY2006 amended budget. Administrative Support will be 1.48% of the Education Fund budget.

The increase of 7.79% in General Instruction is due primarily to contractual salary increases for faculty members and an increase in health insurance premiums. The contractual increase for faculty is 6.0%. The Blue Cross Blue Shield premium will increase by 7.6%, and the self-insured prescription drug premium will increase 21.9%, for an overall increase in health insurance of 10%. The Delta Dental insurance premium will increase by 10.9%.

Special Education costs are estimated to increase by 17.35%. This is due to contractual salary increases, an increase in faculty FTE as outlined in the Initiatives and an increase of \$865,000 for tuition purposes.

Extracurricular Programs include expenditures for after school activities including athletics and student activity clubs. The increase of 10.32% is due primarily to contractual increases in the stipends, plus the addition of several coaching positions in order to comply with title VI requirements for equal opportunity.

The 11.17% decrease in Other Instructional Services relates to a decrease in tuition costs for alternative education students. The SOLO program has been reorganized and .4 FTE added in order to serve more students on campus rather than off campus.

Costs related to Community Services are estimated to increase by 36%. This increase is related to the childcare center and will be offset by revenue generated for childcare tuition.

EDUCATION FUND COMPARATIVE ANALYSIS BY OBJECT

Expenditures:	FY 2006	FY 2007	% Increase
Salaries	\$ 25,863,844	\$ 27,320,952	5.63%
Employee Benefits	6,085,642	6,525,318	7.22%
Purchased Services	2,291,650	2,500,031	9.09%
Supplies & Materials	1,877,572	1,929,828	2.78%
Capital Outlay	457,275	652,696	42.74%
Other Objects	363,370	412,344	13.48%
Tuition	2,435,300	3,242,356	33.14%
Total Expenditures	\$ 39,374,653	\$ 42,583,525	8.15%

The increases in Salaries and benefits reflect the increases discussed above concerning contractual agreements, increased staffing due to the Initiatives and premium increases.

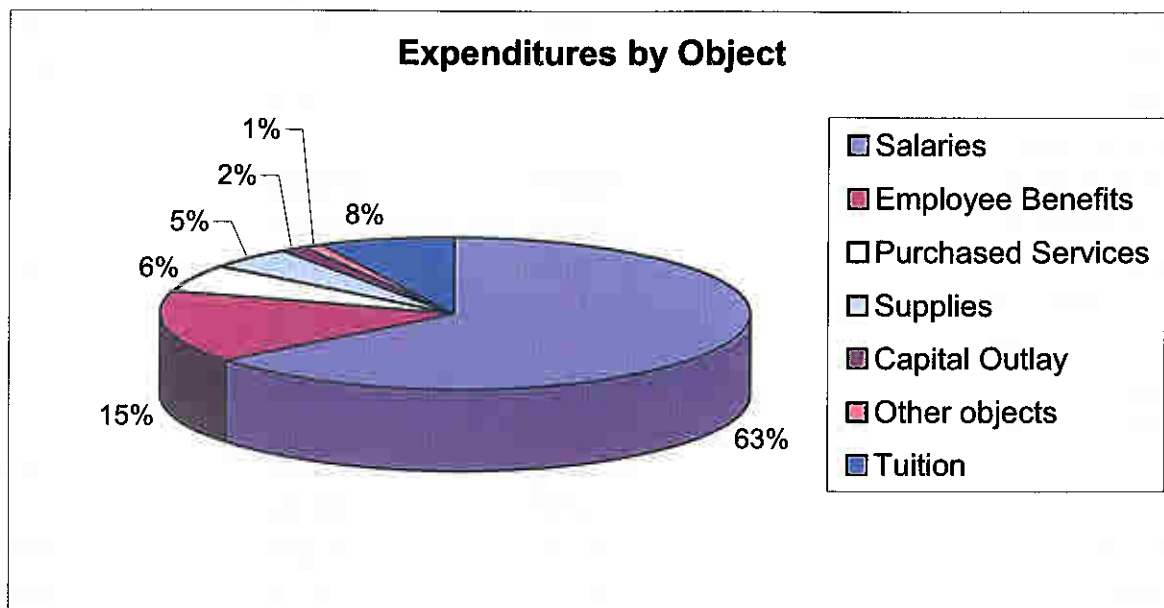
The increase in purchased services is due primarily to the cost of the migration to Microsoft Exchange, approximately \$188,000, costs related to the Superintendent and Principal searches, approximately \$98,000, refuse removal service of \$30,000 and costs related to the Initiatives, \$175,000. These increases are offset by a reduction in contract services costs for social workers, psychologists and speech therapy.

Capital Outlay is expected to increase by 42.74%. The largest increase relates to \$100,000 of facility improvements for extra classroom related to the Initiatives.

The migration to Microsoft Exchange will require hardware purchases of \$40,000 and software purchases of \$46,000

The increase of 13.14% in Other Objects relates to an increase of \$27,000 for membership in the DuPage/West Cook Special Education Cooperative.

Tuition costs are estimated to increase by 33.14%. This increase is due to the increase in tuition rates and the number of special needs students attending private day facilities.



Salaries and Benefits are estimated to be 78% of the total budget, compared to 81% for FY 2005 and 2006. Special education tuition is estimated to be 8% of the total budget, increasing from 5.8% in 2005 and 6% in 2006. Supplies and capital expenditures will both decrease by 2%.

FUND BALANCE

The OPRF 5 Year Plan provides for an improvement in the fund balance over the next several years in order to reestablish a reserve for cash flow purposes, to fund the new Initiatives for the foreseeable future and to extend the anticipated date of another referendum increase until approximately 2018.

Oak Park & River Forest High School District 200

Education Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Expenditures By Program/Department

2004 - 05 Actual	2005 - 06 Amend. Budget	2006 - 07 Budget
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Expenditures:

General Instruction	\$ 16,482,441	\$ 17,312,200	\$ 18,417,509
Art	35,853	53,226	37,382
Auditorium	153,460	138,056	133,850
Business Ed.	5,902	7,600	8,100
Student Activities	8,775	-	-
Director of Instruction	129,737	174,699	200,225
Driver Education	14,571	14,375	14,353
English	27,545	22,050	29,325
Evening Study Table	9,793	14,500	14,500
World Languages	12,015	13,975	17,410
History	12,117	13,380	13,380
Family & Consumer Science	6,941	12,360	11,170
Mathematics	13,843	9,190	10,325
Music	30,501	37,144	38,423
Physical Education	76,250	64,321	63,461
Science	47,974	52,789	68,601
Speech Arts	2,289	3,050	3,875
Teen Parenting Program	-	46,351	592
Technology (Voc. Ed.)	11,201	12,250	17,470
Instructional Technology	938,358	930,246	1,281,706
Freshman Seminar/Tutors	89,043	71,117	100,717
Total General Instruction	<u>18,108,609</u>	<u>19,002,879</u>	<u>20,482,374</u>

Oak Park & River Forest High School District 200

Education Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Expenditures By Program/Department

	2004 - 05 Actual	2005 - 06 Amend. Budget	2006 - 07 Budget
Severe and Profound			
Trainable Mentally Handicapped	980,700	1,469,890	1,382,740
Educable Mentally Handicapped	17,734	109,399	2,500
Physically Handicapped	92,887	80,000	100,000
Learning Disabled	1,973,034	1,197,412	1,563,003
Visually Impaired	12,235	21,000	22,000
Hearing Impaired	7,644	6,000	20,000
Speech/Language Impaired	200,115	217,454	205,207
Emotionally Disturbed	2,313,315	3,343,093	4,245,140
Adaptive Physical Education	-	21,370	43,070
Title I	<u>55,487</u>	<u>49,799</u>	<u>62,268</u>
Total Special Education	<u>5,653,151</u>	<u>6,515,417</u>	<u>7,645,928</u>
Adult Education	<u>-</u>	<u>18,500</u>	<u>19,050</u>
Carl Perkins/Tech Prep	77,902	89,880	92,000
Dept. Human Services	<u>142,781</u>	<u>169,298</u>	<u>181,698</u>
Total Vocational Services	<u>220,683</u>	<u>259,178</u>	<u>273,698</u>
Student Activities	390,985	432,832	475,361
Athletics-Boys	665,167	631,136	684,752
Athletics-Girls	<u>483,761</u>	<u>515,495</u>	<u>582,318</u>
Total Extracurricular Activities	<u>1,539,913</u>	<u>1,579,463</u>	<u>1,742,431</u>
Summer Programs	<u>367,578</u>	<u>336,030</u>	<u>349,131</u>
Other Instructional	<u>122,673</u>	<u>275,645</u>	<u>244,844</u>

Oak Park & River Forest High School District 200

Education Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Expenditures By Program/Department

	2004 - 05 Actual	2005 - 06 Amend. Budget	2006 - 07 Budget
Attendance	209,038	166,112	149,672
Social Work Services	290,881	294,934	249,016
Registrar and Residency	102,705	161,205	167,777
Guidance	1,706,769	2,265,928	2,268,249
Appraisal	-	-	-
Nursing Services	152,289	172,643	159,169
Psychological Services	182,095	191,389	216,640
Community Support Services	215,174	305,253	217,078
Security	975,131	1,110,639	1,272,954
Curriculum and Instruction	152,401	170,305	197,243
Staff Training	109,066	250,753	225,301
Media Services	653,539	745,657	819,298
Assessment and Testing	30,571	50,915	44,074
Total Support Services-Pupils	<u>4,779,659</u>	<u>5,885,733</u>	<u>5,986,471</u>
Board of Education	252,342	242,544	348,029
General Administration	1,187,283	1,257,680	1,362,247
Special Services Administration	427,897	407,987	418,457
Fiscal Services	662,901	645,477	688,385
Operations and Maintenance	1,154,000	1,488,249	1,540,469
Printing and Duplicating	237,272	277,854	261,035
Public Information	75,556	86,138	140,276
Staff Services	34,279	29,500	30,012
Data Processing	310,615	312,909	305,112
Clerical Support	858,280	525,494	462,232
Total Support Services-Admin.	<u>5,200,425</u>	<u>5,273,832</u>	<u>5,556,254</u>
Childcare Program	126,265	111,053	169,749
Other Community Services	41,637	41,923	38,595
Total Community Services	<u>167,902</u>	<u>152,976</u>	<u>208,344</u>
Debt Service	<u>71,423</u>	<u>75,000</u>	<u>75,000</u>
Total Expenditures	<u>\$ 36,232,016</u>	<u>\$ 39,374,653</u>	<u>\$ 42,583,525</u>

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TORT IMMUNITY FUND--REVENUE

Revenue for the Tort Immunity Fund is provided from local property taxes. Although there is no tax rate limit, the Tort Immunity Fund is a part of the "tax cap" extension limitation and is therefore limited much the same as the other funds under the "tax cap."

EXPENDITURES

Expenditures in the Tort Fund relate primarily to the cost of the District's property and liability insurance and for pending or potential litigation purposes. Other expenditures relate to the purchase of supplies, equipment or repairs that protect the safety of students.

The District will be investing \$50,000 for security camera repair and enhancement throughout the building in fiscal 2007.

FUND BALANCE

The *OPRF 5 Year Plan* provides for an improvement in the fund balance over the next several years in order to maintain a sufficient reserve for unexpected litigation or safety needs.

Oak Park & River Forest High School District 200

Tort Immunity Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 799,353	\$ 1,249,817	\$ 1,043,181
Other Local Sources	486	1,500	5,078
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	799,839	1,251,317	1,048,259
Expenditures:			
General Instruction	698	26,500	36,500
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	14,732	16,850	16,000
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	10,000	20,000	89,900
Support Svcs. - Admin.	520,784	628,360	631,472
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	546,214	691,710	773,872
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	253,625	559,607	274,387
Beginning Fund Balance	125,590	379,215	938,822
Ending Fund Balance	\$ 379,215	\$ 938,822	\$ 1,213,209

BOOKSTORE FUND--REVENUE

Revenue generated in the Bookstore Fund is generated by the sale of books and supplies to students. The Bookstore is a self-supporting fund, which is intended to operate at or near the break-even point plus an allowance for surplus to provide for planned future equipment replacement needs. The District Bookstore is operated similar to a college bookstore. Students purchase the books that they need for the year and are able to sell back books that can be sold as "used" at a future time. The District provides books for loan to students in financial need. If students qualify for free lunch, the District waives books fees and loans books to students. The loaned books must be returned at the end of the semester.

EXPENDITURES

The Bookstore staff is comprised of .8 FTE support staff, 1.0 FTE clerical staff and an 1.0 FTE bookstore manager. The Bookstore also employs students in the summer months to prepare, sort and distribute books to students.

The reduction in revenue is due to management's intent to minimize the cost of purchasing books and thereby reduce the impact on families. The increase in expenditures is for a special purchase of math books to supplement the State Loan program. This will enable more families to benefit from the State Loan program.

FUND BALANCE

The Bookstore must maintain an adequate fund balance at June 30 of each year in order to advance purchase books for the following school year.

Oak Park & River Forest High School District 200

Bookstore Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes			
Other Local Sources	814,716	834,427	822,164
State Sources			
Federal Sources			
Transfers			
Total Revenues	814,716	834,427	822,164
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	722,957	829,269	845,200
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	722,957	829,269	845,200
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	91,759	5,158	(23,036)
Beginning Fund Balance	691,208	782,967	788,125
Ending Fund Balance	\$ 782,967	\$ 788,125	\$ 765,089

FOOD SERVICE FUND--REVENUE

Revenue for the Food Service Fund is generated by breakfast and lunch sales to students and staff. In addition, the OPRFHS food service department provides catering for special events. Additional revenue is received from state and federal sources for the early morning breakfast program and reimbursement for free and reduced lunches that are provided to students.

In fiscal 2007, the OPRF food service department will begin providing lunch service for two District 97 elementary sites. The increase in revenue is reflective of the anticipated revenue.

The Food Service Fund is a self-supporting fund, which is intended to operate at or near break even including an allowance of surplus to provide for planned future equipment replacement needs.

EXPENDITURES

The Food Service staff is comprised of 14 FTE cooks and servers, 1.0 FTE clerical staff and 1.0 FTE Director position. The District has one kitchen and three cafeterias: the South Café for upper classman (open campus), the North Café for freshman (closed campus) and the Staff Café for District events and meetings and for community groups using the District facilities. Breakfast service, lunch service and after-school snack service is provided.

In the summer of 2005, construction commenced to completely renovate the kitchen food preparation and serving areas. All of the original equipment from the 1960's was still in use and needed replacement. In addition facility improvements to ceilings, lighting, electrical, plumbing and painting were completed. The total costs of the projects were approximately \$1.5 million dollars. An equipment replacement plan has now been developed and in the future equipment will be replaced on a rotation schedule.

FUND BALANCE

The Food Service Fund balance has been partially depleted over the past several years due to equipment and furniture replacement needs. The District will use future fund balances for planned equipment replacement on a rotating basis.

Oak Park & River Forest High School District 200

Food Service Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

2004 - 05	2005 - 06	2006 - 07
Actual	Amend. Budget	Budget

Revenue:

Property Taxes			
Other Local Sources	1,295,673	1,450,031	\$ 1,549,146
State Sources	11,473	9,610	10,090
Federal Sources	191,959	182,593	191,721
Transfers			
Total Revenues	1,499,105	1,642,234	1,750,957

Expenditures:

General Instruction			
Special Education			
Adult Education			
Vocational Programs			
Extracurricular Programs			
Summer School			
Other Instructional			
Support Svcs. - Pupil			
Support Svcs. - Admin.	1,367,994	1,642,234	1,729,367
Community Services			
Debt Service			
Total Expenditures	1,367,994	1,642,234	1,729,367

Other Financing Sources (Uses)	-	-	-
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Change in Fund Balance	131,111	-	21,590
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Beginning Fund Balance	223,275	354,386	354,386
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Ending Fund Balance	\$ 354,386	\$ 354,386	\$ 375,976
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OPERATIONS & MAINTENANCE FUND--REVENUE

Revenue for the O & M Fund is primarily provided from local property taxes. The O & M Fund is a fund limited by the "tax caps". Other local sources of revenue are interest income, Corporate Personal Property Replacement Taxes (CPPRT) and facility rental income. The District began recognizing CPPRT in the O & M Fund in FY 2003 along with other appropriate expenditures that were previously paid for in the Education Fund.

EXPENDITURES

Expenditures in the O & M fund are for purposes of maintenance, cleaning and upkeep of the district facilities. These expenditures include salaries, supplies, contracted services, and equipment needed to provide these services. The expenditures for utilities are still reflected in the Education Fund and are estimated to be \$1,274,100 in fiscal 2007. As detailed in the *OPRF 5 Year Plan*, the District intends to begin recording utility expenses in the O & M fund beginning in FY 2009.

The majority of the increase in expenditures for FY 2007 is due to contractual increases in salaries and the increase in health and medical benefits. The District's current employment contract with the Service Employees International Union, Local 73 (SEIU) is effective for the period July 1, 2004 through June 30 2008. The contract salary increases will be 3% in each of the first three years of the contract and 2% in the fourth year. The O & M staff consists of 44.75 FTE buildings and ground crew members, 3.0 FTE supervisors, 1.0 FTE clerical and 1.0 FTE director.

There is also a slight increase in capital expenditures in order to replace several pieces of equipment such as AC-Vacuum pumps, a floor scrubber, enhanced lock system and improvements to sod and soil on the north border of the south playing fields.

FUND BALANCE

The O & M fund balance has been depleted over the past several years due to "tax cap" limitations and the need to support the Education Fund under those restrictions. As can be seen from the property Tax Rates table in the Statistics Section of this report, the O & M fund tax rate was set at less than the maximum since 1998. This allowed the Education Fund to be set at a slightly higher rate under the "tax cap" extension limit. However, it caused the O & M fund to operate at a deficit and the fund balance was completely depleted by the end of FY 2002.

Oak Park & River Forest High School District 200

Operation and Maintenance Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 3,078,860	\$ 3,070,808	\$ 4,109,640
Other Local Sources	1,012,059	778,500	825,295
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	4,090,919	3,849,308	4,934,935
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	3,264,053	3,395,269	3,467,168
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	3,264,053	3,395,269	3,467,168
 Other Financing Sources (Uses)	 41,030	 35,000	 28,050
 Change in Fund Balance	 867,896	 489,039	 1,495,817
 Beginning Fund Balance	 536,138	 1,404,034	 1,893,073
Ending Fund Balance	\$ 1,404,034	\$ 1,893,073	\$ 3,388,890

RESTRICTED BUILDING FUND--REVENUE

The Restricted Building Fund was established in 1998 with the sale of Capital Appreciation Bonds in the amount of \$18,117,077. The purpose of the bond issuance was for continuing maintenance and facility improvements to the vintage building, part of which are 100 years old. The District has been working from a *Facility Master Plan* that was adopted at the time of the bond issue and updated in FY 2005. The category entitled Other Local Sources of revenue is related to interest income.

In fiscal year 2004, the District issued G.O. Limited Tax School Bonds in the amount of \$1,675,000. The bond proceeds were utilized for the purposes of renovating the food services food preparation and serving areas.

EXPENDITURES

Annual expenditures in the Restricted Building Fund reflect maintenance and facility improvements provided for in the *Facility Master Plan*. The amount spent each year has varied depending on the extent of work planned and approved by the Board of Education on an annual basis. The District is nearing the end of the projects identified in the *Facility Master Plan*. The final remaining project relates to renovation of the mall area, a service road adjacent to the west side of the school building. This project is still in the planning and study phase.

FUND BALANCE

The anticipated remaining fund balance at June 20, 2007 is expected to be approximately \$526,300 plus the insurance proceeds from flood damage for additional amount of \$748,799. Future building maintenance and renovation will be reflected in the O & M fund as detailed in the *OPRF 5 Year Plan*.

RESTRICTED BUILDING FUND CAPITAL PROJECTS

Oak Park and River Forest High School is in its 133rd year. Portions of the current high school building are 100 years old. As such, continuing maintenance and facility improvements are essential in maintaining the School's high academic standards. In April of 1998, the District issued \$18,117,077 in Capital Appreciation Bonds to finance capital programs over the next ten plus years. Additionally, in the same year, the District entered into a capital lease agreement to finance \$750,000 in technology wiring throughout the entire building, enabling high-speed internet access for faculty, staff and students as well as e-mail and a District web page – www.oprfhs.org.

Prior to issuance of the 1998 Series bonds, the District developed a *Facilities Master Plan* in conjunction with Wight and Company, the District's architects. The District has already embarked upon many of the goals of this plan in acquiring the Gleason, Wessel and Everest properties in an attempt to alleviate athletic/PE field shortages. In addition, the *Master Plan* identified certain required improvements, such as HVAC and roofing, as well as desired improvements such as hallways and labs. Each year, building administrators submit requests for improvements and these are evaluated in conjunction with a review of the *Master Plan* in determining which projects will be undertaken.

In the fall of 2000, the OPRF Huskie Booster Club held three public forums regarding the School's stadium and athletic fields. The Stadium dates to 1924 and needed significant renovations. Options considered included an all new stadium with the relocation of baseball/softball diamonds to the newly acquired property south of Lake Street, complete renovation of the Stadium, or minimal repairs to maintain the Stadium as is. The goal of these forums was to allow the Board of Education to choose a plan that best balances the District needs for additional parking and athletic fields with the needs of the Community. Final recommendations from the Boosters and the District's staff were presented to the Board in the fall of 2001.

The decision was made to renovate the Stadium, first stabilizing its top surface to prevent water intrusion, and then renovating the lockerooms, concession stand and storage areas. The District has very limited outdoor space, with athletic teams utilizing many Park District and Forest Preserve District facilities for practices and competitions. It is a never-ending struggle to keep the limited fields in playable shape due to their overuse. With this in mind, the decision was made to replace the frequently muddy and dangerous natural-grass Stadium field with a state-of-the-art artificial surface similar to what many college and professional teams have installed in recent years. Additionally, the decision was made to install artificial turf on the newly acquired property across Lake Street (South Fields). These three fields would allow PE classes and athletic teams, as well as the Community, to use the fields when weather and conditions would not have permitted use of the grass fields. The turf is much safer than the first generation artificial turf that is extremely hard and can cause serious injuries. Additionally, a rubber track surface around the perimeter of the new South Fields replaced the cinder track at the Stadium for the Community's joggers and walkers.

Included with the Stadium and South Field plans was the construction of a parking lot on a small practice/PE field south of the Field House. The completion of the South Fields would expand field space but eliminate parking. The Village of Oak Park approached the District with the idea of building a community-parking garage on the proposed lot site and an intergovernmental agreement was drafted. Faculty and staff use the facility during the school day, with temporary and permanent use by the community during non-school hours. The

District has contributed use of this valuable land as well as the \$300,000 that was originally budgeted for the lot. The garage was completed in October 2003.

During fiscal 2004, the District reviewed the needs of the Food Service serving and food preparation areas, which includes two student cafeterias and the staff cafeteria. The facility and equipment had not been updated since the mid 1960's. The estimated cost of completing these projects was \$1.5 million dollars. During fiscal 2005, the District issued General Obligation Limited Tax School Bonds for \$1.6 million dollars for the facility renovation and food service equipment replacement. The project commenced in Summer 2005 (Fiscal 2006).

In summer 2005, the District also renovated the two vintage pool areas. The projects included resurfacing the deck with safety material, ceiling replacement, and improved air handling.

During the summer of 2006 the District will commence a boiler and window replacement project. The windows in the addition built in the 1967 are single glazed, aluminum windows. These one hundred and ten windows are beyond their useful life and are not energy efficient. Three boilers approximately 80 years old will be replaced with six smaller boilers strategically placed to offer optimal energy efficiency. The District anticipates a 16% reduction in the natural gas usage due to the window and boiler upgrades.

A summary of past and current budgeted capital expenditures to be financed from the bond issuance (from the Restricted Building Fund) is as follows:

CAPITAL PROJECTS--Past and Current

Proceeds from Bonds (Including accrued interest)	\$ 18,195,410
<i>Summer 1998 (Fiscal 1999) Projects:</i>	
Renovation of Board Room w/multimedia presentation capabilities	
Purchase and demolition of Gleason property for field space	
Total summer 1998 projects	(2,132,744)
Interest Earned Fiscal 1999	849,841
Other Revenues	24,126
	<hr/>
Balance June 30, 1999	16,936,633
<i>Summer 1999 (Fiscal 2000) Projects:</i>	
Renovation of Special Education Office Suite	
Renovation of Welcome Center and Student Center	
Rerigging in auditoriums	
Redesign of Assistant Superintendent for Curriculum office	
Resurfacing of indoor track	
HVAC upgrades	
Purchase of Wessels/Postlewait property for field space	
Foreign language computer lab	
Total Summer 1999 (Fiscal 2000) Projects	(2,471,000)
Interest Earned Fiscal 2000	901,008
	<hr/>
Balance June 30, 2000	15,366,641
<i>Summer 2000 (Fiscal 2001) Projects:</i>	
Renovate south corridor (walls, floor)	
Auditorium ceiling, carpet, doors	
1st floor north corridors (walls, ceiling, lights, lockers, doors)	
North restrooms (all four floors)	
Telephone system with enhanced 911 capability	
Purchase of Everest property for field space	
Total Summer 200 (Fiscal 2001) Projects	(3,275,918)
State Infrastructure and Maintenance Grant	100,000
Interest Earned Fiscal 2001	759,439
	<hr/>
Balance June 30, 2001	12,950,162

Summer 2001 (Fiscal 2002) Projects:

2nd floor north corridors (walls, ceiling, lights, lockers, doors)
Erie Ave. entrance (doors and hallway)
Renovation of Health Services office
Relocation of Math and Network Technology offices
Replacement of 3rd floor library carpeting
Renovation of four science labs
Purchase of Orlissie's property; demolition of buildings
Begin renovation of Stadium, south field turf and track installation

Total Summer 2001 (Fiscal 2002) Projects	(4,157,813)
Interest Earnings Fiscal 2002	<u>627,900</u>

Balance June 30, 2002	9,420,249
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Summer 2002 (Fiscal 2003) Projects:

Completion of Stadium renovation and South Fields construction
Renovation of North Cafeteria student dining area
Renovation of science classrooms
3rd floor north corridors (walls, ceilings, lights, lockers, doors)

Total Summer 2002 (Fiscal 2003) Projects	(4,216,138)
Interest Earnings Fiscal 2003	<u>264,936</u>

Balance June 30, 2003	5,469,047
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Summer 2003 (Fiscal 2004) Projects:

Arbitrage on Bond proceeds
Misc. classroom renovations

Total Summer 2003 (Fiscal 2004) Projects	(768,990)
Interest Earned Fiscal 2004	<u>159,292</u>

Balance June 30, 2004	4,859,349
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Summer 2004 (Fiscal 2005) Projects:

4th floor ceilings and lighting	
Staff Café dining area	
Food Service Ceilings in student dining areas	
Student Activities office remodel	
Various classroom renovations	
Total Summer 2004 (Fiscal 2005) Projects	(1,275,115)
Flood Damage	(713,171)
Proceeds from sale of bonds	1,635,000
Interest Earnings Fiscal 2005	<u>156,611</u>
Estimated Balance June 30, 2005	4,662,674

Summer 2005 (Fiscal 2006) Projects:

Food Service serving and food preparation areas equipment replacement	
Study hall room renovations (314, 434)	
Student Services office renovations (205, 207, 208, 270, 272, 308)	
TV Studio renovation and equipment replacement	
Pool refurbishing	
Total Summer 2005 (Fiscal 2006) Projects	(3,032,532)
Estimated Interest Earnings Fiscal 2006	105,000
Estimated Balance June 30, 2006	<u>\$ 1,735,142</u>

CAPITAL PROJECTS--Future

The Facility Master Plan was updated in Fiscal 2005 and projects have been approved through Fiscal 2009.

Summer 2006 (Fiscal 2007)

4th floor Foods/Family & Consumer Science (418, 419)	
Gym renovations (1 east, 2 south, 2 north)	
Window and boiler replacement not reflected in Life Safety	
Estimated Cost of Summer 2006 (Fiscal 2007) Projects	(1,269,947)
Estimated Interest Income	61,105

Estimated Balance June 30, 2007	<u>\$ 526,300</u>
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Insurance proceeds -- flood damage	748,799
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Summer 2007 (Fiscal 2008)

Mall renovation	(600,000)
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Future projects under consideration

- Renovation of tennis courts
- Renovation of the student center (paint, lights, ceiling)
- Reconfiguration of the weight room

NOTE: Beginning in FY 2007 classroom renovations relating to student achievement initiatives will be recorded in the Education Fund. These expenditures are estimated at \$100,000 annually, for the next 4 years.

Oak Park & River Forest High School District 200

Restricted Building Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

2004 - 05	2005 - 06	2006 - 07
Actual	Amend. Budget	Budget

Revenue:

Property Taxes			
Other Local Sources	156,611	105,000	61,105
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	156,611	105,000	61,105

Expenditures:

General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	1,988,286	3,032,532	1,269,947
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	1,988,286	3,032,532	1,269,947

Other Financing Sources (Uses)	1,635,000	-	-
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Change in Fund Balance	(196,675)	(2,927,532)	(1,208,842)
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Beginning Fund Balance	4,859,349	4,662,674	1,735,142
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Ending Fund Balance	\$ 4,662,674	\$ 1,735,142	\$ 526,300
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SPECIAL REVENUE FUNDS

To account for proceeds from specific revenue sources, which are designated to finance expenditures for specific purposes, the District maintains the following Special Revenue Funds:

Transportation Fund—to account for activity relating to student transportation to and from school.

Municipal Retirement/Social Security (IMRF) Fund—to account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund and for Social Security benefits for non-certified employees.

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Oak Park & River Forest High School District 200

Special Revenue Funds Summary Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 1,878,515	\$ 2,038,366	\$ 2,549,374
Other Local Sources	84,972	51,500	56,859
State Sources	583,371	525,000	556,500
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	2,546,858	2,614,866	3,162,733
Expenditures:			
General Instruction	278,475	243,483	276,948
Special Education	120,085	132,292	160,647
Adult Education	29	-	-
Vocational Programs	18,421	18,439	20,244
Extracurricular Programs	93,647	82,810	101,419
Summer School	14,024	13,400	17,000
Other Instructional	1,168	1,068	-
Support Svcs. - Pupil	1,144,583	1,371,521	1,499,124
Support Svcs. - Admin.	754,263	756,994	829,650
Community Services	21,941	17,098	18,648
Debt Service	-	-	-
Total Expenditures	2,446,636	2,637,105	2,923,680
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	100,222	(22,239)	239,053
Beginning Fund Balance	1,468,181	1,568,403	1,546,164
Ending Fund Balance	\$ 1,568,403	\$ 1,546,164	\$ 1,785,217

TRANSPORTATION FUND--REVENUE

Revenue for the Transportation Fund is provided from local property taxes. The Transportation Fund is a fund limited by "tax caps". The District also receives a state reimbursement for special education transportation. The category titled Other Local Sources of revenue is interest income.

EXPENDITURES

Oak Park and River Forest High School is located in an urban, residential community with excellent public transportation and encompasses 6.9 square miles. The majority of students walk to school, provide their own transportation or use public transportation. The District contracts with a bus service to provide to-and-from school bus service to special education students with special needs. The District also contracts bus service for curriculum purposes for special education, athletic events, activities and field trips.

In fiscal year 2004, the District replaced three of its aging passenger vans with two newer eight-passenger vans for special education and other activity uses for small groups of students and with two new fifteen-passenger activity buses. These new vans and buses have reduced the district's reliance on contracted services and provide safe transportation for our students. The District has experienced a savings in the amount of contract services that have more than offset the purchase of the vans and buses.

The District will purchase one additional mini van this summer. This mini van will accommodate up to four students in wheelchairs and four additional students in seats. The purpose of the vehicle will be for community trips as a part of the special education program. The District will realize a net cost savings in transportation within eight months. The District will also purchase one drivers education vehicle one year in advance of the normal rotation cycle and utilize the used drivers education vehicle for security personnel to monitor the neighborhood during school hours. The costs of these purchases are estimated at \$58,000.

The District has been experiencing an increase in the total cost of transportation due to the rising number of special needs students. It is anticipated that this trend will continue for the foreseeable future.

The District bid the contract for transportation services in fiscal year 2006. A three-year contract is now in affect with two separate bus companies. Grand Prairie provides transportation services for special needs students and R & D provides transportation services for athletics and field trips. The District plans to replace the mini buses and vans in fiscal year 2010.

TRANSPORTATION FUND BALANCE

The Fund balance is intended for vehicle replacement and for cash flow purposes.

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Oak Park & River Forest High School District 200

Transportation Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 539,752	\$ 661,598	\$ 764,716
Other Local Sources	15,518	16,500	18,053
State Sources	583,371	525,000	556,500
Federal Sources			
Transfers			
Total Revenues	1,138,641	1,203,098	1,339,269
Expenditures:			
General Instruction			
Special Education			
Adult Education			
Vocational Programs			
Extracurricular Programs			
Summer School			
Other Instructional			
Support Srvs. - Pupil	907,233	1,098,100	1,165,860
Support Srvs. - Admin.			
Community Services			
Debt Service			
Total Expenditures	907,233	1,098,100	1,165,860
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	231,408	104,998	173,409
Beginning Fund Balance	902,561	1,133,969	1,238,967
Ending Fund Balance	\$ 1,133,969	\$ 1,238,967	\$ 1,412,376

MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND-- REVENUE

Revenue for the IMRF Fund is provided from local property taxes. Although there is no tax rate limit, the IMRF Fund is a part of the "tax cap" extension limitation and is therefore limited much the same as the other funds under the "tax cap". The category titled Other Local Sources of revenue is interest income.

EXPENDITURES

Annual expenditures in the IMRF Fund are for payments to the Illinois Municipal Retirement Fund and for Social Security payments to the IRS on behalf of non-certified personnel. The District portions of IMRF taxes are 7.31%, 8.59%, 9.39% and 9.61% for calendar years 2004, 2005, 2006 and 2007 respectively.

FUND BALANCE

The fund balance is intended for future payments of IMRF and Social Security taxes.

Oak Park & River Forest High School District 200

Municipal Retirement/Social Security Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 1,338,763	\$ 1,376,768	\$ 1,784,658
Other Local Sources	69,454	35,000	38,806
State Sources			
Federal Sources			
Transfers			
Total Revenues	1,408,217	1,411,768	1,823,464
Expenditures:			
General Instruction	278,475	243,483	276,948
Special Education	120,085	132,292	160,647
Adult Education	29	-	-
Vocational Programs	18,421	18,439	20,244
Extracurricular Programs	93,647	82,810	101,419
Summer School	14,024	13,400	17,000
Other Instructional	1,168	1,068	-
Support Svcs. - Pupil	237,350	273,421	333,264
Support Svcs. - Admin.	754,263	756,994	829,650
Community Services	21,941	17,098	18,648
Debt Service	-	-	-
Total Expenditures	1,539,403	1,539,005	1,757,820
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	(131,186)	(127,237)	65,644
Beginning Fund Balance	565,620	434,434	307,197
Ending Fund Balance	\$ 434,434	\$ 307,197	\$ 372,841

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DEBT SERVICE FUND

To account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt, and related costs.

DEBT SERVICE FUND--REVENUE

Revenue for the Debt Service Fund is provided from local property taxes. The Debt Service Fund is not limited by "tax caps". However, it is limited by the amount of debt service that can be paid by the District on an annual basis. The legal maximum allowable amount was established with the PTELL law of 1995 and restricts future bond issuances to the aggregate debt service extension base arising from the 1994 tax levy. This, in effect, limits the District to \$2,267,401 in annual debt service payments. The District currently has debt service commitments at or near the maximum level until the year 2016. The category titled Other Local Sources of revenue is interest income.

EXPENDITURES

Expenditures are for debt service commitments only. As allowed in state statute, the excess interest income is transferred to the Operations and Maintenance Fund on an annual basis. In addition, the amount equal to the annual debt payment for the 2004 issue of \$8.4 million dollars for the roofing project is transferred from the Life Safety Fund to the Bond & Interest Fund in order to make that debt payment.

During fiscal year 2005, the District issued an additional \$1,675,000 G.O. Limited Tax School Bonds in order to complete renovation projects in the Food Service areas. The debt payments will be made from the Bond & Interest Fund and fall within the maximum level. This debt will expire in 2017.

FUND BALANCE

The fund balance is intended for cash flow purposes for future debt payments.

Oak Park & River Forest High School District 200

Bond & Interest Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 2,874,566	\$ 2,907,069	\$ 2,949,793
Other Local Sources	33,680	35,000	28,050
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	2,908,246	2,942,069	2,977,843
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Srvs. - Pupil	-	-	-
Support Srvs. - Admin.	-	-	-
Community Services	-	-	-
Debt Service	3,418,842	3,389,924	3,372,659
Total Expenditures	3,418,842	3,389,924	3,372,659
Other Financing Sources (Uses)	563,145	583,338	593,188
Change in Fund Balance	52,549	135,483	198,372
Beginning Fund Balance	1,966,600	2,019,149	2,154,632
Ending Fund Balance	\$ 2,019,149	\$ 2,154,632	\$ 2,353,004

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CAPITAL PROJECTS FUNDS

To account for financial resources to be used for the acquisition, construction, renovation of or addition to major capital facilities. The District maintains the following Capital Projects Funds:

Site and Construction Fund – This fund is used to account for construction projects and renovations financed through serial bond issues. The fund was closed during 2000 when the final expenditures of Series 1996 bond proceeds were made.

Fire Prevention and Safety Fund—To account for state approved fire prevention and safety construction projects through the issuance of general obligation bonded debt.

FIRE PREVENTION & SAFETY FUND--REVENUE

Revenue for the Fire Prevention and Safety Fund is provided from Local Property Taxes. The Fire Prevention and Safety Fund is a fund limited by "tax caps." The new legal maximum allowable rate is .10 cents per \$100 of EAV. The category titled "Other Local Sources" is interest earnings. The District must have Life Safety amendments approved and on file at the State to collect the Life Safety levy.

The District previously had several approved amendments that were in the process of being completed. Those amendments include roof replacement for a value of approximately \$8.4 million dollars, pool restoration for a value of approximately \$1.0 million dollars and various amendments for asbestos removal, and indoor air quality. During fiscal year 2004, the District borrowed \$8.4 million dollars to complete a roofing project. The District will continue to levy an amount equal to the annual debt payment in order to repay the debt. An annual transfer for the amount equal to the debt payment will be made to the Bond & Interest Fund in order to make the debt payment.

There is current one Life Safety Amendment open and active. This amendment is for the replacement of three boilers and window replacement in the 1967 addition. The value of this amendment is \$2,062,080.

EXPENDITURES

Expenditures planned for fiscal year 2007 relate to the single Life Safety Amendment for boiler and window replacement. The Life Safety Fund has limited resources; therefore, the excess cost for boiler and window replacement will be reflected in the Restricted Building Fund.

FUND BALANCE

The fund balance in this fund is depleted as Life Safety amendments are completed.

Oak Park & River Forest High School District 200

Fire Prevention and Safety Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 622,663	\$ 698,040	\$ 821,928
Other Local Sources	90,425	70,000	12,927
State Sources			
Federal Sources			
Transfers		-	-
Total Revenues	713,088	768,040	834,855
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	5,973,344	1,898,000	1,655,000
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	5,973,344	1,898,000	1,655,000
 Other Financing Sources (Uses)	 (604,175)	 (618,338)	 (621,238)
 Change in Fund Balance	 (5,864,431)	 (1,748,298)	 (1,441,383)
 Beginning Fund Balance	 9,074,371	 3,209,940	 1,461,642
Ending Fund Balance	\$ 3,209,940	\$ 1,461,642	\$ 20,259

LIFE SAFETY PROJECTS

Balance June 30, 2003	\$ 275,150
-----------------------	------------

Summer 2003 (Fiscal 2004) Projects:

Asbestos removal throughout the building	(258,318)
Proceeds from sale of bonds for roofing project	8,536,220
Interest Earned for Fiscal 2004	102,361
Levy Proceeds	418,958

Balance June 30, 2004	9,074,371
-----------------------	-----------

Summer 2004 (Fiscal 2005) Projects

Roofing projects	
Asbestos removal	
Total Summer 2004 (Fiscal 2005) Projects	(5,973,344)
Debt Service	(604,175)
Levy Proceeds	622,663
Interest Earned for Fiscal 2005	90,425

Balance June 30, 2005	3,209,940
-----------------------	-----------

Summer 2005 (Fiscal 2006) Projects

Air handling, electrical upgrades	
Pool renovation (air handling, ceilings, paint, tile repair, resurfacing)	
Food Service	(1,898,000)
Debt Service	(618,338)
Levy Proceeds	698,040
Estimated Interest Earned for Fiscal 2006	70,000

Estimated Balance June 30, 2005	1,461,642
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Summer 2006 (Fiscal 2007) Projects

Boiler & window replacement
Air Handling replacement
Electrical upgrades

Estimated Cost of Summer 2006 (Fiscal 2007) Projects	(1,655,000)
Debt Service	(621,238)
Levy Proceeds	821,928
Estimated Interest Earned for Fiscal 2007	<u>12,927</u>
Estimated Balance available for projects June 30, 2007	<u><u>\$ 20,259</u></u>

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FIDUCIARY FUNDS—Trust and Agency Funds

Working Cash Fund—to account for financial resources held by the District which may be temporarily loaned to other funds.

WORKING CASH FUND--REVENUE

Revenue for the Working Cash Fund is provided from local property taxes. The Working Cash Fund is a fund limited by "tax caps". The legal maximum allowable rate is \$.05 per \$100 of EAV. The category titled Other Local Sources of revenue is interest income.

EXPENDITURES

There are no planned transfers from this fund. In previous years, transfers have been made to the Education Fund.

FUND BALANCE

The fund balance has been depleted over the past several years in order to help support the Education Fund, which is restricted by "tax caps". Now that the 2002 referendum has increased the allowable tax rate in the Education Fund, the District will re-establish an adequate Working Cash Fund Balance for cash flow purposes.

Oak Park & River Forest High School District 200

Working Cash Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ 670,323	\$ 768,677	\$ 821,928
Other Local Sources	21,742	33,000	53,228
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	692,065	801,677	875,156
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	-	-	-
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	-	-	-
Other Financing Sources (Uses)			
Change in Fund Balance	692,065	801,677	875,156
Beginning Fund Balance	1,215,091	1,907,156	2,708,833
Ending Fund Balance	\$ 1,907,156	\$ 2,708,833	\$ 3,583,989

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PROPRIETARY FUNDS

To account for business-type activities. Proprietary funds utilize the accrual basis of accounting. Revenues are recognized when they are earned and expenses recognized when they are incurred.

Self Insured Dental Fund –to account for the financing of the District's dental insurance program, which is self funded by the District. Any excess of premiums over actual losses must represent a reasonable provision for anticipated catastrophic losses or be the result of a systematic funding method designed to match revenues and expenses over a reasonable period of time.

Self Insured Pharmacy Fund - to account for the financing of the District's pharmacy insurance program, which is self funded by the District. Any excess of premiums over actual losses must represent a reasonable provision for anticipated catastrophic losses or be the result of a systematic funding method designed to match revenues and expenses over a reasonable period of time.

PROPRIETARY FUNDS—REVENUE

The Self Insured Dental and Pharmacy Funds were established in FY 2003 in order to provide better accountability and tracking of self-funded insurance programs and to conform to Generally Accepted Accounting Principles. The District annually establishes a premium amount sufficient to meet expected claims during the policy period, and then charges the staff for its portion of the premium and records the District's portion of premiums. These premiums are recorded as revenue in the proprietary funds and expenditures in the other funds.

EXPENDITURES

Expenditures for the funds are paid claims and administrative fees during the policy period. There is typically a lag in time between when a claim is incurred by the insured and when it is reported and paid by the District. In the Pharmacy Fund, this is typically two weeks to one month. For the Dental Fund, this is typically one to three months.

FUND BALANCE

The District will be accumulating a reserve in each fund that approximates three months of claims plus the value of claims in the lag time period.

Oak Park & River Forest High School District 200

Summary Proprietary Funds Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ -	\$ -	\$ -
Other Local Sources	1,259,513.00	1,479,690	1,719,205
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	1,259,513	1,479,690	1,719,205
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	1,225,782	1,479,690	1,683,105
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	1,225,782	1,479,690	1,683,105
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	33,731	-	36,100
Beginning Fund Balance	237,529	271,260	271,260
Ending Fund Balance	\$ 271,260	\$ 271,260	\$ 307,360

Oak Park & River Forest High School District 200

Self Insured Dental Fund Budget

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ -	\$ -	\$ -
Other Local Sources	449,170	404,730	469,247
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	449,170	404,730	469,247
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	343,333	404,730	433,147
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	343,333	404,730	433,147
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	105,837	-	36,100
Beginning Fund Balance	(15,252)	90,585	90,585
Ending Fund Balance	<u>\$ 90,585</u>	<u>\$ 90,585</u>	<u>\$ 126,685</u>

Oak Park & River Forest High School District 200

Self Insured Pharmacy Fund

For Fiscal Year 2006 - 2007, with Comparative Information for Years 2004-05 Through 2005-06

Fund Expenditures By Function

	2004 - 05	2005 - 06	2006 - 07
	Actual	Amend. Budget	Budget
Revenue:			
Property Taxes	\$ -	\$ -	\$ -
Other Local Sources	810,343	1,074,960	1,249,958
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	810,343	1,074,960	1,249,958
Expenditures:			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	882,449	1,074,960	1,249,958
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	882,449	1,074,960	1,249,958
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	(72,106)	-	-
Beginning Fund Balance	252,781	180,675	180,675
Ending Fund Balance	\$ 180,675	\$ 180,675	\$ 180,675

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INFORMATIONAL SECTION

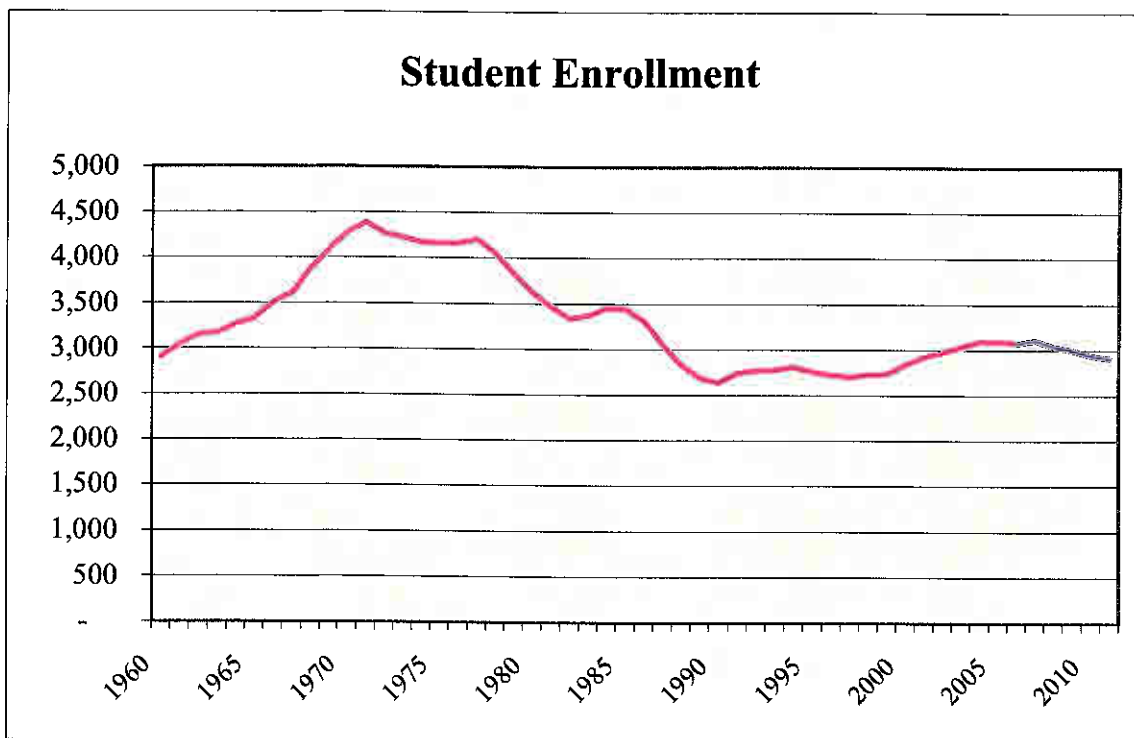
OCTOBER 1 ENROLLMENT

1960	2,899	1990	2,629	2000	2,829	2006	3,076
1965	3,323	1995	2,747	2001	2,921	2007 est.	3,108
1970	4,269	1996	2,715	2002	2,962	2008 est.	3,037
1975	4,159	1997	2,698	2003	3,024	2009 est.	2,999
1980	3,617	1998	2,721	2004	3,087	2010 est.	2,941
1985	3,438	1999	2,727	2005	3,089	2011 est.	2,910

The State of Illinois utilizes the October 1 enrollment to determine official enrollment.

Method of Estimation:

A cohort survival statistical method is utilized via enrollment projection software. This software utilizes historical survival averages and parochial school matriculation as well as actual class sizes in the elementary school feeder districts.



While enrollment has increased slightly in recent years, the District expects it to level off at approximately 3,100 students in 2008 and then begin to decline.

STANDARDIZED TEST PERFORMANCE

American College Testing Program (ACT)

In 2002 as part of the State's improvement program all Juniors (other than special education students for whom it is determined inappropriate) were required to sit for the ACT as part of State standardized testing rather than just college-bound students as in the past. This resulted in lower scores.

2006	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	23.7	23.8	23.3	24.3	22.7
State	20.5	20.2	20.3	20.6	20.4
2005	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	23.2	23.3	23.1	23.6	22.4
State	20.3	19.9	20.2	20.3	20.4
2004	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	22.9	22.8	22.7	23.4	22.0
State	20.3	19.7	20.2	20.5	20.2
2003	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	22.9	22.7	22.9	23.3	22.1
State	20.2	19.6	20.2	20.4	20.1
2002	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	22.6	22.2	22.7	23.2	21.8
State	19.9	19.1	20.1	20.0	19.8
2001	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	23.6	23.1	23.7	24.1	23.0
State	21.7	21.0	21.7	21.8	21.7
2000	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	23.6	23.0	23.4	24.3	23.0
State	21.5	20.9	21.5	21.7	21.4
1999	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	22.8	22.4	23.2	23.0	22.3
State	21.5	20.9	21.5	21.5	21.4
1998	<u>Composite</u>	<u>English</u>	<u>Math</u>	<u>Reading</u>	<u>Science</u>
District	23.7	22.8	23.9	24.3	23.3
State	21.5	20.7	21.6	21.6	21.5

STANDARDIZED TEST PERFORMANCE

In 1997 the State of Illinois adopted its Illinois Learning Standards.

While the standards have not changed, the methods of evaluating progress have. The current program for high schools involves the ACT (see previous page) and PSAE (Prairie State Achievement Exam).

Prairie State Achievement Exam (PSAE):

2005

Percent Meeting or Exceeding State Standards

	<u>Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Science</u>	<u>Soc.Science</u>
District	76.5%	65.8%	NA	68.5%	NA
State	59.5%	52.8%	NA	52.5%	NA

NA--Not administered by the State this year.

2004

Percent Meeting or Exceeding State Standards

	<u>Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Science</u>	<u>Soc.Science</u>
District	71.4%	69.0%	76.9%	67.9%	72.9%
State	56.8%	53.1%	59.6%	52.9%	59.4%

2003

Percent Meeting or Exceeding State Standards

	<u>Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Science</u>	<u>Soc.Science</u>
District	71.9%	69.7%	77.2%	67.7%	73.2%
State	56.4%	53.3%	58.9%	51.3%	56.2%

2002

Percent Meeting or Exceeding State Standards

	<u>Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Science</u>	<u>Soc.Science</u>
District	72.1%	69.6%	75.8%	69.5%	72.4%
State	58.2%	53.6%	59.5%	52.8%	56.7%

2001

Percent Meeting or Exceeding State Standards

	<u>Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Science</u>	<u>Soc.Science</u>
District	75.0%	67.0%	79.0%	70.0%	73.0%
State	58.0%	54.0%	59.0%	50.0%	58.0%

STAFF PROFILE-SUMMARY

	Actual FY 2000	Actual FY 2001	Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Budget FY 2007
Administration	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Certified	194.50	201.50	204.30	214.50	216.60	216.40	219.60	235.50
Sabbaticals	1.00	1.00	6.00	0.00	1.00	0.00	2.00	0.00
B&G	43.00	43.00	43.00	44.00	44.00	44.00	44.75	44.75
Cafeteria	25.08	26.00	27.40	27.40	28.40	28.40	28.40	28.40
Child Care	0.00	0.00	0.00	4.00	4.00	5.00	5.00	5.00
Classified	79.32	86.65	86.05	84.75	81.75	80.55	78.75	80.85
Non-Cert Prof & Mgrs.	51.35	50.85	52.55	30.25	33.25	35.75	39.75	37.75
Security	0.00	0.00	0.00	21.80	22.60	22.60	22.60	22.60
Total Non-Certified	198.75	206.50	209.00	212.20	214.00	216.30	219.25	219.35
Total Certified & Non-Certified Staff	401.25	416.00	426.30	433.70	438.60	439.70	447.85	461.85

**STAFF PROFILE
CLASSIFIED PERSONNEL ASSOCIATION**

	Actual FY 2000	Actual FY 2001	Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Budget FY 2007
Spec. Ed-Academy	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Attendance Clerks	2.67	3.30	3.80	3.80	3.80	3.80	3.00	3.60
Bookstore Clerical	0.70	0.70	0.70	0.70	0.70	1.00	1.50	1.50
College/Career Cntr	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Data Proc. Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deans' Secretaries	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Discipline Ctr Sec.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Division Secretaries	11.00	11.00	11.00	11.00	11.00	11.00	10.00	9.00
Duplicating Room	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Employment Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fiscal Clerk	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Library Assistant	4.00	5.00	5.00	5.00	5.00	5.00	4.50	5.00
Mailroom Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Clerk	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Registrar	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Science Lab Asst	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Secty-Academy	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Secty/Bkper-Food Svs	0.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secty-Athletics	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secty-B&G/Athletics	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secty-B&G	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Secty-Clerical Asst-BD	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Secty-Comm Support	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Secty-Health Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secty-IEP/Spec Ed	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secty-Spec Ed Asst	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Staffing Chair Asst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substitute Coordinator	0.60	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supp Secty-DHS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supp Secty-Eve Sch	0.50	0.50	0.50	0.50	0.50	0.00	0.00	0.00
Supp Secty-Spec Prog	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00
Supp Secty-St. Act.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Switchboard Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TA/Academy	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
TA/Computer Lab	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
TA/Freshman Seminar	1.00	3.00	2.00	1.00	0.00	0.00	0.00	0.00
TA/Job Coach	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
TA/Solo	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
TA/Spec Ed - LD	2.00	1.00	3.00	3.00	3.00	3.00	3.00	5.00
TA/Spec Ed - TEAM	8.00	8.00	9.00	13.00	14.00	15.00	17.00	18.00
TA/Special Ed	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TA/Special Ed - BD	4.00	6.00	4.00	3.00	3.00	3.00	3.00	3.00
TAPP/Child Care	1.00	1.00	2.00	0.00	0.00	0.00	0.00	0.00
Technology Help Desk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tutor	3.40	3.40	2.30	2.00	2.00	2.00	2.00	1.00
Welcome Ctr Sec.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	80.32	87.65	86.05	84.75	81.75	80.55	78.75	80.85

STAFF PROFILE
NON-CERTIFIED PROFESSIONALS AND MANAGERS

	Actual FY 2000	Actual FY 2001	Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Budget FY 2007
Accountants	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Administrative Assts	8.00	7.00	7.00	7.00	8.00	8.00	8.00	7.00
Asst Athletic Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Asst Equipment Person	1.75	1.75	1.75	0.75	0.75	0.75	0.75	0.75
Athletic Equip Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Attendance Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Auditorium Asst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Auditorium Manager	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Bookstore Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Relations	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Computer Technician	2.00	2.00	2.00	2.00	3.00	4.00	4.00	4.00
Coor.-Employee Benefits	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian/Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of B&G	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of Data Proc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of Network	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of Security	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Director of Stud. Act.	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
DORS Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Exec. Asst/Clk of Board	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Food Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
HR/Payroll Assistant	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
In-School Suspension	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Nurses	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Payroll Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Plant Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Research Analyst	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Residency Officers	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Security	19.60	19.60	21.30	0.00	0.00	0.00	0.00	0.00
TAPP (Child Care) Coor.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TLC Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL	52.35	51.85	53.55	31.25	34.25	37.75	39.75	37.75

Oak Park & River Forest Consolidated High School District No. 200
Summary of Outstanding Debt

DATED ISSUE SERIES ORIGINAL PAR CALL DATE FINAL MATURITY	February 1, 2005				January 1, 2004				December 1, 2003			
	Amount	Coupon	Interest	Total	Amount	Coupon	Interest	Total	Amount	Coupon	Interest	Total
G.O. LIMITED TAX SCHOOL BONDS 2005 \$1,675,000.00 12/1/2015 @ 100 12/1/2017												
	-		20,426	20,426	-		44,434	44,434	-		120,185	120,185
06/01/05	25,000	2.40%	30,639	55,639	85,000	4.00%	44,434	129,434	210,000	4.00%	120,185	330,185
12/01/05	-		30,339	30,339	-		42,734	42,734	-		115,985	115,985
06/01/06	50,000	2.60%	30,339	80,339	90,000	4.00%	42,734	132,734	220,000	4.00%	115,985	335,985
12/01/06	-		29,689	29,689	-		40,934	40,934	-		111,585	111,585
06/01/07	55,000	2.75%	29,689	84,689	90,000	3.50%	40,934	130,934	225,000	4.00%	111,585	336,585
12/01/07	-		28,933	28,933	-		39,359	39,359	-		107,085	107,085
06/01/08	55,000	3.05%	28,933	83,933	95,000	3.50%	39,359	134,359	235,000	4.00%	107,085	342,085
12/01/08	-		28,094	28,094	-		37,696	37,696	-		102,385	102,385
06/01/09	55,000	3.05%	28,094	83,094	100,000	4.00%	37,696	137,696	245,000	4.00%	102,385	347,385
12/01/09	-		27,255	27,255	-		35,696	35,696	-		97,485	97,485
06/01/10	60,000	3.05%	27,255	87,255	100,000	4.00%	35,696	135,696	255,000	4.00%	97,485	352,485
12/01/10	-		26,340	26,340	-		33,696	33,696	-		92,385	92,385
06/01/11	60,000	3.50%	26,340	86,340	105,000	2.95%	33,696	138,696	285,000	4.00%	92,385	357,385
12/01/11	-		25,290	25,290	-		32,148	32,148	-		87,085	87,085
06/01/12	60,000	3.50%	25,290	85,290	110,000	3.20%	32,148	142,148	275,000	4.00%	87,085	362,085
12/01/12	-		24,240	24,240	-		30,388	30,388	-		81,585	81,585
06/01/13	65,000	3.50%	24,240	89,240	115,000	3.40%	30,388	145,388	285,000	4.00%	81,585	366,585
12/01/13	-		23,103	23,103	-		28,433	28,433	-		75,885	75,885
06/01/14	65,000	3.80%	23,103	88,103	120,000	3.55%	28,433	148,433	300,000	3.70%	75,885	375,885
12/01/14	-		21,868	21,868	-		26,303	26,303	-		70,335	70,335
06/01/15	70,000	3.80%	21,868	91,868	125,000	3.55%	26,303	151,303	310,000	3.85%	70,335	380,335
12/01/15	-		20,538	20,538	-		24,084	24,084	-		64,368	64,368
06/01/16	70,000	3.80%	20,538	90,538	125,000	3.70%	24,084	149,084	320,000	4.00%	64,368	384,368
12/01/16	-		19,208	19,208	-		21,771	21,771	-		57,968	57,968
06/01/17	985,000	3.90%	19,208	1,004,208	130,000	3.80%	21,771	151,771	335,000	4.05%	57,968	392,968
12/01/17	-				-		19,301	19,301	-		51,184	51,184
06/01/18					140,000	3.95%	19,301	159,301	350,000	4.15%	51,184	401,184
12/01/18	-				-		16,536	16,536	-		43,921	43,921
06/01/19					145,000	4.05%	16,536	161,536	365,000	4.25%	43,921	408,921
12/01/19	-				-		13,600	13,600	-		36,165	36,165
06/01/20					150,000	4.25%	13,600	163,600	380,000	4.35%	36,165	416,165
12/01/20	-				-		10,413	10,413	-		27,900	27,900
06/01/21					155,000	4.25%	10,413	165,413	395,000	4.50%	27,900	422,900
12/01/21	-				-		7,119	7,119	-		19,013	19,013
06/01/22					165,000	4.25%	7,119	172,119	415,000	4.50%	19,013	434,013
12/01/22	-				-		3,613	3,613	-		9,675	9,675
06/01/23					170,000	4.25%	3,613	173,613	430,000	4.50%	9,675	439,675
12/01/23	-				-				-			

TOTAL \$ 1,675,000 \$ 660,852 \$ 2,335,852 \$ 2,315,000 \$ 1,016,510 \$ 3,331,510 \$ 5,815,000 \$ 2,744,355 \$ 8,559,355

NOTES

Oak Park & River Forest Consolidated High School District No. 200
Summary of Outstanding Debt

DATE	TOTAL DEBT SERVICE	PER FISCAL YEAR	FISCAL YEAR	PER LEVY YEAR*	LEVY YEAR
06/01/05	237,383				
12/01/05	3,142,596			2,755,742	2004
06/01/06	237,026	3,379,623	2006		
12/01/06	3,247,026			2,856,615	2005
06/01/07	224,401	3,471,428	2007		
12/01/07	3,259,401			2,863,765	2006
06/01/08	211,570	3,470,971	2008		
12/01/08	3,276,570			2,865,253	2007
06/01/09	198,144	3,474,714	2009		
12/01/09	3,288,144			2,861,125	2008
06/01/10	184,030	3,472,174	2010		
12/01/10	3,309,030			2,871,698	2009
06/01/11	168,784	3,477,814	2011		
12/01/11	3,323,784			2,870,405	2010
06/01/12	152,835	3,476,619	2012		
12/01/12	3,337,835			2,867,205	2011
06/01/13	136,213	3,474,048	2013		
12/01/13	2,866,625			2,378,893	2012
06/01/14	127,420	2,994,045	2014		
12/01/14	2,878,713			2,377,498	2013
06/01/15	118,505	2,997,218	2015		
12/01/15	7,353,495			6,843,725	2014
06/01/16	108,989	7,462,484	2016		
12/01/16	2,889,731			2,376,817	2015
06/01/17	98,946	2,988,677	2017		
12/01/17	2,903,946			2,378,415	2016
06/01/18	70,485	2,974,431	2018	0	2017
12/01/18	560,485				
06/01/19	60,458	620,943	2019	0	2018
12/01/19	570,458				
06/01/20	49,765	620,223	2020	0	2019
12/01/20	579,765				
06/01/21	38,313	618,078	2021	0	2020
12/01/21	588,313				
06/01/22	26,131	614,444	2022	0	2021
12/01/22	606,131				
06/01/23	13,288	619,419	2023	0	2022
12/01/23	613,288				
		613,288	2024		
		\$ 51,058,019	\$ 50,207,348	\$39,167,154	

Levy Year Total Does Not Include Debt Certificates

OAK PARK RIVER FOREST HIGH SCHOOL
SPECIAL EDUCATION EXPENDITURES

EDUCATION FUND Total 393 Department	1998	1999	2000	2001	2002	2003	2004	2005	unaudited 2006	Budget 2007
Salaries	2,474,894	2,537,684	2,362,947	2,563,155	2,814,242	3,212,193	3,258,207	3,467,525	3,764,361	4,507,032
Benefits	283,206	313,346	306,085	371,786	446,232	489,942	545,938	707,231	837,913	985,990
Purchased Services	339,088	332,597	425,041	498,084	349,754	386,273	415,934	430,682	513,034	221,490
Supplies	27,538	27,327	27,409	27,130	59,952	47,086	45,521	38,689	49,226	54,150
Equipment	7,392	4,736	5,483	11,042	8,250	14,140	5,332	7,712	10,918	10,412
Other	728	3,192	2,874	1,929	1,577	170	4,945	3,829	14,191	42,600
Tuition	824,856	932,815	1,169,299	1,279,351	1,486,377	1,655,350	2,000,184	2,017,922	2,303,522	3,139,906
	3,957,702	4,151,697	4,299,238	4,752,487	5,186,384	5,805,154	6,276,061	6,673,590	7,493,165	8,961,580
Division Head Salary		83,908	89,619	109,721	116,307					
Division Head Benefits		7,000	7,373	8,848	11,060					
BD Discipline Dean Salary				83,184	104,650	107,442	106,961	100,534	116,672	85,144
BD Discipline Dean Benefits				8,848	11,060	12,788	13,414	13,749	15,915	13,242
	-	90,908	96,992	210,601	243,077	120,230	120,375	114,283	132,587	98,386
Total Education Fund	3,957,702	4,242,605	4,396,230	4,963,088	5,409,461	5,925,384	6,396,436	6,787,873	7,625,752	9,059,966
IMRF Dept 393	108,409	113,008	115,595	105,828	108,314	117,044	111,813	159,690	131,678	201,639
TRANSPORTATION	399,942	392,770	577,204	676,623	699,643	664,064	766,556	636,561	899,264	821,950
Total Expenditures	4,466,053	4,748,383	5,089,029	5,745,539	6,217,418	6,706,492	7,274,805	7,584,124	8,656,694	10,083,555
		6.32%	7.17%	12.90%	8.21%	7.87%	8.47%	4.25%	14.14%	16.48%

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District Goals for the 2006-07 School Year

The 2006-07 school year at Oak Park and River Forest High School will be a year of important change and related transition. We will all be presented with unique opportunities to move District 200 into a future of continued improvement and of outstanding service to our students and our communities. Those prospects are articulated in the following District goals for 2006-07:

Goal I: We will intensify our campaign to use data with increasing effectiveness and efficiency to eliminate the academic performance and discipline gap within O.P.R.F.H.S. and to assure that we sustain programs supporting the maximum achievement of each and every student we serve.

Action Plan:

- A. We will implement the academic initiatives planned for 2006-07 and financially supported by the 2005 levy and will report the degree to which our expenditures are resulting in measurable results.
 - 1. We will work with existing information systems to improve data sharing and reporting. Current information systems include the student information system, the teacher gradebook, the reporting software, and the statistical software package all of which are in current use by the District. These information systems need to better exchange information focused on improving student achievement.
 - 2. A core group of interested and necessary faculty, administration, and staff will learn how to use all existing information systems to report on program progress as part of our ongoing evaluation of the District's progress toward these goals.
- B. We will continue to make "Courageous Conversations About Race," a commitment by all member schools in the Minority Student Achievement Network, an ongoing reality across our school community.
 - 1. We will design an all-school Institute day for students and staff that engages us together in such discussion to further strengthen a school climate of mutual respect, support, and trust.
 - 2. Work directly with Board-sanctioned parent and community groups to assure that their membership reflects the diversity of the extended community we serve and that these organizations actively commit to and help the District achieve Goal I.
 - 3. The Instructional Council will investigate additional means of continuing this dialogue, not only within this leadership group, but also across the entire institution.

- C. We will implement the 2006-07 Professional Development Plan.
1. We will build awareness for all staff about Response to Intervention (RTI) as part of working with special needs students. This includes informing about changes in Special Education law, reporting, and accommodation requirements.
 2. We will develop teacher expertise in using classroom data for generating relevant classroom-based questions and reports.
 3. We will use divisional time to develop teacher-led learning teams to improve classroom performance.
 4. We will continue the dialogue amongst faculty, staff, and students about diversity and difference and how the school can promote stronger, supportive, appropriate relationships throughout the school and community, including attention to the issues of bullying and harassment. (See B.)
 5. We will continue to work on evidence-based efforts to narrow disparities in achievement. (See A., 1.)
- D. We will put into practice the 2006 revisions to the O.P.R.F.H.S. School Improvement Plan.
1. We will achieve the **academic target** of making Adequate Yearly Progress (AYP) or Safe Harbor for all subgroups on the mathematics portion of the 2007 Prairie State Achievement Examination.
 2. We will meet the **data management target** of all staff members' learning how to get direct access to and use data to help teachers, administrators, and students improve their performance.
 3. We will attain the following **parental involvement objectives**: continue to develop and expand the PTO Parent Liaison Program and the College Information Services initiatives by dean/counselors and APPLE; assure greater accessibility of parent support programs to all parents across four years; explore the usefulness of a School Improvement Plan committee to sustain or strengthen parent support initiatives (i.e. mentoring study groups, providing expertise through tutoring in different content areas, reviewing current intervention programs).
 4. We will fulfill the **student identity target** of developing a baseline for student involvement in co-curricular and community activities and then constructing and implementing a plan to increase that involvement to help all students identify with O.P.R.F.H.S. and contribute positively to our school community.
- E. We will revise our practices and procedures for our Pupil Support Staff Teams (PSST) to enhance their effectiveness as an early intervention and source of support for struggling students.

- F. We will monitor and measure the academic impact of the School of Limitless Opportunities (S.O.L.O.) program on our students while they are enrolled and after they have reentered our mainstream academic program.
- G. We will articulate and implement a curriculum for F.R.E.E., M.U.R.E.E. (Females/Males Reaching for Educational Excellence) and our After School Detentions (A.S.D.) and measure the impact of these programs on our students' recidivism rate within our discipline system.
- H. We will explore a program in which every faculty member might mentor an identified incoming freshman student throughout his or her four years at O.P.R.F.H.S. We may also consider the inclusion of upperclassmen in this mentoring program.
- I. We will enhance our minority faculty recruitment and retention program. We will develop a more detailed recruitment and hiring template and will continue to work on the creation of a University of Illinois-Chicago Minority Recruitment Fair for Chicagoland.
- J. We will reinforce faculty accountability for student attendance and academic record keeping to assure that students are aware of their ongoing status in classes and that their parents can employ our electronic parent access to student data program to do likewise.

Goal II: We will hire a new superintendent and determine the administrative structure for the 2007-2008 school year.

Action plan:

- A. The Board will determine the title of the 2007-08 position by early summer. 2006.
- B. The Board will review proposals from a number of educational search firms, interview those firms of greatest promise, and, by the start of the 2006-07 school year, have hired a firm to implement the superintendent's search.
- C. The Board will work with this firm to delineate the search, interview, and selection processes.
- D. The Board will implement these processes to include all stakeholder input during first semester 2006-07 and hire a new superintendent by early second semester.
- E. Working with the superintendent appointee, the Board will determine the configuration of administrative responsibilities for 2007-08 and, if appropriate, initiate the search process for a principal for 2007-08.
- F. The superintendent and BAT will provide transition information and opportunities for the superintendent appointee.
- G. The Board will determine the date for and nature of the community-wide welcome for the new superintendent and, perhaps, principal.

Goal III: We will continue to identify and implement all available and appropriate means of sustaining District 200's financial stability well into the future to assure the fair and equitable use of district resources to achieve the main goals of our district.

Action plan:

- A. Monitor expenditures closely to assure that all monies levied to support the implementation of achievement initiatives are spent on such implementation.
- B. Negotiate a new Faculty Senate contract that is fair, competitive, and fitting within the District's five-year financial projections.
- C. Continue to work toward a reduction of costs for and impact of the office of the Cicero Township School Treasurer upon District 200.
- D. Work with newly appointed Oak Park Village Manager and Chief Financial Officer to monitor continued Tax Increment Financing district (TIF) carve-outs and pay-outs to District 200 resulting from our intergovernmental agreement with the Village of Oak Park and funds received from the River Forest TIF.
- E. Continue to require all administrative offices, divisions, and departments to apply zero-based budgeting principles to all budget requests for 2007-08.
- F. Actively explore any additional opportunities for financial collaboration and efficiencies with other village entities, especially the Village of Oak Park and the Park District of Oak Park.

Goal IV: We will complete the research and development phases of several key projects and implement them, as appropriate and possible, during the 2006-07 school year.

- A. We will reconsider and adjust the Mall project to ensure that it is substantially completed by the end of summer '07, either within our budget restrictions or by developing additional external financial support and participation.
- B. We will execute the fall traffic study designed to determine the potential impact of lights within our stadium and apply the findings to the lights implementation plan.
- C. We will develop and implement a data system that will facilitate data access for use by faculty and staff for improved program evaluation.
- D. We will provide a smooth implementation of the Parent Access to Student Data program.
- E. We will successfully convert our historical transcripts into electronic format.
- F. We will continue to improve the usefulness of the Skyward software, focusing specifically in 2006-07 on its application for our dean/counselors.

Goal V: Through a variety of events throughout the school year, we will engage our students, staff, and communities in wishing this handsome, vintage building a very Happy 100th Birthday!

- A. We will employ the *100 @ 201* at appropriate times throughout the school year.
- B. With the Village of Oak Park's approval and assistance, we will display *100 @ 201* banners on school blocks and in Harlem/Lake area.
- C. We will construct a second floor balcony gallery display of historic photos and artifacts.
- D. We will include a history fact a day in our daily staff/student bulletins through Homecoming.
- E. We will display the 1986 Student Council twenty-year time capsule and other historic artifacts in our Student Center display case. Student Council will undertake the creation of a new time capsule and promote the fall Spirit Rally at which the 1986 capsule will be opened.
- F. Homecoming '06 will be planned to reflect this special anniversary and include community members in the celebration.

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School Improvement Plan for
Oak Park and River Forest High School

Cook County District # 200

School Year 2004 – 2005

Revised January 2006

Section 1: Demographics

1.1 BASIC INFORMATION		School Year				
1. Our school is: <input type="checkbox"/> Title I school-wide <input checked="" type="checkbox"/> Targeted Assistance <input type="checkbox"/> Non-Title I						
1. CSR ¹ : <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Which model? _____		2000-2001	2001-2002	2002-2003	2003-2004	2004-2005
Attendance rate (%)		92.4%	92.8%	93.9%	96.5%	91.7%
Truancy rate (%)		0.5%	0.8%	0.9%	0.7%	2.6%
Mobility rate (%)		12.4%	16.7%	10.1%	6.6%	4.6%
Expulsion rate (%)						
Retention rate (%)						
HS graduation rate, if applicable (%)		93.1%	93.0%	94.4%	97.5%	94.7%
HS dropout rate, if applicable (%)		1.3%	2.0%	1.3%	0.9%	0.9%
Teachers Working Out of Field (#) ²		-0-	-0-	-0-	-0-	-0-
Paraprofessionals in Title 1 funded programs and/or schools designated as school wide with less than 2 years of training and/or education degree (#)		-0-	-0-	-0-	-0-	-0-

¹ Comprehensive School Reform

² "Out-of-field" means that a teacher is teaching a class for which he/she has no certification, academic major, or endorsement with sufficient credit hours in the content area taught.

1.2 ENROLLMENT INFORMATION		School Year 2000-2001	School Year 2001-2002	School Year 2002-2003	School Year 2003-2004	School Year 2004-2005
Based on October 1 report		# students	# students	# students	# students	# students
School population by grade/ Number of students	9	751	789	756	817	772
	10	738	742	772	748	813
	11	674	723	706	742	745
	12	666	667	728	717	757
School population (total)		2829	2921	2962	3024	3087

School and Community Attributes

A harmonious relationship between traditional and innovative practices permits utilization of a remarkable facility for large group instruction as well as small group discussion.

Special education, family and consumer science, technology, and business education programs are offered along with the traditional academic programs.

The school requires a broad-based education of all its students, including courses in applied arts and in fine and performing arts.

Oak Park and River Forest are located just west of Chicago, a convenient 20-minute ride from the heart of Chicago. The villages are famous for their Frank Lloyd Wright architecture and charming Victorian homes.

The two villages have a tradition of placing high priority on education. Since 1873, their citizens have been providing the leadership and resources necessary to guarantee an outstanding secondary education for their children. The high school's fine physical facilities provide cultural and recreational benefits for all residents.

Enjoying the advantages of an ethnically and racially diverse community, Oak Park and River Forest High School students learn to respect each other and to develop a sense of social as well as personal responsibility.

School and Community Challenges

The high school continues to set and achieve high standards of achievement and academic excellence. More than 200 honors, Advanced Placement, college preparatory, and foundations courses meet the diverse needs, interests, and abilities of the 3076 students enrolled in the 2005 – 2006 school year.

Overall student achievement on standardized tests including Advanced Placement exams and college entrance exams, remains well above state and national averages.

Of concern is the continuing gap in overall scores between nonminority and minority students. The school actively seeks to close this gap through continued research with our partners in the Minority Student Achievement Network (MSAN) and through practical initiatives within our classrooms.

Section 2: Data Collection

2.1 STATE ASSESSMENT DATA

State Assessment Data for Prairie State Achievement Exam (PSAE)

Total and Subgroups	Percent Meets/Exceeds: Reading			Percent Meets/Exceeds: Math		
	2002-2003	2003-2004	2004-2005	2002-2003	2003-2004	2004-2005
Total	71.9	71.4	76.6	69.7	69	65.8
Economically disadvantaged	36.7	30.4	47.4	40.8	17.9	24.6
LEP	--	--	--	--	--	--
Students w/disabilities	34	38.2	40.7	26	34.2	29.7
White, non-Hispanic	84.3	85.8	85.9	84.4	85.2	80.4
Black, non-Hispanic	41.9	44.8	52.5	34.1	38.5	27.8
American Indian or Alaskan Native	--	--	--	--	--	--
Asian or Pacific Islander	82.4	60	85.7	76.5	68	81
Hispanic	71.5	65.9	61.8	60.7	59.1	58.8

Total and Subgroups	Percent Meets/Exceeds: Science			Percent Meets/Exceeds: Writing*			Percent Meets/Exceeds: Social Science*		
	2002-2003	2003-2004	2004-2005	2001-2002	2002-2003	2003-2004	2001-2002	2002-2003	2003-2004
Total	67.7	67.9	68.5	76	77.2	76.9	72	73.2	72.9
Economically disadvantaged	36.7	30.3	27.5	47	47.0	30.9	30	47	32.2
LEP	--	--	--	--	--	--	--	--	--
Students w/disabilities	28	30.3	27.5	25	37.5	39.2	27	32.7	44.2
White, non-Hispanic	83.2	85.1	82.8	88.6	89.7	90.5	85	86.1	87.7
Black, non-Hispanic	31.6	36.9	29.7	51	43.3	51.5	40	40.1	44.4
American Indian or Alaskan Native	--	--	--	--	--	--	--	--	--
Asian or Pacific Islander	64.7	56	85.7	90	82.3	75	86	76.5	73
Hispanic	64.3	59.1	58.8	67	78.6	68.2	52	78.6	68.2

*Writing and Social Science were not assessed on the PSAE during the 2004-2005 school year.

2.2 LOCAL ASSESSMENT DATA

ACT SCORES: FIVE-YEAR TRENDS, 2001-2005 (CORE PROGRAM*)

CORE PROGRAM*	2000 - 2001	2001 - 2002	2002 - 2003	2003- 2004	2004- 2005
RESPONDENTS					
Local	252	271	324	302	363
State	46,889	53,526	55,057	54,589	55,892
National	645,258	643,596	667,526	661,290	658,430
ENGLISH					
Local	24.4	24.2	24.5	23.8	25.6
State	22.4	22.0	22.2	22.2	22.4
National	21.5	21.4	21.4	21.5	21.6
MATH					
Local	25.2	24.7	24.6	24.1	25.3
State	22.9	22.5	22.5	22.3	22.5
National	21.7	21.6	21.6	21.7	21.7
READING					
Local	25.3	25.3	25.0	24.6	25.5
State	23.1	22.6	22.6	22.6	22.4
National	22.2	22.2	22.2	22.3	22.2
SCIENCE					
Local	24.3	23.2	23.7	23.0	24.1
State	22.7	22.0	22.2	22.0	22.2
National	21.8	21.7	21.7	21.7	21.7
COMPOSITE					
Local	24.9	24.5	24.5	24.0	25.2
State	22.9	22.4	22.5	22.4	22.5
National	21.9	21.8	21.8	21.9	21.9

*Minimum of 4 years of English, 3 years of Math, 3 years of Social Studies, and 3 years of Natural Science.

SAT I SCORES: FIVE-YEAR TRENDS, 2001-2005

	VERBAL			MATH		
YEAR	Local	State	National	Local	State	National
2000-2001	596	576	506	599	589	514
2001-2002	589	578	504	597	596	516
2002-2003	603	583	507	605	596	519
2003-2004	597	585	508	603	597	518
2004-2005	617	594	508	620	606	520

2.3 EDUCATOR DATA

Educator Characteristics and Qualifications

	School 2005-2006	School Percentage 2005-2006	State Percentage 2004-2005*
Total Full Time Employees (excluding Administrators)	218.3	N/A	N/A
Average Teacher Experience (in years)	11	N/A	13.6
Bachelor's Degree	44	19%	*
Master's Degree or Higher	187	81%	*
White, Non-Hispanic Teachers	191	82.7%	84.3%
Black, Non-Hispanic Teachers	27	11.7%	9.9%
American Indian or Alaskan Native Teachers	0	0	0.2%
Asian or Pacific Islander Teachers	3	1.3%	1.2%
Hispanic Teachers	10	4.3%	4.5%
Male Teachers	98	42.4%	23.5%
Female Teachers	133	57.6%	76.5%

*State data for the 2005-2006 school year were not available at the time of revision.

Total Number of Teachers	1-5 years of experience		6-10 years of experience		11-15 years of experience		16+ years of experience	
	OPRFHS Years	Total Years	OPRFHS Years	Total Years	OPRFHS Years	Total Years	OPRFHS Years	Total Years
224	99	57	41	61	28	38	63	75

Professional Growth

Teaching and Learning Teams. Staff development programs in the 2002 – 2003 school year focused on six Learning Teams oriented toward action research projects whose common objective was to narrow the performance gaps in the school community. These Learning Teams included The Tripod Project, The OPRFHS Talent Development Model, Reading Across the Curriculum, Partnerships with Parents, Discipline Without Alienation, and Successful Transitioning to High School. For school year 2003 – 2004, staff development allows more divisional time and encourages Learning Teams to continue on a voluntary basis. For the 2004 – 2005 school year, staff development plans included the creation of Teaching and Learning Teams and Divisional Core-Curricular teams.

Staff development programs for the 2005-2006 year will continue to focus on evidenced-based efforts to narrow disparities in achievement, as well as on the appropriate use of educational technologies, appropriate accommodations for special needs students, assessments in core curricular areas, and discussions about diversity and difference. Faculty evaluations of professional development and institute day programs in the past two years indicate a strong inclination among teachers toward the academic divisions as natural Learning Teams, and the staff development offerings in 2005-2006 will reflect a greater reliance on the divisional structure.

Inservice/Institute Days. Additional staff development days were incorporated into the calendar. These days have been added to the beginning and end of the school year, although they may occur at any time over the course of the school year. These days have been used for all school workshops, tri-district workshops, and divisional development time. For the 2004 – 2005 school year, we added five late arrival days for students to allow staff to meet in Teaching and Learning Teams or Divisional Core-Curricular Teams. In the 2005-2006 school year, late arrival days will be used for Divisional Core-Curricular Teams.

Teacher Grant Program. Teacher grants are offered to support professional development activities for interested faculty members. Individual faculty members may apply for a grant for any activity that is directly beneficial to their current professional assignments. Such activities may include but are not limited to the following: registration fees and travel expenses for conferences, conventions, workshops, and study of model instructional programs, and academic study programs that do not yield advancement on the salary schedule.

Division Initiatives. Divisions independently mount curriculum development, teacher development, and school improvement projects. These initiatives include aligning course standards and assessments, sending teachers to education conferences and workshops, establishing divisional and cross-divisional study, and staff technology inservicing.

Staff Development Opportunities 2005 – 2006

A schedule of staff development times for the 2005 – 2006 school year is attached to this plan. An overview and areas of development are included in that schedule.

Section 3: Goals

GOAL	STANDARD	ACTION PLAN
3.1 Academic Goals: <ol style="list-style-type: none"> Teachers will create standards, based on state and national descriptors, to determine learning goals for all core classes. Teachers will create and use a series of local assessments correlated with state and national descriptors to determine student progress in core courses. All subgroups will make AYP on the mathematics portion of the PSAE of at least 47.5% in 2006 and 55% in 2007 or Safe Harbor in each year. 	<p>Course profiles in identified core classes will list descriptors and standards. Core courses include:</p> <p><i>English:</i> Eng. 1-2/1-2A Eng. Lit. 1-2/1-2A Am. Lit. 1-2/1-2A <i>Science:</i> Biology 1-2/1-2A Chemistry 1-2/1-2A Integrated Lab Science 1-2/3-4 <i>History:</i> World History 1-2/1-2A American History 1-2/1-2A <i>Math:</i> Algebra 1-2/1-2A Geometry 1-2/1-2A CAT 1-2/1-2A <i>World Languages:</i> French 1-2/1-2A; 3-4/3-4A; 5-6/5-6A Spanish 1-2/1-2A; 3-4/3-4A; 5-6/5-6A <i>Requirements:</i> Health Education, Consumer Education</p> <p>Assessments will be created in all core courses.</p>	<p>Office of Curriculum & Instruction will review course profiles for completeness.</p> <p>Division Heads will monitor revisions to existing course profiles and the development of new courses.</p> <p>Teacher teams in content area subgroups will determine appropriate assessments in core courses. Assessments will be piloted in semester 2 of the coming school year.</p> <p>Beginning in the 2005-2006 school year, junior students who fail a first semester math class will be scheduled into appropriate math courses for the second semester.</p> <p>Beginning in the 2006-2007 school year, incoming freshmen identified by standardized test scores in mathematics between the 40th and 60th national percentile will be required to take Algebra I Modified. This course will increase by 50% the instructional time in algebra. Students' enhanced proficiency as freshmen in Algebra I will lead to increased proficiency among juniors in Advanced Algebra.</p>

GOAL	STANDARD	ACTION PLAN
<p>3.2 Data Management Goals:</p> <ol style="list-style-type: none"> 1. The school will provide seamless, direct access to data for faculty and staff to help teachers and students improve performance. 2. All staff will receive preparation in accessing and analyzing relevant student data in classroom and individual contexts. 3. Faculty and staff will develop measures to gather data efficiently, determine validity of the data, and place that data in formats accessible at different levels of the school. 	<p>During the 2004 – 2005 school year, all faculty will use the Skyward system for attendance, grade reporting, and inputting relevant student data.</p>	<p>The 2004 – 2005 staff development plan will include time to introduce teachers to the Skyward software program.</p> <p>Technology, Curriculum & Instruction, and Operations divisions will meet with teachers to identify relevant data sets and facilitate their display via Skyward.</p> <p>Core course local assessment data will be accessible to school personnel via Skyward.</p>
<p>3.3 Parent Involvement Goals:</p> <ol style="list-style-type: none"> 1. Continue to develop and expand programs conducted by parent groups, including the Parent Liaison Program initiated 2003 – 2004 by the PTO and the College Information Series initiated by the dean-counselors and by APPLE. 2. Work with established parent groups and the Deans Division to develop and enhance existing education programs and their accessibility for parents across all four years of high school. 3. Explore the usefulness of a parent School Improvement Committee that would focus solely on those types of initiatives that parents can affect, i.e., mentoring study groups, providing expertise in different subject areas, reviewing current intervention programs. 	<p>Each parent group will provide feedback on program goals.</p>	<p>APPLE and PTO will continue their programs. Each group may work with the school to develop assessments for these programs.</p> <p>Leadership from APPLE, PTO, and Citizens Council will meet to discuss creation of a parent School Improvement Committee.</p> <p>Identify existing opportunities and develop new opportunities for students to engage in broad range post-high school pursuits.</p>

GOAL	STANDARD	ACTION PLAN
<p>3.4 Student Identity Goals:</p> <ol style="list-style-type: none"> 1. The school will develop opportunities for students to identify with the school community via cohesive and respectful engagements within the school community. 2. Faculty and staff will advocate for each student's belonging and acceptance within the school community. 	<p>In 2004 – 2005, student involvement in school and community activities and in athletics will increase to include all students.</p>	<p>Obtain recent and current data on student extracurricular athletic and activity options.</p> <p>Develop a baseline of involvement in extracurricular school and community activities.</p> <p>Work with the Director of Student Activities to recruit students to current clubs and create new club opportunities.</p> <p>Analyze patterns of student involvement in the school or community co-curricular activities and determine appropriate plans to increase their involvements.</p> <p>Explore reviving the all-school institute day.</p>

Section 4: Board Approval and Assurances

A. Date Approved by Local Board March 23, 2006
(month/day/year)

B. Assurances

- a. Strategies and activities have been founded in scientifically based research as required by Section 1116(b)(3)(A)(i) and as defined in NCLB, Section 9101(37).
- b. Technical assistance provided by the district serving the school is founded on scientifically based research (NCLB Section 1116(b)(4)(C)) as defined in NCLB, Section 9101(37).
- c. The plan includes strategies and activities that support the implementation of the Illinois Learning Standards and reflect the alignment of curriculum, instruction, and assessment with the Illinois Learning Standards.

- d. The school will spend at least 10 percent of the funds made available under Section 1113 of NCLB for the purpose of providing teachers and the principal high-quality professional development. (Title I schools only.)

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December 2005

To: Instruction Committee of the Board of Education

From: Building Administrative Team

Re: Requested Explanation of Initiatives

Introduction

The initiatives that the District 200 administration and staff have proposed for the Board of Education's consideration have grown out of an extensive body of educational research, tested practices and programs at other schools nationwide, and the District's own evidence-based exploration of best practices to eliminate gaps in academic achievement correlated to race.

In 2001, the American Youth Policy Forum published a compendium of education programs and practices, entitled Raising Minority Academic Achievement. This comprehensive report identifies and summarizes specific programs that have documented success in improving the academic performance of and experiences for minority students. The ideas and program proposals that follow are grounded in that research that shows that a variety of supports should be in place to ensure success for all students, including reduced student-to-teacher ratios, extended learning time, and long-term supports for student learning.

These proposals are also based in the experiences that District 200 has had through its involvement as a founding member of the Minority Student Achievement Network (MSAN). Through MSAN and the Research Practitioner Council (RPC), the District has added to its overall knowledge base for work in this area. Furthermore, these ideas are informed by the District's own research report published in May 2003. That report set forth 17 recommendations, all of which call for evidence-based decision-making and a research basis for crafting and evaluating programs. We have worked to apply those standards where possible in these proposals.

Finally, four specific conditions guided the creation of these proposals. We developed ideas that would address: 1) student needs in the Special Education Division, in fulfillment of federal and state IDEA and ADA requirements; 2) the District's need to meet No Child Left Behind Act –Adequate Yearly Progress (NCBLA/AYP) requirements that have become more significant as the District enters its second year of school improvement status and trigger more severe sanctions if we fail to show measurable progress in specific areas; 3) recent Illinois legislative mandates that call for an increase in the number of core academic classes each student must take for graduation; and 4) the District's number one goal for the past decade - narrowing the gaps in achievement. Each initiative relates to one of these four conditions that the District must consider as we pursue our work into the future.

Accompanying the detailed descriptions of each initiative proposed below are the following items: which of the four key areas the initiative would address; a proposed time of implementation, and an initial cost estimate. It should be understood that the costs extend into subsequent fiscal years. A spreadsheet attached at the end of this report summarizes the cost estimates listed here.

PROPOSED INITIATIVES WITH YEAR OF IMPLEMENTATION:

Hire a Special Education Teacher to Address Special Education Student Needs

- **Date of Implementation: FY '06**

- **Estimated Cost: \$35,000, in following years estimate 1 additional FTE**

After this school year began, 14 additional students requiring special education services enrolled at OPRFHS. Their arrival has created an immediate need to hire a Special Education teacher for the upcoming second semester to meet optimal and, in some instances, mandated class size requirements. Regarding Academic Strategies classes, the current structure includes 21 sections with a total of 232 enrollments. The section average is 11.04 students per section; three sections have 13 students. The target size for each section is 10 students. The following self-contained classrooms have immediate need of relief: Foundations of Algebra – 18 and 16 enrollment in each (School Code limit -15); Keyboarding – 20 enrollments; Essentials of English – 19 and 17 (one enrollment likely to be added, School Code limit -15); IGAP 1-2 – 16 enrollments. A request was made for a teacher to meet the needs of these four sections. Another section of Strategies would be helpful, as well, although the legal limit in Strategies classes is 20.

This new FTE, starting second semester, would continue on into the next school year. This FTE would also take a caseload, helping bring those ratios closer to 20. The cost of one FTE in this area is \$35,500 for a single semester. The hire might eliminate the need for a teacher's aide in the program, resulting in some savings; however, this addition of another teacher in Special Education would incur some additional costs.

Hire Additional FTE to Address State Graduation Mandates

- **Date of Implementation: FY '07**

- **Estimated Cost: \$355,000, in following years estimate 5 additional FTE**

Earlier this year, new legislation was passed increasing the state mandated graduation requirements. Students now need four years of English, three years of mathematics, and two years of science, an increase of one year in each subject area. Based on a review of the Class of 2005, the District will need to hire additional teachers to meet these requirements. Early estimates are that we need up to an additional 2 FTE in English, 1 FTE in mathematics, and 1 FTE in science. Administrators will work to place students in available classes, but the expectation that all students will meet graduation requirements demands that these additional hires be included in the 2006-2007 budget.

Also, another FTE will be needed in Special Education in addition to the new hire proposed for second semester of this school year to address Special Education student needs. Current levels of service provided by case managers are not fully in line

with state guidelines. An additional FTE will allow for reduced caseloads and stricter adherence to desired levels of service. The increase of 5 FTE in these divisions accounts for \$355,000 in additional costs. **The need for these FTE is created by state mandates and guidelines.**

Add Summer Classes and Transition Programs to Address NCLBA/AYP Requirements

- **Date of Implementation: FY '06**
- **Estimated Cost: First year - \$27,000, in following years estimate costs capped at \$66,000**

Students who take summer school classes maximize their retention of skills and content and achieve more in the next school year. Additional summer school classes would provide opportunities to reinforce content and skills and could also grant academic credit, maintaining the graduation rate and providing students with more post-graduation options. Using existing standardized test information, we would identify students who are unlikely to meet or exceed standards on PSAT tests and then offer summer classes in specific content areas. This would begin with the 2006 summer school program.

Since a broadened summer school program aims to reduce the loss of academic progress due to a break in class time, we believe that students who participate in the program will meet or exceed the state standards on state mandated tests given in 11th grade in greater proportions than students who do not take summer school classes. We will track the scores of those students who participate in summer classes and compare them with the scores of students who do not attend summer school.

An additional six to seven sections of summer school would be budgeted at a cost of approximately \$15,000. These summer school sections will provide academic practice for up to 150 students as part of a year-round program for students who need academic improvement. These students would be recommended by teachers or by dean counselors as needing additional academic supports in summer school.

If we chose to offer the 8-to-9 connections program as we did in the summer of 2005, an additional \$12,000 would be necessary to fund that program. BAT would like to review the end-of-semester report on the students who attended that program before deciding on whether or not to offer that program or a program variation in 2006.

Add Two Sections in Junior Level Math Courses to Address NCLBA/AYP Requirements

- **Date of Implementation: FY '06**
- **Estimated Cost: \$12,200, in following years estimate .2 additional FTE**

Area high schools in collaboration with OPRFHS have determined that juniors who are not enrolled in math classes have a significantly higher rate of not meeting state standards on the PSAT. Math division teachers estimate that between 30 and 50 current juniors will fail math during the first semester and will need to be placed in remedial math classes that are not currently part of the master schedule. Two sections of the course Applied Math need to be added in the second semester to accommodate the learning

needs of those students. Also, we will need to hire a teacher to teach those sections at a cost of \$12,200. The sophomore year PLAN test score of these students acts as a predictor of junior year PSAT performance. It is the goal of this program that the students' actual PSAT scores exceed the score predicted by their previous PLAN test score.

Hire a Support Class Assistant to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '06**
- **Estimated Cost: \$21,000, in following years estimate cost at \$41,500**

Academic support classes - Learning Seminar and Learning Support - are currently taught by only one teacher each and have as many as 20 students in a section. Hiring a second adult, in the role of a support class assistant, is necessary to provide additional guidance and monitoring so students can receive more targeted, individualized attention. This teaching assistance would enhance the effectiveness of the tracking and tutoring of students in these two support classes. Classroom teachers with support class assignments will receive preparation in how best to utilize support class assistance.

For the second semester of this school year, we would hire one support class assistant. This is not an additional teacher but an assistant level position to provide direct support in these classes. The support class assistant position would cost \$21,000 for the remaining school year and \$41,500 for the 2006-2007 school year. Students in support classes should have higher grades, fewer discipline incidents and improved attendance.

Improve Technology and Information Services to Address NCLBA/AYP Requirements and the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '06**
 - **Estimated Cost: \$45,000, following years' estimated costs in appendix**
- Data-driven decision-making -- and the accountability it affords -- has become the standard for learning communities. OPRFHS must develop stronger and more seamless ways to collect and analyze data at all levels -- across classrooms, divisions, and the entire school -- to monitor and assess the efficacy of District progress toward performance goals. **Also, according to NCLBA mandates and state requirements, districts must provide assurances that school improvement strategies are founded in scientifically based research.** This explicit requirement requires a more efficient information services system and more technology development for all District employees. Many peer districts are already enhancing technology in their classrooms with the increased achievement of their students as the goal.

In light of these developments and goals, the District must evaluate the organization and management of its information technologies and identify a person to manage the necessary databases and applications used by faculty and staff. Also, the District must identify data management requirements -- adding, reassigning, or eliminating staff as needed -- and target improvements to the network, information services, and classroom technology functions. These include the need for stronger information system management via the creation of a key administrative role in the area of data services.

Also, the District should create a Technology Advisory Committee and reinstate an Instructional Technology Committee to support teachers as they determine classroom technology and staff development needs. Finally, the organization of network, information services, and classroom technology management and services needs restructuring to better orient the staff to meeting the published goals and emerging needs of the District and students. Additional recommendations include better monitoring of technology needs and requests from all segments of the school, preparing a network disaster recovery plan, and exploring new network software solutions.

Costs associated with these changes include \$45,000 for the spring semester and additional financial commitments into the coming years. Reassigning duties in District clerical support areas has offset some of these costs.

Hire FTE to Reduce Class Size in Transitions Level Classes to Address NCLBA/AYP Requirements and the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
 - **Estimated Cost: \$99,400, in following years estimate 1.4 additional FTE**
- Transition level classes have as many as 22 students in each section. Currently, in order to reduce class size in targeted programs while maintaining a balanced budget, we need to increase class sizes in other programs. A smaller class size in the transition program will lead to increased opportunities for individualized teacher attention for students in those classes. The result would be an enhanced classroom experience and fewer discipline incidents in those classrooms.

During the registration and sectioning process in the spring of 2006, administrators would schedule transition classes for 15 to 18 students per section. The District would provide additional sections as necessary to maintain those class sizes, while keeping class sizes at reasonable levels in other areas of the curriculum. Using 2005-2006 experiences as a baseline, we expect improved performance and fewer classroom discipline referrals concerning students in transition classes in the 2006-2007 school year.

Reducing class size in targeted areas is estimated to require an additional 1.4 FTE in certified staff at a cost of \$99,400. These sections would be spread across the several academic divisions that offer transition level classes. According to the Fall 2003 American Educational Research Association (AERA) bulletin, "Most education research has confirmed that small classes do yield results." While the AERA bulletin also suggests that lower class size is not a "cure-all for low academic achievement" and has greater benefit in lower grades, some class size relief in targeted areas might yield benefits for our students.

Implement an Algebra I Modified Program to Address NCLBA/AYP Requirements

- **Date of Implementation: FY '07**
 - **Estimated Cost: \$117,600, in following years costs repeat**
- Math faculty has begun reviewing the regular Algebra I course curriculum. Articulation with District 97 and collaboration with MSAN districts is planned; however, a further

recommendation is providing increased time for math instruction. This winter, as part of the testing and placement process for incoming freshman, identified students would be scheduled for double period algebra classes in an effort to bring more students up to state standards in math by the end of ninth grade. Students needing more support beyond ninth grade would receive it.

In the 2006-2007 school year, an additional eight sections of math would be created for a double period math program for students reporting a standardized test score between 40 and 60 (from D97 and D90) and a score of 17-20 on the local math placement exam. The math team predicts these students are the most likely to need additional support in Algebra I. An estimated 150 students are expected to qualify for the additional support. The support class would include work on math skills and reinforcement of math concepts using individualized teaching and some online or computer-assisted instruction. A preliminary draft of the math program uses the current school schedule and provides students with an additional 250 minutes of math instruction every two weeks. Students in a similar program at Evanston Township High School (ETHS) showed significantly greater standardized test scores and higher semester grades when participating in a double period algebra class as opposed to a single period math class. Several other school districts have already instituted double period algebra courses, supporting the notion that more learning time should yield higher math test scores and stronger overall student performance.

As a result of the additional math instruction time, we should see improved student performance in math, measured by student grades and PSAE scores. Also, students should take more math classes as part of working toward a strong preparation for post-secondary school opportunities. The cost of this program is 1.6 FTE, plus the cost of the math support program selected by the school. One program the school is exploring is Agile Mind, a technology based math support and professional development program based out of the Dana Center at the University of Texas at Austin. Should the District choose to participate in the Agile Mind program in collaboration with ETHS, MSAN, and the Dana Center, we would incur additional costs of \$20 per student, \$3,000 total, for the online, computer assisted instructional support and hardware and software costs to upgrade four math classrooms for the program. The cost of 1.6 FTE is \$113,600. The classroom upgrade costs could be included in the technology and physical plant summer construction plans for the summer of 2006.

Implement Revised Tutoring Programs to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$85,7000, in following years costs repeat**

Research and individual experience has shown tutoring in various formats has provided students with academic benefits. "Tutoring, because it gears instruction to needs, has yielded large learning effects in several dozen studies. It yields particularly large effects in mathematics - perhaps because of the subject's well-defined sequence and organization." (Handbook of Research on Improving Student Achievement, Educational

Research Service, 2004). We plan to expand our tutoring opportunities for students across the school.

Study Circles: Study circles are small group study sessions with 6 to 20 students per group. In these situations, the teacher does not directly tutor or teach the group but instead helps students cultivate their ability to use their own skills and knowledge to assist each other. Study circles could improve the group study capacity of students at all levels. Those students may also have a strengthened sense of belonging through the opportunity to interact with a diverse peer group. A study circle program exists in a partner MSAN school in Shaker Heights, Ohio. A site visit would yield the specific next steps for the program, as we would explore the possibility of implementing study circles in the next school year. Additional tutoring opportunities would be coordinated through content-area study halls or through after- or before-school programs.

One-to-One Tutoring: Additional tutoring opportunities could be part of a program of supplemental services that offer students high quality, small-group or one-to-one support. While individualized tutoring services are expensive, such support programs can significantly improve a student's academic performance.

Peer Tutoring: Keeping the goal of creating a stronger academic environment, we would create a student-to-student mentoring/leadership program. We currently have peer mentor and peer mediator programs, but through a more comprehensive program of student-to-student partnerships, students would develop additional or enhanced interpersonal skills and build stronger academic records. While academic support is often drawn from teacher-student relationships, it could be generated through supportive peer relationships, as well. High-level academic performance is correlated with individual, group, and peer-to-peer competencies.

Locally, John Hersey High School in Arlington Heights and HD Jacobs High School in Algonquin have implemented effective peer-tutoring programs. Site visits would be planned to learn the necessary next steps for designing and implementing a peer-tutoring program at OPRFHS. District administration and faculty would develop student-to-student tutoring opportunities, including a math-tutoring center and student tutors in study halls.

We anticipate that students involved in study circles or receiving tutoring would earn more A and B grades in classes than a comparable group of students not involved in study circles. The tutoring programs would help to narrow the gap in 11th grade PSAT scores. Students receiving peer tutoring would earn higher grades than a comparison group of students.

The cost of a teacher coordinated and led study circle or one-to-one tutoring program would include release time (.2) for a lead teacher to organize and facilitate study circle and tutoring programs at a cost of \$14,200 and \$30,000 in stipends for teachers to facilitate 20 study circles and provide tutoring support. We would also need to hire one support class assistant at a cost of \$41,500 to run the tutoring center.

Introduce an Academic Cohort/Support Program, such as AVID to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$40,000, in following years costs repeat to a maximum of one FTE and program support costs of \$15,000**

Academic cohorts are students brought together to build positive group identity and foster academic success. Here at OPRFHS, academic cohorts have proved successful. Current programs that have shown promise, such as Project Scholar and the summer step-up math program, could be expanded with the development of additional cohorts and stronger support for existing cohorts. While Project Scholar has targeted students achieving just below the honors level, the introduction of the AVID program would provide another opportunity for academic success. AVID is a nationally known, research-based program already in place in several area high schools that has shown success in improving the achievement patterns of identified students.

The students usually targeted by AVID are those achieving at the C grade level of the college preparatory program. The AVID four-year program is designed to work with these students who do not stand out as exceptional academic performers but who have not fallen far behind in performance. These students are often not identified as needing assistance to accomplish their full potential. AVID works with these students so they can succeed at the highest possible level and attempts to bring those students into the honors or AP level in one or two classes by the students' final year in high school. The goal is to identify students with aptitude and potential for higher-level academic work, place students in those more challenging classes, and continue to support them in their classes. Other programs that encourage students to work to their highest level can be created or adopted, as with the AVID model. Research on AVID is available at www.avidonline.org.

If AVID is selected, the first step is to develop an AVID team to attend training and create a class to bring AVID to OPRFHS. Team members would include a dean counselor, AVID teacher and program coordinators, and up to three classroom teachers who would work with AVID students. During the current school year, the team would identify an initial cohort of incoming freshman students who would benefit from the AVID program. Those students would be assigned to an AVID class in the 2006-2007 school year. One additional section would be added each school year thereafter, allowing for one faculty member to serve as the AVID teacher and program coordinator. The AVID team would continue to support AVID students during their high school years. If AVID is not selected, other academic cohort programs could be started or current programs expanded, based on the success of the students in those programs.

Students involved in the academic cohorts or the AVID program should show improved performance in core academic classes and increased rates of four-year college acceptance and readiness. Also, teachers receiving AVID training might provide other students, not directly in the AVID cohort, with additional academic support.

Costs for this program are estimated at \$35,000 for the first year to cover the cost of the class section (.2 FTE) and AVID licensing and staff development fees. Additional costs for each subsequent year are an additional class section (.2 FTE) up to a total cost of one FTE in the 2009-2010 school year and \$15,000 in ongoing professional development costs per year.

Implement a Mentoring Program and Provide CRISS Training to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$33,000, in following years costs repeat**

The administration and the Faculty Senate have been aware of the need to more thoroughly orient and support teachers new to OPRFHS. Due primarily to retirement, sabbatical, and leaves, approximately 10% of the teaching faculty turns over each year. A workable mentoring program outline exists and is ready for implementation when proper funding and compensation levels can be determined. The mentoring program would create stronger camaraderie among faculty and commitment to OPRFHS as a learning community. The program would also prepare new teachers in specific classroom management techniques proven effective with OPRFHS students. An effective mentoring program would aid teacher orientation, help with the retention of high quality teachers, and provide greater satisfaction among new teachers. Finally, the mentoring program would be submitted to ISBE for approval as an option for teachers to move from initial to standard certification. A strong body of research supports formalized teacher mentoring and induction programs. As recently as May 2005, the Association for Supervision and Curriculum Development devoted an entire issue of Educational Leadership to the topic, summarizing the research in its *Research Matters* feature.

The mentoring program plan includes a two-year commitment from teacher mentors to meet with new teachers and consult with them regarding their first years in the District. In the first year, newly hired teachers are acculturated to the District and provided additional support in understanding and working with the diverse students in the high school. Workshops in classroom management and Discipline Without Alienation will be part of the first year of the program. In the second year, teachers would take CRISS (CReating Independence through Student owned Strategies) training. CRISS encourages students to actively think about their learning as they choose and employ specific strategies that lead to success in the classroom. Research on the effectiveness of CRISS training is available at www.projectcriss.com. Also, the teaching of learning strategies is broadly supported in educational research. "Skills are important, but the learner's monitoring and management of his or her own learning has primacy." (Handbook of Research on Improving Student Achievement, Educational Research Service, 2004).

Each new teacher cohort would be surveyed to determine program effectiveness. Also, the District would conduct an exit interview with any teacher who leaves within the first five years, asking about the mentoring program and its effectiveness in orienting the teacher to the school community. We would also look for improved student achievement as a result of District commitment to CRISS training.

The cost of the mentoring program has been estimated at \$25,000 per year for stipends and meeting costs. This includes training time and materials for mentors, and costs for after school meetings. CRISS training costs during year 2 of the program are estimated at \$8,000 per cohort.

Implement Additional Staff Development Program to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$25,000, in following years costs repeat**

Creating opportunities for improving our work with and for students is one of the major challenges facing the District. Six years ago, the District acknowledged the need for additional time for staff development and asked for four additional days to be added to the teacher calendar. Last year one of those days was reallocated for additional parent-teacher conferences, as that program has expanded, partly due to aggressive outreach from teachers to parents and increased interest from parents in their students' progress. Time remains a limited resource and pressing need for teachers, parents and administrators.

We would like to create more staff development time to maximize teachers' expertise in learning and using effective teaching methods to reach all students. Staff development workshops include reviewing and applying best practices in the area of classroom management and supporting student learning. Topics would also include improving student achievement through effective outcome measurement and adjusting teaching practices accordingly. The use of instructional technology would increase teachers' proficiency in using performance data to promote student achievement - objectives that coordinate with the initiative discussed previously to improve technology and information services. Staff development also must address the topics of cultural competency among all staff and literacy coaching in all areas of the curriculum. Finally, a study group exploring smaller learning communities here at the high school would be established.

Using 2005-2006 as a baseline year, we will look for fewer discipline referrals and a reduced rate of consequences issued, as well as an increase in grade point average and a narrowing of the gap in PSAT scores. The district currently has a working Professional Development Committee that plans and evaluates the District program. An annual report is prepared for the Board of Education summarizing faculty activities in full faculty and divisional groupings. Specific program evaluations are presented and goals are set for the coming year in the report.

Staff development cost needs are estimated at an additional \$25,000 annually to cover speakers and programs to improve teacher expertise and proficiency. This cost would also include expenses for substitute coverage for teachers to attend staff development programs.

Expansion of MUREE to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$7,000, in following years costs repeat**

The OPRFHS discipline system has been reviewed internally and also by the Cook County Regional Office of Education. In coordination with several modifications and enhancements to the discipline system (including assigning a Dean of Discipline to help transfer students adjust to the school), we will expand the MUREE program for the coming school year to involve up to 100 students identified as having potential recidivist behaviors. The program would involve the students in peer-to-peer counseling activities and workshops to address interactions between adolescents and authority figures in the school and community. Activities include lunchtime meetings, after school guest speakers and group outings. The measure of success of the program would be that the students who would participate would have fewer discipline referrals over the time span of one school year. The estimated cost for the program is \$7,000 per year.

Additional Dean Counselors to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$183,600, in following years estimate costs at 2 dean counselor FTE**

Caseloads for individual dean counselors have increased in the past several years to an average of 288 students. This additional caseload affects deans' abilities to provide one-to-one guidance in the areas of course selection, individual counseling, four-year planning and college counseling. Yet, the guidance system is frequently mentioned as integral to the overall effectiveness of any efforts the school makes to narrow race as an indicator of student achievement. Some research indicates that a revamped program that includes firmer social work services, parent education, and work with parents and teachers at the middle school level can have a positive effect on student achievement ("Influencing Student Achievement through Counseling," NASSP Bulletin, Vol. 85, No. 624, April 2001).

A redefinition and renewal of the dean counselors' role is necessary for the success of all students in the school. One way we could explicitly change the job of the dean counselor is to require all dean counselors to identify students earning low grades and to call together the teachers to determine appropriate interventions on behalf of the student. The dean counselor might also set parent-teacher conferences as part of the intervention strategy. Dean counselor services must operate with greater continuity when tracking individual students, promote more satisfaction from parents regarding the college application process, and deliver superior individualized four-year planning.

Starting with the 2007-2008 school year, we would hire two additional dean counselors to improve counseling services for students. Improved counseling services should result from lowered caseloads for dean counselors and a revamped role for all deans. The estimated cost of hiring two additional dean counselors is \$183,600. This includes additional costs for dean counselor positions that go beyond usual FTE costs.

Hire Additional FTE to Eliminate Gaps in Students' College Readiness and Comprehensive High School Experiences

- **Date of Implementation: FY '08**
- **Estimated Cost: up to \$522,000, estimate up to 7 additional FTE**

Although the 2005-2006 School Profile shows that over 93% of OPRFHS graduates pursued postsecondary study of some kind, the 2005 State Report Card showed 77% of OPRFHS student met or exceeded state standards in Reading and 66% of OPRFHS students met or exceeded state standards in mathematics. The difference between those numbers (27% in the math area) suggests that some of our students who graduate and attend some course of study beyond high school, but those students may not be fully prepared for completion of that course of study, let alone success in that effort. Those students should have more of an opportunity to succeed as a result of their having attended and graduated from this high school. To provide a comprehensive base of education for success beyond this high school, the school will need additional programming that includes the possibility of hiring more FTE in FY' 08.

This idea will take the school beyond providing math support to students who may not meet or exceed on the PSAT reading or math tests. This goal differs from the math intervention targeted in Algebra classes. Instead, we need to remind ourselves of the long held OPRFHS belief that both excellence and diversity is possible in a contemporary public high school. The students mentioned in the previous paragraph -- those who still graduate but do not meet or exceed state standards -- will need four years of math, three years of science, and additional supports to achieve proficiency in all areas of the curriculum and to adequately prepare for college. These are courses that go beyond the State of Illinois graduation requirements and provide students with a comprehensive education that prepares them for future success. Recent mainstream media news reports have highlighted the need for public school to better prepare graduates for success in college ("Colleges Find Many Lacking," Chicago Tribune, November 20, 2005). The estimates of the percent of students who attend northeast Illinois schools, excluding Chicago, who are either not ready or less ready for success in college is between 25 and 55 per cent. **These percentages mirror the numbers of students in our high school who currently do not meet or exceed state standards.**

Recent ACT survey data suggest that for all students in the state of Illinois, students who take two math classes have a 15% success rate in a four-year college experience. Those who take three math classes have a 59% success rate in a four-year college experience. Students who take four math classes, including Calculus, have a 73% success rate in a four-year college experience. **These differences, especially between the students taking two or three math classes, bolster our intention to add more math classes and to assure that our students receive math support.** However, our goals for those students extend beyond success in math or reading. As we plan for the next 12 to 15 years of students, we have the obligation to provide students with the with a comprehensive education that includes the classes, skills, knowledge, and character development that will improve their chances to succeed in college.

Additional course opportunities might occur through a school day with more class periods, lifting the restriction on most freshman students to only take six courses, and an expanded use of articulated credit and the Triton Scholars and Dual Credit programs. As many as 50 students in each graduating class attend Triton after graduating from OPRFHS; each of those students would benefit from taking a course at Triton while still attending OPRFHS. Triton is a genuine option for many students and families who currently miss the full advantage of the programs and opportunities available. OPRFHS staff should also investigate other options available to our students similar to those at Triton College. An important part of the comprehensive high school is the Applied Arts course offerings. These courses allow college preparatory students to broaden their experiences and provide specific skills for students who may choose another set of experiences after high school. Our school must be oriented toward success for all students across the community.

Even with the creation of additional course options for students through the Triton College Dual Credit Program or allowing all freshmen to take a seventh course for credit, **the District must maintain the current graduation rate, inclusive of the increased state mandated courses, and monitor students' performance with increased course loads, as well as their performance on the state-mandated PSAE exams.** The goal is for the gaps between the graduation rate, the post-graduate study rate, and the PSAE “meets and exceeds” rate to narrow to fewer than 10 percentage points.

Increased Triton College articulated credit costs are estimated at \$25,000 per year. Increased course opportunities for freshman and other students could require an increase in classroom FTE, as many as seven, depending on student course selection behavior. Costs could be as high as \$497,000. It should be made explicitly clear that this proposal is entirely contingent on proven success in the other areas of work identified in this document. However, if we are successful in accomplishing the other goals identified in this document, we feel this proposal could allow all students the full benefit of what OPRFHS can offer.

Recruitment Plan to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: Built into existing budgets**

OPRFHS has always been committed to hiring and retaining excellent teachers who want to spend their teaching careers in the District. Hiring a diverse faculty that mirrors our communities is also necessary as we seek to address the needs of all students and families of the two villages we serve. The District will actively recruit a highly qualified and diverse faculty using a variety of sources and media. We will develop relationships with colleges and universities that support the goal of recruiting a highly qualified and diverse faculty. Working with Division Heads to consistently emphasize the importance of recruiting a highly qualified and diverse faculty, we would also encourage Division Heads to participate more fully in the recruiting process by attending job fairs and networking with area schools. We will work with the members of the Northwest Personnel Administrators group to develop a Job Fair for minority candidates. The recruitment program would more fully orient candidates to the culture of the District and

provide support aimed at retaining teachers new to the District. Much of the cost of this program could be absorbed in the current recruitment budget.

Physical Plant Improvements to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$100,000, in following years costs repeat**

The increased FTE, additional programs and possible school day changes will require additional and reconfigured space within the building. A budget of \$50,000 per year, allowing for front-loaded spending, will give us the ability to reconfigure the building as needed. Spaces currently being considered for reconfiguration are Rooms 300, 422, 291, 292, 196, and 421. Additional consideration may be given to the concept of faculty work areas as room utilization increases.

Regarding increasing student's participation in Applied Arts classes and the Triton Dual Credit program, it should be noted here that the equipment pertaining to the Applied Arts classes has deteriorated in recent years to a point of having diminishing value to these classroom programs. The District should invest in new equipment for the home remodeling area to allow students to learn using tools available in today's workplace. Modern kitchens should be installed for the Family and Consumer Sciences classes. The auto shop should also have the facilities updated. Estimated costs of these upgrades are \$50,000 per year for 5 years.

Creation of an Advocacy Committee to Address the District's Goal of Narrowing Achievement Gaps

- **Date of Implementation: FY '07**
- **Estimated Cost: \$5,000, in following years costs repeat**

Both Villages and all three public school districts (Districts 90, 97, and 200) must realign and refocus their efforts to achieve consensus on critical education issues. A committee that brings together stakeholders from across both communities and all schools could generate substantial, sustained, and coordinated changes on behalf of all students.

The advocacy committee would focus on improving articulation efforts around acquisition of core academic skills in language arts, mathematics and science. Also, the committee could sponsor workshops for parents of students in grades pre-K to 12. A commitment to organize release time for faculty, to plan cross-district staff development, and to coordinate District literacy and mathematics classroom interventions would also be necessary.

This coordinated effort involving community resources and focus should result in improved reading rates across Districts 97, 90, and 200 and in improved scores in standardized tests (state and District issued), and in mathematics and science reasoning. More students should achieve at grade level.

Committee expenses to cover all meeting costs across all districts, including substitute coverage for release days and conference and travel expenses, are estimated at \$25,000

per year. Expenses for outside speakers for community and school workshops are estimated at \$5,000 per year (OPRFHS share).

Collaboration with Faculty Senate to Address NCLBA/AYP Requirements and the District's Goal of Narrowing Achievement Gaps

▪ Date of Implementation: FY '07

The faculty, through its discussions in -and out of- divisions, with administrators, and in the Executive Committee has correctly identified the critical, central role played by classroom teachers in the success of all of these initiatives. Several important ideas remain from the earliest discussions including supervision assignments, the creation of advisories, the organization of the school day, and continuing concerns over teaching loads. Setting students first, the board, administration and faculty should all commit to the hard work of resolving these issues and others that come before us fairly and responsibly on behalf of the students and the community.

Conclusion

The programs and initiatives discussed above will need to be evaluated for effectiveness and benefit to students. The decision-making process for changing, ending, or extending programs would be based on these program evaluations. Additional programs would only be added if it were determined that they could benefit students in measurable ways.

Throughout these implementation and evaluation efforts, the school administration and faculty need to respect the existing budget process. Zero-based budgeting and program accountability have proved successful practices for assessing the worth and viability of programs. At this point, it is necessary to authorize BAT to implement targeted programs while demanding from BAT full accountability for all program and budget decisions. The faculty, administration and Board need to demonstrate both flexibility and trust as we set an appropriate course and build the strong sense of community necessary to accomplish these tasks.

Pedro Noguerra has cited the following seven characteristics of a high school that works for its students of all backgrounds: 1) a clear sense of purpose, 2) core standards within a rigorous curriculum, 3) high expectations, 4) commitment to educate all students, 5) safe and orderly learning environment, 6) strong partnerships with parents, and 7) a problem solving attitude (quoted in Improving Schools for African American Students, Denbo and Beaulieu ed., 2002). Oak Park and River Forest High School can become a high school with those seven characteristics as it continues to provide excellence for all its students and the families of the entire school community.

**OAK PARK & RIVER FOREST HIGH SCHOOL
STUDENT ACHIEVEMENT INITIATIVES
JANUARY 2006**

INITIATIVES		2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010
Special Education Teacher (1 FTE)		\$35,500	\$71,000	\$71,000	\$71,000	\$71,000
Special Education (1 FTE)			71,000	71,000	71,000	71,000
Special Ed Mandates Sub Total		35,500	142,000	142,000	142,000	142,000
Grad Standards						
Science (1 FTE)			71,000	71,000	71,000	71,000
English (2 FTE)			142,000	142,000	142,000	142,000
Math (1 FTE)			71,000	71,000	71,000	71,000
Mandated Grad Standards Sub Total		-	284,000	284,000	284,000	284,000
Summer School Transitions		27,000	45,000	66,000	66,000	66,000
Junior Level Math (2 FTE)		14,200	14,200	14,200	14,200	14,200
Algebra I Modified (1.6 FTE)			122,100	122,100	122,100	122,100
NCLB Mandates Sub Total		41,200	181,300	202,300	202,300	202,300
Technology Plan			50,000	50,000	50,000	50,000
Information Systems Consulting Services		20,000	75,000	75,000	75,000	75,000
Technology Committees		7,500	15,000	15,000	15,000	15,000
Student Assessment			15,000	15,000	15,000	15,000
Institutional Researcher (.5 FTE)			30,000	30,000	30,000	30,000
Reduced Class Size (1.4 FTE)			99,400	99,400	99,400	99,400
NCLB & Achievement Gap Sub Total		27,500	284,400	284,400	284,400	284,400
Support Class Assistant (FTE 1)		21,000	41,500	41,500	41,500	41,500
Study Circles & Tutoring (.2 FTE) * (1.0 FTE)			85,700	85,700	85,700	85,700
AVID/Support Program (1 FTE)			40,000	43,400	57,600	71,800
Staff Mentoring-CRIS			33,000	33,000	33,000	33,000
Staff Development			25,000	25,000	25,000	25,000
Minority Student Achievement Network			32,500	32,500	32,500	32,500
FREE & MUREE Student Groups			7,000	7,000	7,000	7,000
Dean Counselors/Social Workers (2 FTE)			183,600	183,600	183,600	183,600
Recruitment Plan						
Physical Plant Changes			100,000	100,000	100,000	100,000
Cooperative Committee			30,000	30,000	30,000	30,000
Achievement Gap Sub Total		21,000	578,300	581,700	595,900	610,100
Comprehensive High School (7 FTE)			522,000	522,000	522,000	522,000
Comprehensive High School sub Total			522,000	522,000	522,000	522,000
Grand Total		\$125,200.00	\$1,470,000.00	\$2,016,400.00	\$2,030,500.00	\$2,044,800.00

THE BOE HAS APPROVED A TOTAL OF \$1,500.00 IN ANNUAL EXPENSES.

NOTE: For illustrative purposes and ease of discussion the above costs have not been indexed to the Consumer Price Index or to salary schedules for future years. However, in all presentations and discussions of the 5 year plan projections all costs have been appropriately indexed.

GLOSSARY

Average Daily Attendance (ADA) – Average Daily Attendance is calculated in claiming General State Aid. The District's ADA for the entire school year is the basis for the calculation for the subsequent fiscal year's General State Aid.

Corporate Personal Property Replacement Taxes (CPPRT) – CPPRT is a state tax on the net income of corporations, partnerships and trusts enacted in 1979 in conjunction with the repeal of the personal property tax. The District is allocated a portion of State CPPRT in relation to the amount of personal property taxes levied in 1978.

CPI – The national Consumer Price Index is a measure of inflation utilized by the Cook County Clerk in applying the PTELL.

EAV – Equalized Assessed Valuation is the calculated value of property within the District that is utilized in calculating the tax extension. The township assessor reassesses properties every three years at approximately 16% of market value. An equalization factor (or multiplier) is then applied to the assessed valuation to reach an equalized assessed valuation. The multiplier for Cook County is usually between 2.00 and 2.25. This will achieve an EAV of approximately 1/3 of market value, which is the state-required level.

Foundation Level – The amount of general state aid per student; currently \$4,810. The foundation level is reduced by "available local resources" in determining the aid actually received. In 2002-2003 the District actually received less than \$600 per ADA (the foundation level was \$4,560).

Full Time Equivalency (FTE) – The number of employees expressed in 40-hour work week equivalents. For example, two half-time employees working 20 hours per week would equal 1.0 FTE.

General State Aid – The District receives a certain amount of unrestricted aid from the State of Illinois. The amount of general state aid received is a factor of the total State appropriation for education, the District's ADA and the District's EAV. Based upon the total appropriation and total state enrollment the State establishes a foundation level per student. The amount received is the foundation level reduced by "available local resources" which is a function of EAV.

Individuals with Disabilities Education Act (IDEA) – Provides supplemental Federal funding for special education and related to services for children with disabilities, ages 3 through 21.

Illinois Municipal Retirement Fund (IMRF) – The State of Illinois-managed pension plan for municipal and non-certified school district employees. The District contributes at an actuarially determined rate (currently 7.9%) and employees contribute 4.5%. The IMRF Fund is also used for the employer share of Social Security and Medicare contributions.

GLOSSARY

Loss and Cost – Represents an addition to the District's tax levy to account for uncollectible taxes. Currently the District's levy is increased by 5% for bond and interest and 3% for all other levies.

Operating Cost per Pupil – The gross operating cost of the District (excepting summer school, adult education, bond principal and capital outlay) divided by the average daily attendance.

Operating Funds – The funds used for the District's primary educational operations. They are: Education, Operations and Maintenance, Transportation, IMRF, Cafeteria and Bookstore.

Property Tax Extension Limitation Law (PTELL) ("tax cap") – In 1995 "tax cap" legislation went into effect for taxing bodies within Cook County. The tax cap limits the increase in the total tax extension (excluding debt service) to the lesser of 5% or the increase in the national CPI for the calendar year preceding the levy.

Tax Extension – The tax extension is the total dollar amount of taxes applied to the District's EAV. It represents the District's tax levy plus loss and cost, less any reductions for rate ceilings or the PTELL.

Tax Increment Financing (TIF) – A financing tool used by municipalities to redevelop blighted areas and encourage economic recovery. Both Oak Park and River Forest have created TIF districts within the District's boundaries. The result is an EAV freeze for 23 years from creation. The Oak Park TIF was one of the first in the state, and will expire in 2006. To help offset the lost EAV, the Villages have been sharing a portion of the sales tax generated by the TIFs with the school districts.

Tax Levy – The District's annual request to Cook County for property tax revenue. This is approved by the Board of Education in December and the County Clerk applies loss and cost rates, rate ceilings and the tax cap to compute a tax extension in dollars. This is then converted into a rate per \$100 of Equalized Assessed Valuation and applied to each property within the District in the following year.

Tax Rate – The amount of taxes due as a percentage of the tax base or EAV. A tax rate of 2.95 represents a tax extension of 2.95 percent of the District's total EAV. Also it represents the amount of taxes payable by a single taxpayer. A taxpayer would pay \$2.95 per \$100 of EAV of their property.

Tax Rate Limit (or Rate Ceiling) – Certain of the District's tax rates have legislatively imposed limits that can only be increased by the approval of a majority of voters within the District's boundaries. Current rate ceilings (per \$100 of EAV) are:

GLOSSARY

<i>Levy Purpose</i>	<i>2005 levy & prior</i>	<i>New Statutory Rate</i>
Educational	.2.92	3.50
Special Education	.02	.40
Operations & Maintenance	.25	.55
Transportation	.12	.20
Working Cash	.05	.05
Fire Prevention & Safety	.05	.10
Tort	As needed	As needed
IMRF/SS	As needed	As needed

Teachers' Retirement System (TRS) – The State of Illinois pension fund for all Non-Chicago certified employees. Employees contribute at 8% (the District pays employees' share for certain administrators) while the State contributes the remainder.

Township School Treasurer – School districts within Cook County do not maintain control over investing their excess funds. Rather, each Township has a three-person, elected, Board of School Trustees. This Board appoints a School Treasurer who maintains cash and investment accounts for all of the school districts and cooperatives within the township. The Treasurer is authorized to pool assets of various District funds as well as assets of various districts.

Triennial Reassessment – Every three years the Township Assessor revalues all of the property within the township resulting in significant increases in the District's Equalized Assessed Valuation.