

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



*“Those Things That Are Best”*

**FINAL  
BUDGET**

**2005-2006**

**OAK PARK,  
COOK COUNTY,  
ILLINOIS**

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

**BUDGET FOR FISCAL YEAR 2005-2006**

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

**BUDGET FOR FISCAL YEAR 2005-2006**

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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”*

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## BOARD OF EDUCATION

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		<u><b>Term Expires</b></u>
John P. Rigas	President	4/2007
Dr. Barry S. Greenwald	Vice-President	4/2007
Yasmin A. Ranney	Secretary	4/2007
Barbara P. Fernandez		4/2007
Valerie J. Fisher		4/2009
Jacques A. Conway		4/2009
Dr. Dietra D. Millard		4/2009

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## ADMINISTRATION

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Dr. Susan J. Bridge	Superintendent/Principal
Philip Prale	Assistant Superintendent for Curriculum and Instruction
Jason Edgecombe	Assistant Superintendent for Human Resources
Cheryl L. Witham	Chief Financial Officer
Donna Stevens	Assistant Superintendent for Pupil Support Services
Amy Hill	Director of Instruction
Jack Lanenga	Assistant Superintendent for Operations



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## **2005-2006 BUDGET AT A GLANCE**

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- The total budgeted expenditures for FY 2006 are \$57,767,347, a 3.0%, decrease from the FY 2005 Amended Budget. The decrease is due primarily to reduced capital spending in the Restricted Building Fund and in the Life Safety Fund.
- The Education Fund budget, which accounts for the majority of the day-to-day operations of the District, will increase by \$1,431,628 or 3.8% to \$39,110,457. This increase is related to contract salary increases and special education related costs. Staffing for special education needs will increase 1 FTE for a certified teacher, 1 FTE for a speech specialist, and 2 FTE teacher assistants. In addition, tuition for special needs students will increase by 7%.
- Education is labor-intensive; as such salaries and benefits make up 81.3% of Education Fund expenditures.
- The impact of the successful March 2002 referendum is being felt in the Education Fund, with a planned budget surplus of \$2,816,547. This will allow the District to save in the short term to prolong the life of the referendum as the “tax caps” restrict future growth even as property values and EAV continue to increase at their rapid rate.
- The improved revenue picture and the cost containment efforts allow this budget to:
  - Build back other crucial funds such as Operations and Maintenance, Transportation and Municipal Retirement, that were depleted pre-referendum to keep the Education Fund afloat as long as possible.
  - Increase the Education Fund reserve to cover future cash flow needs and delay the need for a future referendum as certain costs (health care, utilities) continue to exceed inflation.
  - Provide a certain amount of security during a time of financial volatility in the overall economy, as well as an uncertain State fiscal situation.
- The District continues to utilize a zero-based budget development process, which was instituted in FY 2004. This approach requires a program review and a detailed financial needs assessment in each budgeting cycle. This method permits a realignment of resources to more clearly reflect the District's goals and objectives.
- In FY 2005 the District completed negotiations with three of the District's four collective bargaining units. Each of these contracts had expired effective June 30, 2004. Negotiations with these unions continued into the middle of FY 2005. The contract for Security personnel expired effective June 30, 2005. The results of the successful negotiations with each unit resulted in the following increases:

### ***Salary Increases and Length of Contract***

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Faculty</b>	6.81%	3.64%	6.0%		
<b>Clerical</b>	5.5%	5.5%	5.5%	5.5%	5.5%
<b>Custodial</b>	3.0%	3.0%	3.0%	2.0%	
<b>Non-Affiliated</b>	5.5%	3.5% – 4.5%			
<b>Security</b>	3.0%				

- The District continues to refurbish its vintage building as detailed in the Board approved *Facility Master Plan*. Projects for FY 2006 include: final completion of the roofing project, equipment and facility upgrades to the food service food preparation and serving areas, refurbishing and improved air handling in the pools, equipment and facility upgrades to the TV studio and ceiling replacement, lighting upgrades, painting and carpet replacement in several pupil support offices. The majority of this work will be completed during the summer of 2005.

## **EXECUTIVE SUMMARY**

September 15, 2005

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, 2006. 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 2005-2006 school year supported by this budget are as follows:

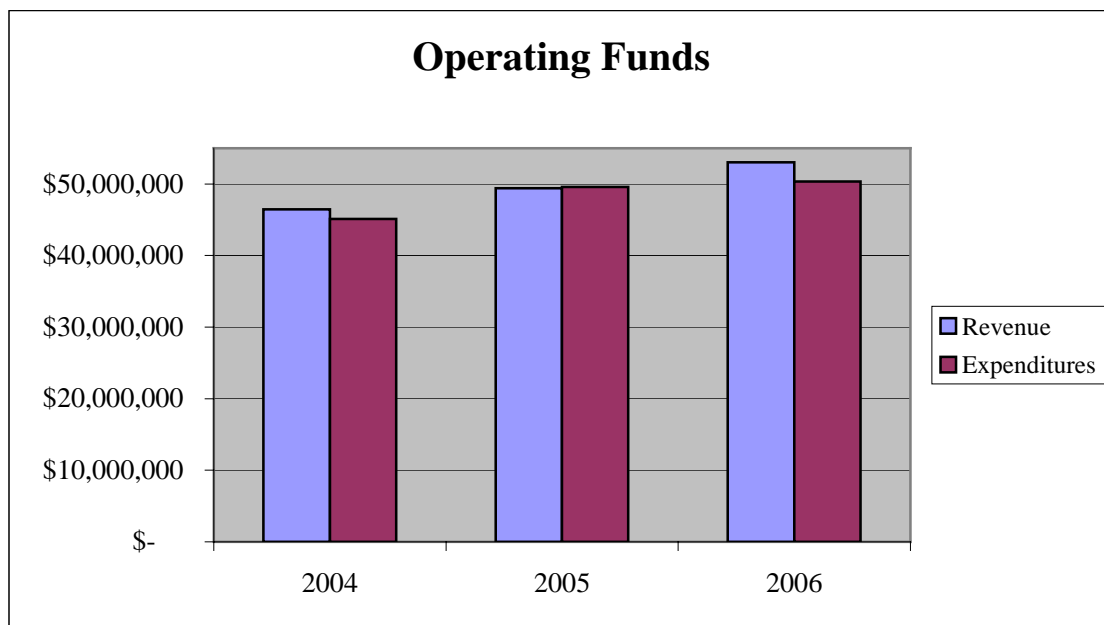
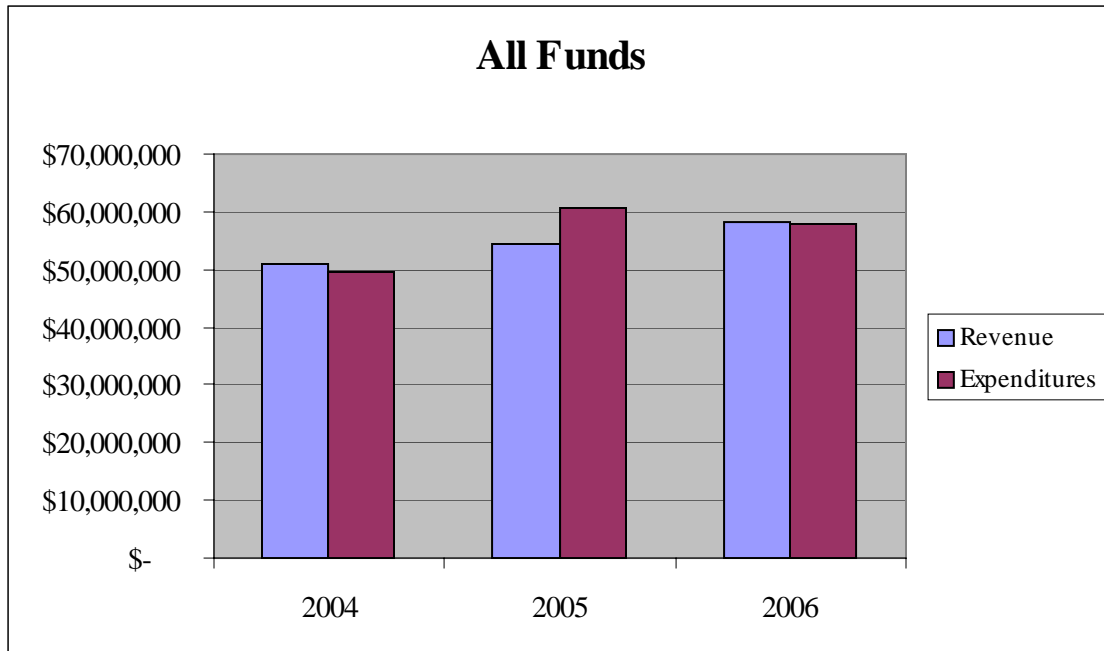
1. We will keep ever before us the challenge set before the faculty and staff of the District in 1996, to eradicate any performance gap within our school community and to bring all students to high levels of achievement. While we will continue to assess with care those initiatives designed to spur achievement that are already in place, we will also intensify our development of new initiatives designed to support the optimum academic performance of every student. We will identify and dedicate adequate financial and human resources to support these initiatives.
2. Reflecting the directive of the Board of Education to stretch the level of funding provided by our 2002 referendum until 2010, we will continue to identify and implement additional means of sustaining the District's financial resources and assuring their fair and equitable use in achieving the District's main goals.
3. As we approach the one hundredth anniversary of O.P.R.F.H.S. at our current 201 N. Scoville site, we must continue to assure that every aspect of our vintage physical plant and our operating systems continue to meet the requirements of a first-rate instructional and co-curricular program for all our students and reflect the high expectations and pride our communities hold for this institution

4. As the responsibilities and needs public schools must meet on behalf of all students increases in number and complexity, our own institutional need to foster clear, timely communication among ourselves and with our students, parents, neighbors, and extended community is increasingly vital in supporting our students' success. In 2005-06, we will continue to pursue and solidify strong relationships with and across each constituent group.

## Budget Overview

The total District budget for Fiscal Year FY 2006 is a budget surplus in all funds of \$508,285. A portion of this, however, represents spending down the Restricted Building Fund and the Life Safety Fund for renovations. The total District budgeted surplus, excluding the deficits in these two funds, is a surplus of \$4,585,799.

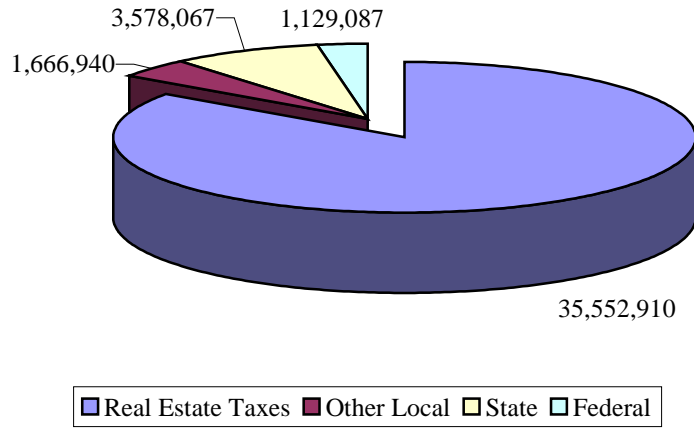
<b>TOTAL ALL FUNDS</b>							
	<i>General Fund</i>	<i>Special Revenue Funds</i>	<i>Debt Service Fund</i>	<i>Capital Projects Funds</i>	<i>Fiduciary Fund</i>	<i>Proprietary Funds</i>	<i>Total All Funds</i>
<b>Revenue</b>	\$49,609,290	\$ 2,614,866	\$ 2,942,069	\$ 828,040	\$ 801,677	\$ 1,479,690	\$58,275,632
<b>Expenditures</b>	47,720,137	2,636,578	3,389,924	2,541,018	-	1,479,690	\$57,767,347
<b>Surplus (deficit)</b>	1,889,153	(21,712)	(447,855)	(1,712,978)	801,677	-	508,285
<b>Transfers in (out)</b>	35,000	-	583,338	(618,338)	-	-	-
<b>Beg Balance</b>	17,793,375	1,317,631	2,026,167	3,070,396	1,899,290	237,529	\$26,344,388
<b>Ending Balance</b>	<u>\$19,717,528</u>	<u>\$ 1,295,919</u>	<u>\$ 2,161,650</u>	<u>\$ 739,080</u>	<u>\$ 2,700,967</u>	<u>\$ 237,529</u>	<u>\$26,852,673</u>



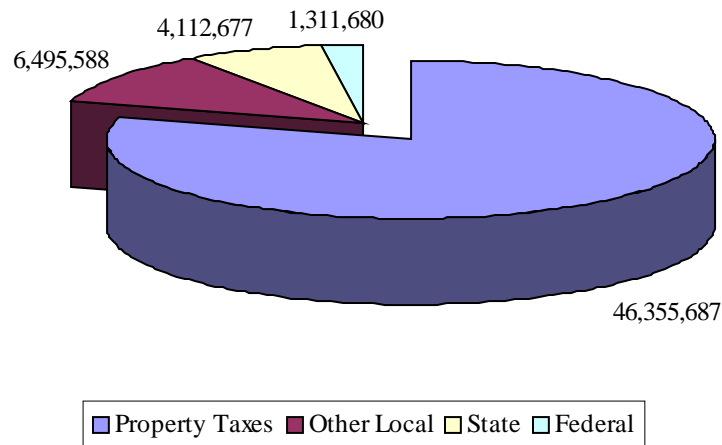
(Operating Funds are: Education Fund, Operations and Maintenance, Transportation, IMRF, Working Cash)

Property taxes are the largest single source of revenue for the district. In the Education Fund, 83% 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 its 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 the District to request a referendum, as certain costs exceed the CPI.

### Revenue Sources - Education Fund



### Revenue Sources - All Funds



The “tax cap” law was designed to reduce the rate of growth of property taxes for the individual tax payer, but the law allows the District to have a referendum to increase the individual fund 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 the rate ceilings or the PTELL limit. 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.

Within the revenue constraints imposed by the "tax cap" legislation, the District is attempting to maintain and improve the quality of education that the community expects as well as compensate its employees for the work they perform at rates competitive with peer districts.

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 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, special education, childcare, transportation, staffing and purchasing. The FY 2006 General Fund budget is a surplus budget of \$1,924,153 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 2004 levy in fall of 2005, and then one half of the previous years levy amount in March of 2006. The Consumer Price Index (CPI) for the 2004 levy was 1.9%. The CPI that will be used for the 2005 levy will be 3.3%. 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 \$20,000,000 in EAV for the 2003 levy and will "carve out" an additional



\$6,357,972 of EAV for the 2005 levy. This agreement allows the District to collect taxes in excess of the PTELL limitation without increasing taxes to local taxpayers.

Total State aid is budgeted at \$3.6 million dollars or 7.2% 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 2005 will be \$5,164 per 2004-2005 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 2006 (\$200 per 1.0 ADA), the District will not experience the full impact of the \$200 increase per ADA. The District is projected to receive an additional \$220,000.

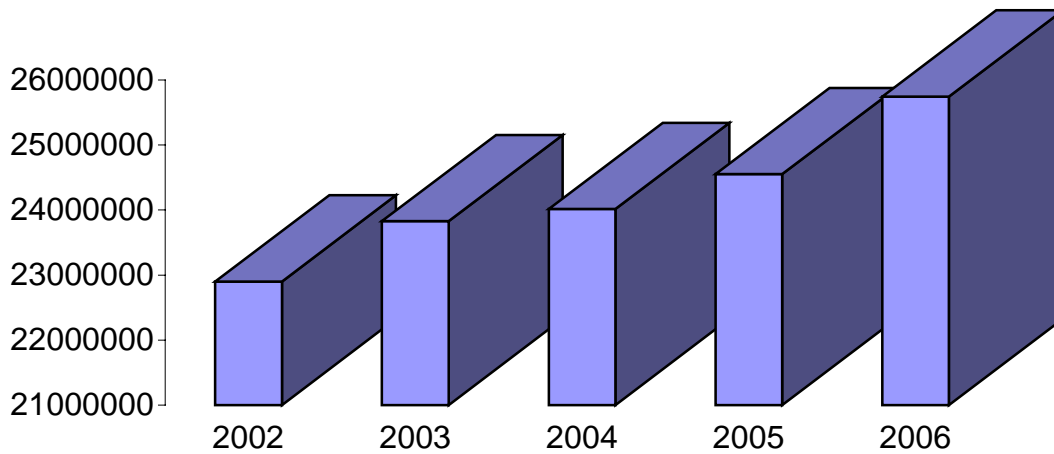
The District anticipates a decrease of \$105,000 in Federal funding for Special Education purposes, primarily due to the use of the previous year's carryover amounts in FY 2005.

### **Expenditures**

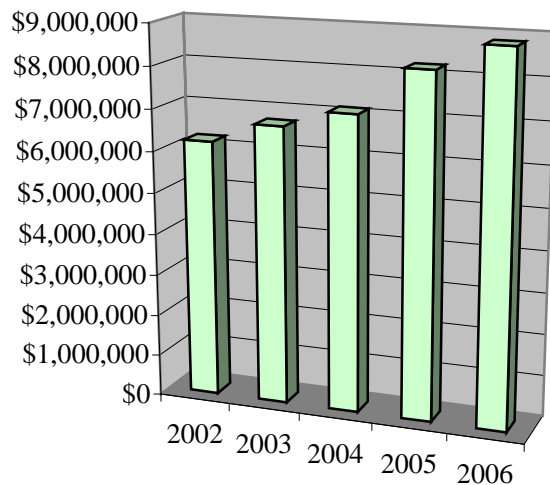
Because of the "tax cap" legislation, the District has minimal control over its budget on the revenue side. There is significantly more control over expenditures. The District is operating under contracts for its certified staff (Oak Park and River Forest Faculty Senate), its classified personnel (Classified 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 2005-2006 school year with the exception of the security staff whose contract expired June 30, 2005. All salary budgets and forecasts are based upon these contracts and expected staffing needs.

Total General Fund expenditures are budgeted to increase by \$579,000 or 1.3% to \$47,720,137. This net amount is made up of a decrease of approximately \$1.0 million in the Restricted Building Fund due to fewer capital projects offset by an increase in the other funds of \$1,579,000. The \$1.6 million increase is primarily due to increases 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.

### **Education Fund Salaries**



### **Special Education Costs**



(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 faster 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%.

The increase in the combined Education Fund expenditures for Fiscal year 2006 are estimated to be \$1.5 million dollars or a 3.7% increase.

The District is projecting a stabilizing of the student population at around 3,089 pupils in FY 2005 and 3,088 in FY 2006. Therefore, the District has budgeted no increase in regular certified teaching staff for FY 2006. However, a 2.0 full time equivalent (FTE) increase in teaching staff and a 2.0 FTE increase in teaching assistants staffing will be required to meet the needs of special education students. After FY 2006, the student population is expected to begin decreasing at a fairly rapid pace, and the District plans to reduce the teacher FTE for regular programs accordingly in the future.

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 current levels. 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, the Operations and Maintenance Fund is experiencing surpluses and an improving fund balance since FY 2003. 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 \$78,522 in FY 2006 while the revenue will increase by \$214,612. The FY 2006 surplus is anticipated to be

approximately \$489,000 with an accumulated fund balance at the end of 2006 anticipated to be approximately \$1,381,695. 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.

### **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 \$2.9 million dollars were completed in FY 2005 including:

- 4<sup>th</sup> floor ceilings and lighting
- Renovation of the Staff Café dining area
- Food service ceiling and lighting replacement in student dining areas
- Renovation of several classrooms
- Student Activities Office remodel

FY 2006 projects totaling \$1.8 million dollars funded from this budget include:

- Renovation of several classrooms
- Renovation of student services offices
- Renovation of the TV studio
- Renovation of the food service food preparation and serving areas

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.

### **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 \$100,000 in FY 2006. 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. The purchase of the two activities buses is projected to reduce significantly the need for contract bus services.

Levies in prior years were reduced to aid the Education Fund, but, as the Transportation balance has declined, 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, so this revenue has begun to catch up with the increased costs.

### **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 \$55,000. 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.

### **Budget Presentation**

The development of the FY 2006 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 2006 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) 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**

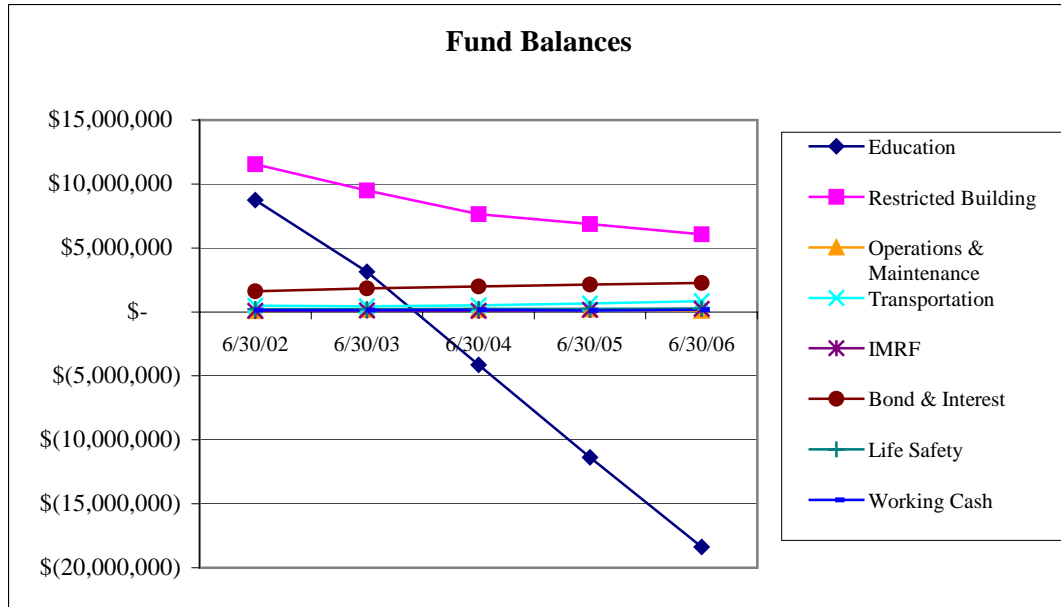
The most complex and also most critical area of the *OPRF 5 Year Plan* is the projection of property tax revenue. Property taxes are the District's largest revenue source (79.5%), and the calculation process is quite cumbersome. Variables that must be analyzed include equalized assessed valuation (EAV), 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 (63%) 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 (2.3% of total revenue in 2006), 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 is stabilizing and will begin to trend downward after FY 2006.

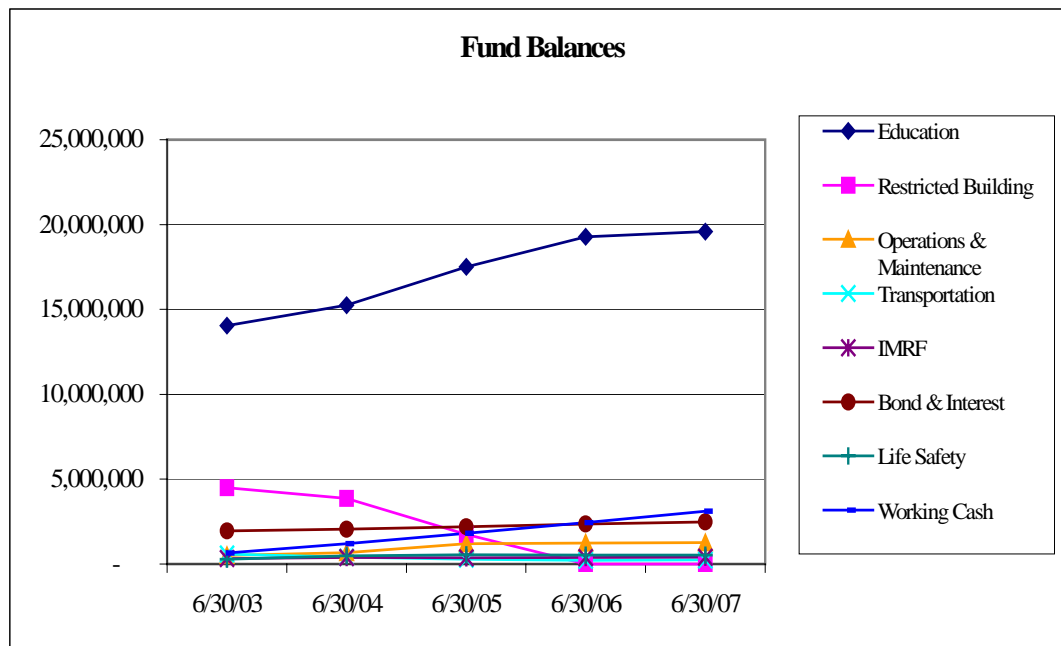
Estimated salaries and benefits are based on anticipated staffing requirements using the enrollment trends and negotiated salary increases. The Faculty contract expires June 30, 2007. The contract with buildings and grounds and classified personnel bargaining groups will expire on June 30, 2008, and 2009 respectively. The security bargaining unit's first contract, settled in December 2002, expired June 30, 2005. 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.



The FY 2006 budget is in accordance with the *OPRF 5 Year Plan*. The plan is continually updated as variables become known and projected items become actual. While there are enumerable variables involved in the plan, both on the revenue and expenditure sides, it is imperative that the District continually look 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 2006 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 meet with individual program administrators to discuss their budget requests in detail. Budgets requests are modified as appropriate and then compiled. The zero-based budget requests for FY 2006 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 May, 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 \$200 per pupil increase in the foundation level. This recommendation will raise the foundation level to \$5,164 per ADA. For comparison, there was no increase for FY 2003, \$250 in FY 2004 and \$154 in FY 2005.

**Senate Bill 27** 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 determined 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 grandfathered in.

**House Bill 676** extends the time period during which a school district may transfer moneys from specified funds for any purpose to June 30, 2007.

## **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 expires 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 will have parking privileges for a fee when school is not in session.

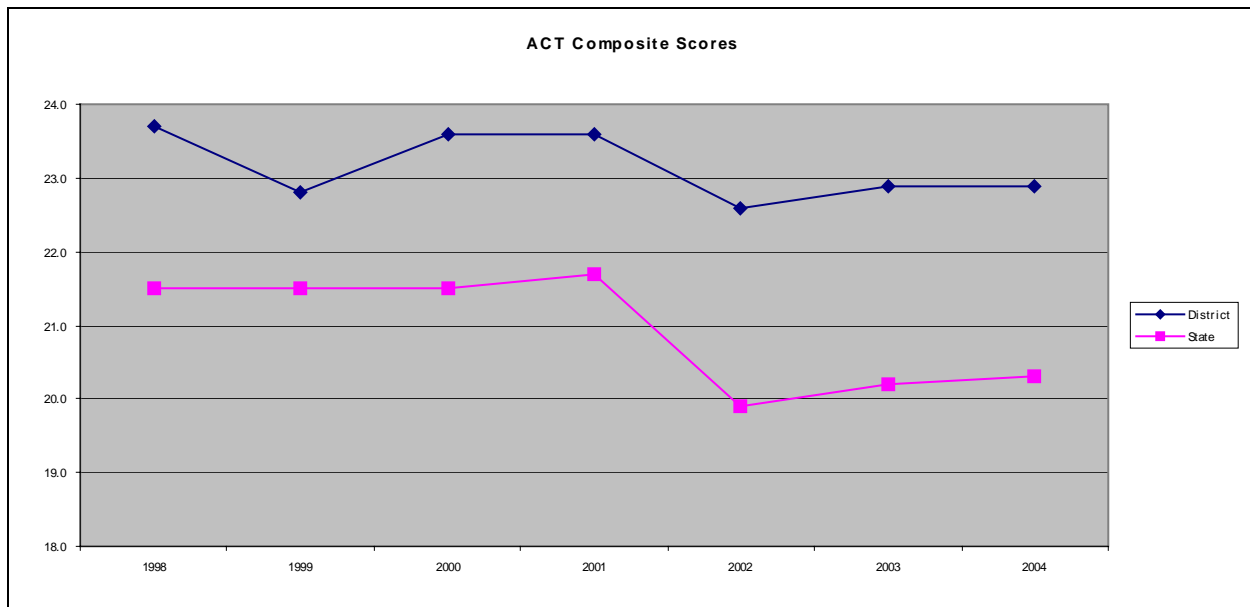
### **Internal Controls and Processes**

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 will be completely revamped.

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.

### **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 2005 the School had 25 National Merit Scholarship Semifinalists; 88% of our students taking the 2004 Advanced Placement tests earned college credit. Our students consistently perform well above State averages and meet or exceed State standards on standardized tests:



***Prairie State Achievement Exam (PSAE):***

**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%

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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# 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 learning as the responsibility of each student to achieve his or her full potential
- 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 \$488,948. 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 132<sup>nd</sup> year in 2005. 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 2006, 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 nearly 100 years old.

The school offers a variety of classes in nine divisions of study, which includes 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 2004)

	<b>White</b>	<b>Black</b>	<b>Hispanic</b>	<b>Asian/Pacific Islander</b>	<b>Native American</b>
District	66.0%	26.0%	4.7%	2.9%	.4%
State	57.7%	20.8%	17.7%	3.6%	.2%

Over 90 percent of graduates of the Class of 2004 enrolled in more than 200 different colleges, universities, community colleges, and trade or technical schools. In the 2004-2005 Senior Class of 757 students, there were 25 semifinalists and 47 commended students in the National Merit Scholarship competition, 8 semifinalists and 5 students recommended to colleges in the National Achievement Scholarship Program for academically talented African-American students, and 3 students named as scholars in the National Hispanic Recognition Program.

Additional student demographic information:

	<b>Low-Income</b>	<b>Limited – English</b>	<b>Dropouts</b>
District	9.7%	.2%	.9%
State	39.0%	6.7%	4.6%

#### **Faculty demographics:**

Student to regular teacher ratio:	19.4
Student to teaching staff ratio:	14.2
Student to certified teacher ratio:	13.9
Faculty with Masters degree or higher:	79%
Average Teaching Experience:	11 years

**Faculty Racial/Ethnic background:**

	<b>White</b>	<b>Black</b>	<b>Hispanic</b>	<b>Asian/Pacific Islander</b>	<b>Native American</b>
District	84.6%	9.6%	4.7%	1.1%	.0%
State	85.0%	10.2%	3.7%	.9%	.1%

**GOALS**

For the school year 2005-2006 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 management 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 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 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 May 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. Many times during the month individuals will make inquiries regarding payment of an invoice at which

time information is provided. The Director of Food Services and the Director of the Bookstore meet with the Chief Financial Officer to discuss the month's financial activities.

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.

### **BUDGET CALENDAR 2005-2006**

January 2	Printout of expenditures through December 31, 2004 distributed to appropriate individuals
February 3	Capital & departmental budget forms distributed at Instructional Council
February 2 -11	Department budget meetings
February 15	Updated expenditures through January 31 distributed to divisions/departments
February 25	Summer maintenance/construction work requests and furniture and equipment requests due in the Business Office
March 4	CFO & Asst. Superintendent of Operations review capital budget requests and construction plans
March 4	Technology budgets due
March 14	Review of Course tallies and staffing for Fall 2005 due with Asst. Sup. Of Operations and Asst. Supt. Human Resources
March 14	Approved furniture and equipment budgets returned to Division/Dept. heads.
March 21	Division/Department/Program budgets due in Business Office
April 4	Building Administration Team review of budget requests
April 8	Suggested revisions to Division/Department Chairs and Program Coordinators
April 15	Revised budgets due in Business Office
May 5	Presentation of final budgets to Instructional Council
May 13	District preliminary budget given to Board Finance Committee for review
May 19	Finance Committee Meeting to discuss preliminary budget
May 23	Approved department budgets distributed to Division/Department heads
June 16	Tentative Budget presentation to Finance Committee meeting

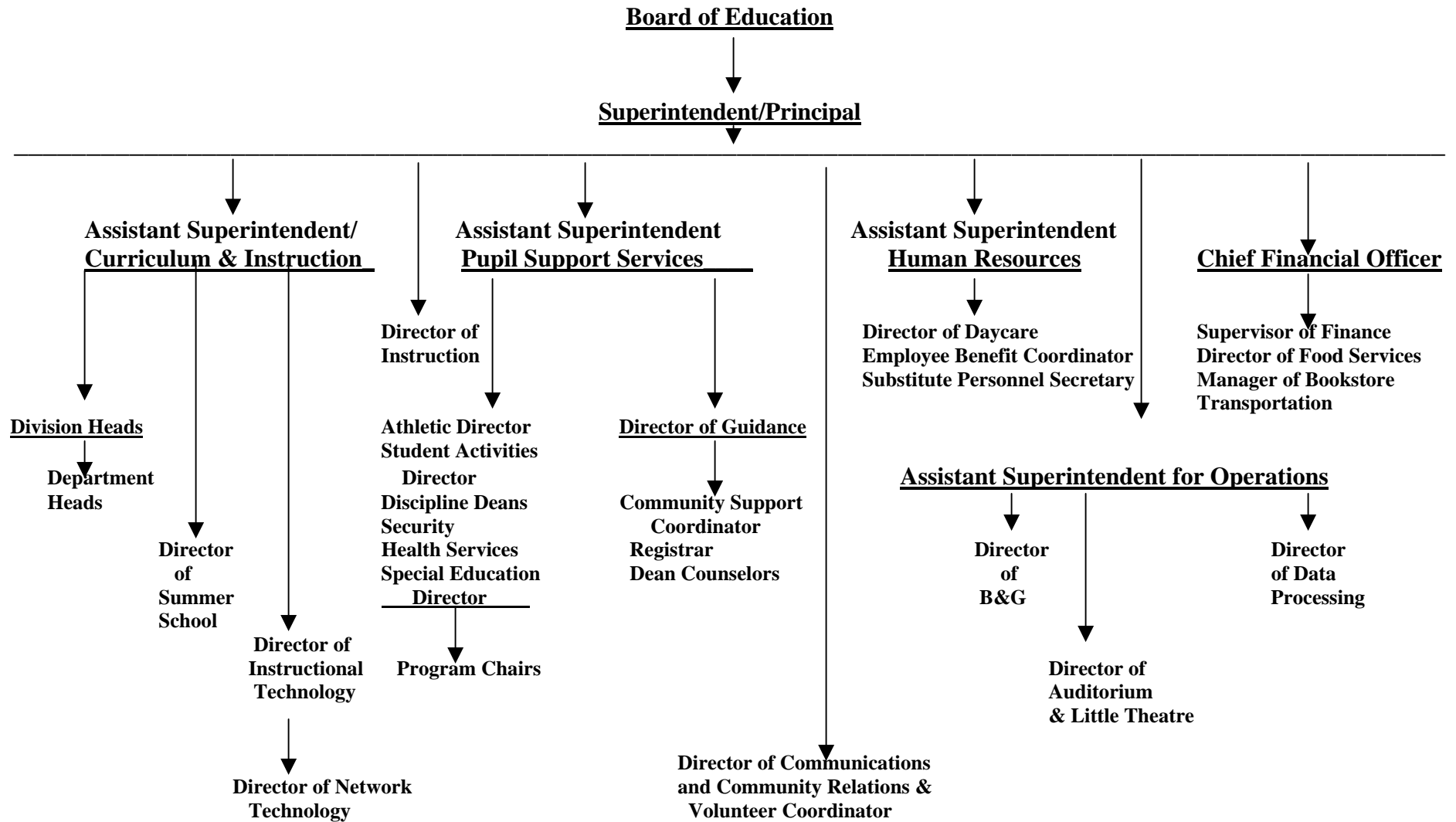
- Aug 16      Tentative Budget with updates presentation to Finance Committee meeting
- Aug 17      Published notice of Tentative Budget placed on display
- Sept 22      Public hearing and Board of Education adoption of FY 2006 District budget

## **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.



## ORGANIZATIONAL CHART 2005-06



REVISED 6/6/05

**Oak Park and River Forest High School District 200**

**Combining Budget - All Fund Types**

**Fiscal Year Ending June 30, 2006**

		Governmental Fund Types						Total (Memorandum Only)	
		General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Proprietary		
		Funds	Funds	Fund	Funds	Fund	Funds		
Revenue:									
	Property Taxes	\$ 39,873,535	\$ 2,038,366	\$ 2,907,069	\$ 768,040	\$ 768,677	\$ -	\$ 46,355,687	
	Other Local Sources	4,836,398	51,500	35,000	60,000	33,000	1,479,690	6,495,588	
	State Sources	3,587,677	525,000	-	-	-	-	4,112,677	
	Federal Sources	1,311,680	-	-	-	-	-	1,311,680	
	Transfers	-	-	-	-	-	-	-	
Total Revenues		49,609,290	2,614,866	2,942,069	828,040	801,677	1,479,690	58,275,632	
Expenditures:									
	General Instruction	\$ 18,916,226	\$ 243,483	\$ -	\$ -	\$ -	\$ -	\$ 19,159,709	
	Special Education	6,487,441	132,292	-	-	-	-	6,619,733	
	Adult Education	18,500	-	-	-	-	-	18,500	
	Vocational Programs	249,336	18,439	-	-	-	-	267,775	
	Extracurricular Programs	1,593,388	82,810	-	-	-	-	1,676,198	
	Summer School	309,030	13,400	-	-	-	-	322,430	
	Other Instructional	275,645	1,068	-	-	-	-	276,713	
	Support Svcs. - Pupil	5,861,533	1,370,994	-	-	-	-	7,232,527	
	Support Svcs. - Admin.	13,781,062	756,994	-	2,541,018	-	1,479,690	18,558,764	
	Community Services	152,976	17,098	-	-	-	-	170,074	
	Debt Service	75,000	-	3,389,924	-	-	-	3,464,924	
Total Expenditures		47,720,137	2,636,578	3,389,924	2,541,018	-	1,479,690	57,767,347	
Other Financing Sources (Uses)		35,000	-	583,338	(618,338)	-	-	-	
Change in Fund Balance		1,924,153	(21,712)	135,483	(2,331,316)	801,677	-	508,285	
Beginning Fund Balance		17,793,375	1,317,631	2,026,167	3,070,396	1,899,290	237,529	26,344,388	
Ending Fund Balance		\$ 19,717,528	\$ 1,295,919	\$ 2,161,650	\$ 739,080	\$ 2,700,967	\$ 237,529	\$ 26,852,673	

Oak Park & River Forest High School District 200

**Combined Budget-All Fund Tyoes**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	<b>2003 - 04</b>	<b>2004 - 05</b>	<b>2005 - 06</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue:</b>			
Property Taxes	\$ 39,421,928	\$ 43,227,062	\$ 46,355,687
Other Local Sources	6,248,321	6,231,994	6,495,588
State Sources	3,904,474	3,574,992	4,112,677
Federal Sources	1,396,984	1,416,849	1,311,680
Transfers	-	-	-
Total Revenues	50,971,707	54,450,897	58,275,632
<b>Expenditures:</b>			
General Instruction	\$ 17,459,700	\$ 18,409,558	\$ 19,159,709
Special Education	5,436,372	6,291,036	6,619,733
Adult Education	44,432	3,242	18,500
Vocational Programs	273,915	272,089	267,775
Extracurricular Programs	1,476,408	1,578,575	1,676,198
Summer School	304,371	360,567	322,430
Other Instructional	273,476	299,928	276,713
Support Svcs. - Pupil	6,599,750	6,579,596	7,232,527
Support Svcs. - Admin.	14,426,948	23,096,460	18,558,764
Community Services	134,236	195,771	170,074
Debt Service	2,980,764	3,423,880	3,464,924
Total Expenditures	49,410,372	60,510,702	57,767,347
Other Financing Sources (Uses)	8,738,297	1,675,817	-
Change in Fund Balance	10,299,632	(4,383,988)	508,285
Beginning Fund Balance	20,428,744	30,728,376	26,344,388
Ending Fund Balance	\$ 30,728,376	\$ 26,344,388	\$ 26,852,673

## **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 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 33,701,198	\$ 37,313,947	\$ 39,873,535
Other Local Sources	4,810,422	4,667,474	4,836,398
State Sources	3,373,223	3,054,992	3,587,677
Federal Sources	1,396,984	1,416,849	1,311,680
Transfers	-	-	-
Total Revenues	43,281,827	46,453,262	49,609,290
<b>Expenditures:</b>			
General Instruction	17,236,205	18,165,436	18,916,226
Special Education	5,354,092	6,189,983	6,487,441
Adult Education	41,265	-	18,500
Vocational Programs	259,040	252,307	249,336
Extracurricular Programs	1,415,486	1,524,630	1,593,388
Summer School	293,585	328,558	309,030
Other Instructional	270,353	299,928	275,645
Support Svcs. - Pupil	5,307,146	5,347,944	5,861,533
Support Svcs. - Admin.	12,365,574	14,847,103	13,781,062
Community Services	119,714	184,989	152,976
Debt Service	86,008	-	75,000
Total Expenditures	42,748,468	47,140,878	47,720,137
Other Financing Sources (Uses)	29,984	1,714,386	35,000
Change in Fund Balance	563,343	1,026,770	1,924,153
Beginning Fund Balance	16,203,262	16,766,605	17,793,375
Ending Fund Balance	\$ 16,766,605	\$ 17,793,375	\$ 19,717,528



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**Combined Ed. Fund Summary Budget (Education, Tort, Bookstore, Food Service)***For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

## Fund Expenditures By Function

	<b>2003 - 04</b>	<b>2004 - 05</b>	<b>2005 - 06</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue:</b>			
Property Taxes	\$ 31,028,588	\$ 34,463,451	\$ 36,802,727
Other Local Sources	3,674,083	3,763,274	3,952,898
State Sources	3,373,223	3,054,992	3,587,677
Federal Sources	1,396,984	1,416,849	1,311,680
Transfers	-	-	-
Total Revenues	39,472,878	42,698,566	45,654,982
<b>Expenditures:</b>			
General Instruction	17,236,205	18,165,436	18,916,226
Special Education	5,354,092	6,189,983	6,487,441
Adult Education	41,265	-	18,500
Vocational Programs	259,040	252,307	249,336
Extracurricular Programs	1,415,486	1,524,630	1,593,388
Summer School	293,585	328,558	309,030
Other Instructional	270,353	299,928	275,645
Support Svcs. - Pupil	5,307,146	5,347,944	5,861,533
Support Svcs. - Admin.	8,263,758	8,660,177	8,534,595
Community Services	119,714	184,989	152,976
Debt Service	86,008	-	75,000
Total Expenditures	38,646,652	40,953,952	42,473,670
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	826,226	1,744,614	3,181,312
Beginning Fund Balance	10,544,892	11,371,118	13,115,732
Ending Fund Balance	\$ 11,371,118	\$ 13,115,732	\$ 16,297,044

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Oak Park & River Forest High School District 200

**Education Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

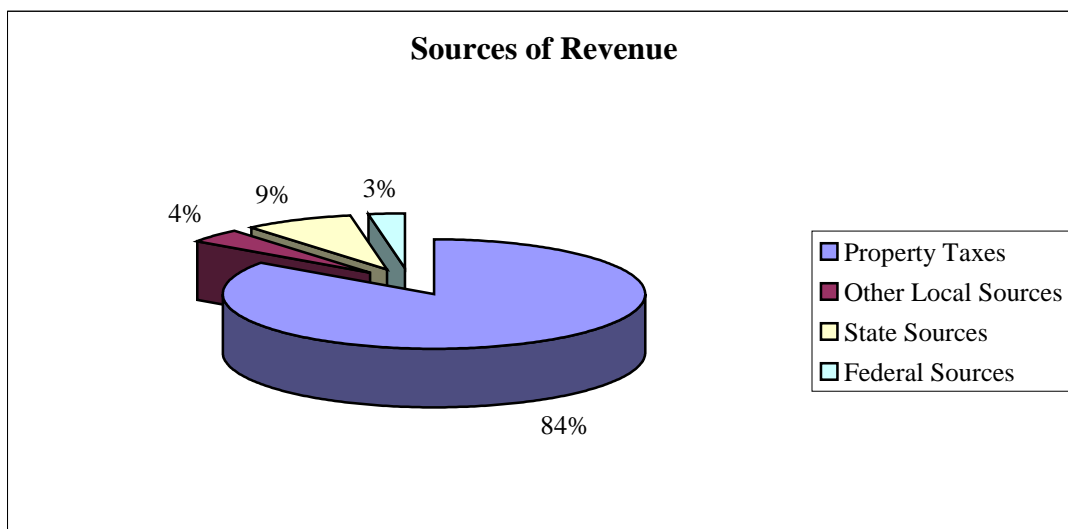
	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 30,254,376	\$ 33,758,581	35,552,910
Other Local Sources	1,466,279	1,496,590	1,666,940
State Sources	3,361,466	3,046,492	3,578,067
Federal Sources	1,213,441	1,260,480	1,129,087
Transfers			
Total Revenues	36,295,562	39,562,143	41,927,004
<b>Expenditures:</b>			
General Instruction	17,231,093	18,138,936	18,889,726
Special Education	5,354,092	6,189,983	6,487,441
Adult Education	41,265		18,500
Vocational Programs	259,040	252,307	249,336
Extracurricular Programs	1,397,331	1,509,580	1,576,538
Summer School	293,585	328,558	309,030
Other Instructional	270,353	299,928	275,645
Support Svcs. - Pupil	5,299,941	5,327,944	5,841,533
Support Svcs. - Admin.	5,168,914	5,446,604	5,234,732
Community Services	119,714	184,989	152,976
Debt Service	86,008		75,000
Total Expenditures	35,521,336	37,678,829	39,110,457
<b>Other Financing Sources (Uses)</b>			
Change in Fund Balance	774,226	1,883,314	2,816,547
Beginning Fund Balance	9,654,427	10,428,653	12,311,967
Ending Fund Balance	\$ 10,428,653	\$ 12,311,967	\$ 15,128,514

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## EDUCATION FUND—REVENUE

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Revenue for the Education Fund is provided from many sources. Local property taxes comprise approximately 84% of revenue for the Education Fund. State sources, which is comprised of unrestricted General State Aid, and restricted categorical aid is approximately 9% of total revenue. 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 3% of total revenue. 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.



State foundation aid and categorical aids are anticipated to increase in 2006 due to the increase in Foundation Aid of \$200 per ADA recommended by the Governor and passed by the Illinois General Assembly. The increased aid raises the Foundation level to \$5,164 per ADA. Other aids will remain relatively stable and have been budgeted at 95%, the State’s approximate prorating level.

Federal Aid will decrease in 2006 due almost entirely to Special Education IDEA reimbursement decreases due to the planned usage of carry-over funds in FY 2005 that will be unavailable in FY 2006.

Other Local Sources of revenue will increase by approximately \$170,000 due to the increase in summer school fees, pay-to-play fees, Triton reimbursement and student registration fees for Drivers Education.

## EXPENDITURES

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Budgeted increases in the Education Fund Expenditures total 3.8%. Cost containment efforts in the past year include:

- Employee contract negotiations resulting in an increase in employee insurance premium sharing.
- Health Insurance plan design changes including increased deductibles and co-pays.
- Employee contract negotiations resulting in lower retirement costs related to early retirement.
- A reduction in attendance office staffing and the installation of a computerized calling system
- Bid and renegotiation of several contract service agreement
- Reduction in Library staffing
- Reduction in Data Processing contractual services and software customization
- Reduction in Technology hardware purchases
- Reduction of 1 FTE clerical position in the College Center
- Summer School program review to eliminate low enrollment classes and reduce clerical support

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

- Special Education staffing including 1 FTE certified teacher, 1 FTE certified speech, 1 FTE teaching assistant
- Two certified staff sabbaticals
- Tuition expenditures for special needs students attending at private facilities
- Budgetary set-aside for continued research and program implementation to address the Learning Community Achievement Gap
- Addition of Special Olympics to the Athletics program
- Other program review and reorganization measures continue to be considered. In several cases program areas have been enhanced while reducing costs.

## **EDUCATION FUND COMPARATIVE ANALYSIS BY PROGRAM**

<b>Expenditures:</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>% Increase</b>
General Instruction	\$ 18,138,936	\$ 18,889,726	4.14%
Special Education	6,189,983	6,487,441	4.81%
Adult Education	-	18,500	NA
Vocational Programs	252,307	249,336	-1.18%
Extracurricular Programs	1,509,580	1,576,538	4.44%
Summer School	328,558	309,030	-5.94%
Other Instructional	299,928	275,645	-8.10%
Support Srvs. - Pupil	5,327,944	5,841,533	9.64%
Support Srvs. - Admin.	5,446,604	5,234,732	-3.89%
Community Services	184,989	152,976	-17.31%
Debt Service	-	75,000	NA
<b>Total Expenditures</b>	<b>\$ 37,678,829</b>	<b>\$ 39,110,457</b>	<b>3.80%</b>

The increase of 4.14% in General Instruction is due primarily to contractual salary increases and increased health insurance premiums. The *OPRF 5 Year Plan* anticipated a 10% increase in the health plan renewals. However, due to the efforts of a new broker, the cooperation and educational experience of the Insurance Committee in plan design changes and the cooperative efforts of the bargaining unions, the District renewal was 6.48%. The plan design changes resulted in a reduction of premium in mid FY 2005 of 7.7%. The increase in premium for the June 30, 2005 renewal was 6.48% greater than the January 1, 2005 mid year adjustment after contract negotiations.

Special Education expenditures will increase by 4.81%. Employee salaries and benefits that have been reclassified to the Support Services-Pupil category for IDEA reimbursement purposes reduce this increase. The remainder of the increase is due primarily to an increase in tuition for students with special needs placed at private facilities. The total amount of Special Education related expenses reflected in the Support Services-Pupil category are \$676,784 for FY 2006.

Extracurricular Programs include expenditures for after school activities including athletics and clubs. The increase of 4.4% is related to several factors. With the hiring of a new full time Activities Director, many costs related to clubs and other events have been moved from other program areas into Extracurricular Programs. In addition, stipend amounts for clubs and athletics have increased due to contract negotiations. Several clubs have been added in addition to Special Olympics. These increases are initiated in order to involve as many students as possible in after school programs.

The decrease of 5.94% in Summer School costs reflects a reorganization of the clerical staffing with less reliance on additional temporary help and the elimination of low attendance classes.



The increase of 9.64% in Support Services-Pupil is due to a reclassification of Special Education program chair personnel costs from the Special Education Program. This is necessary for IDEA reimbursement purposes. These costs include benefit charges of 14.5% for TRS, which is a state requirement for personnel employed using federal funds. The total cost of Special Education Programs reflected in the Pupil Support Services category is \$409,222 and \$676,784 for FY 2005 and FY 2006 respectively. The remainder of the increase relates to contract salary increases and other employee benefits.

The decrease in Support Services-Administration of 3.89% relates to a reduction in costs related to the Township Treasurer's Office. Last year's budget for the Township Treasurer's services included costs for a one time special assessment of \$60,000 related to the retiring Treasurer's retirement package. There is also a decrease in contract services related to software purchase and customization that was necessary in FY 2005 due to the installation of a new Student and Finance software system (Skyward). The installation and customization of the Skyward system is now complete.

The decrease in the Community Services category reflects modest decreases in the Childcare Program. This program, which serves student and staff parents, is expected to break-even after collection of tuition from staff and state grant money for the care of children of teenage parents. In addition, there will be modest decreases in Federal Title funds and in the Communication's Department budget.

## **EDUCATION FUND COMPARATIVE ANALYSIS BY OBJECT**

<b>Expenditures:</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>% Increase</b>
Salaries	\$ 24,550,938	\$ 25,743,014	4.86%
Employee Benefits	5,830,707	6,082,849	4.32%
Purchased Services	2,428,593	2,311,310	-4.83%
Supplies & Materials	1,786,520	1,710,635	-4.25%
Capital Outlay	518,551	463,969	-10.53%
Other Objects	278,219	363,380	30.61%
Tuition	2,285,300	2,435,300	6.56%
<b>Total Expenditures</b>	<b>\$ 37,678,828</b>	<b>\$ 39,110,457</b>	<b>3.80%</b>

In FY 2005 the District completed negotiations with three of the District's four collective bargaining units. Each of these contracts had expired effective June 30, 2004. Negotiations with these unions continued into the middle of FY 2005. The contract for Security personnel expired effective June 30, 2005. The results of the successful negotiations with each unit resulted in the following increases:

### Contract Salary Increases & Length of Contract

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
<b>Faculty</b>	6.81%	3.64%	6.0%		
<b>Clerical</b>	5.5%	5.5%	5.5%	5.5%	5.5%
<b>Custodial</b>	3.0%	3.0%	3.0%	2.0%	
<b>Non-Affiliated</b>	5.5%	3.5% - 4.5%			
<b>Security</b>	3.0%				

In addition to contractual salary increases, instructional staff in general and special education will increase as previously discussed.

Employee Benefits will increase due to the increase in health insurance premium. The District's increase in cost has been partially reduced due to two factors; the increase in employee participation and plan design changes including higher deductibles and co-payments.

Purchased Services will decrease in the Special Education category by \$35,000 primarily due to a reduction in contract speech services due to the hiring of permanent staff. In Support Services-Pupil there will be a reduction of \$7,000 in conference and travel related to the IDEA grant and in Support Services-Admin there will be a reduction of approximately \$40,000 related to a decrease in contract services related to the Township Treasurer's office. There has also been a reclassification of lease payments for the Xerox machines from Purchased Services to the more appropriate category of Other Objects.

Supplies & Materials will decrease by 4.25%. This decrease is primarily related to a decrease in software costs related to the new computer system, Skyward. The software was fully implemented in FY 2005 and additional costs will be reduced by approximately \$60,000. There has also been an overall reduction in planned purchases of food for meetings and supplies for vocational programs due to changes in the utilization of vocational grant funds.

Capital Outlay will decrease by 10.53% or approximately \$55,000. There will be a reduction in purchases of computer hardware now that the Skyward system is fully implemented. The District is also implementing an audit of the Technology Department and the network and has curtailed planned expenditures in anticipation of the audit results. The reduction in planned expenditures for the Technology Department is \$50,000.

Other Objects will increase by 30.61% or \$85,000. This increase is partially due to the introduction of banking fees of approximately \$5,000. These fees were previously absorbed as a reduction to interest income by the Treasurer's office. The Treasurer now intends to charge each district separately for banking fees. The remainder relates to a reclassification of lease payments from the category of Purchased Services to the category of Other Objects.

Tuition will increase approximately \$150,000 due to the increase in tuition rates and the number of special needs students attending private day facilities.

## **FUND BALANCE**

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The *OPRF 5 Year Plan* provides for an improvement in the fund balance over the past several years and again in this fiscal year in order to reestablish a reserve for cash flow purposes and to extend the new referendum tax rate increase for as long as possible.

Oak Park & River Forest High School District 200

**Education Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Expenditures By Program/Department

<b>2003 - 04</b>	<b>2004 - 05</b>	<b>2005 - 06</b>
<b>Actual</b>	<b>Budget</b>	<b>Budget</b>

**Expenditures:**

General Instruction	\$ 15,555,314	\$ 16,396,385	\$ 17,208,262
Art	34,641	44,419	53,226
Auditorium	170,931	127,209	138,056
Business Ed.	10,251	7,791	7,600
Student Activities	11,024	-	-
Director of Instruction	187,194	172,454	176,699
Driver Education	6,030	13,665	14,375
English	20,781	25,475	24,975
Evening Study Table	9,312	10,325	14,500
World Languages	10,982	13,055	13,975
History	9,591	13,379	13,380
Family & Consumer Science	4,390	9,500	12,360
Mathematics	9,754	15,052	9,190
Music	21,494	33,310	37,144
Physical Education	75,285	66,377	64,271
Science	51,359	49,695	52,789
Speech Arts	1,864	3,150	3,050
Teen Parenting Program	10,044	42,921	46,351
Technology (Voc. Ed.)	8,987	12,300	12,250
Instructional Technology	913,322	945,316	916,156
Academy/Freshman Seminar	108,542	137,158	71,117
Total General Instruction	<u>17,231,092</u>	<u>18,138,936</u>	<u>18,889,726</u>

Oak Park & River Forest High School District 200

**Education Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Expenditures By Program/Department

	<b>2003 - 04</b>	<b>2004 - 05</b>	<b>2005 - 06</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Severe and Profound			
Trainable Mentally Handicapped	881,556	1,427,710	1,455,990
Educable Mentally Handicapped	98,733	108,533	109,399
Physically Handicapped	81,554	80,000	80,000
Learning Disabled	1,063,376	1,107,649	1,192,243
Visually Impaired	9,130	16,000	16,000
Hearing Impaired	8,894	11,000	11,000
Speech/Language Impaired	165,046	164,326	208,547
Emotionally Disturbed	2,962,495	3,194,496	3,343,093
Adaptive Physical Education	4,969	20,754	21,370
Title I	78,339	59,515	49,799
Total Special Education	<u>5,354,092</u>	<u>6,189,983</u>	<u>6,487,441</u>
Adult Education	<u>41,265</u>	<u>-</u>	<u>18,500</u>
Carl Perkins/Tech Prep	113,268	75,423	80,038
Dept. Human Services	<u>145,772</u>	<u>176,884</u>	<u>169,298</u>
Total Vocational Services	<u>259,040</u>	<u>252,307</u>	<u>249,336</u>
Student Activities	282,646	381,648	429,907
Athletics-Boys	672,305	618,860	631,136
Athletics-Girls	<u>442,380</u>	<u>509,072</u>	<u>515,495</u>
Total Extracurricular Activities	<u>1,397,331</u>	<u>1,509,580</u>	<u>1,576,538</u>
Summer Programs	<u>293,586</u>	<u>328,558</u>	<u>309,030</u>
Other Instructional	<u>270,353</u>	<u>299,928</u>	<u>275,645</u>

Oak Park & River Forest High School District 200

**Education Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Expenditures By Program/Department

	<b>2003 - 04</b>	<b>2004 - 05</b>	<b>2005 - 06</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Attendance	203,687	170,231	166,112
Social Work Services	285,666	290,113	294,934
Registrar and Residency	146,505	151,537	161,205
Guidance	2,155,284	1,926,788	2,288,034
Appraisal	5,200	-	-
Nursing Services	151,848	152,428	172,643
Psychological Services	193,289	196,373	191,389
Community Support Services	230,468	259,510	305,253
Security	933,071	1,065,588	1,074,950
Curriculum and Instruction	88,363	195,547	167,305
Staff Training	164,324	153,759	215,353
Media Services	719,565	731,020	755,440
Assessment and Testing	<u>22,671</u>	<u>35,050</u>	<u>48,915</u>
Total Support Services-Pupils	<u>5,299,941</u>	<u>5,327,944</u>	<u>5,841,533</u>
Board of Education	206,517	242,428	242,544
General Administration	1,274,259	1,283,418	1,323,580
Special Services Administration	430,687	507,324	407,987
Fiscal Services	632,894	666,342	645,477
Operations and Maintenance	1,220,385	1,298,281	1,328,249
Printing and Duplicating	299,578	284,631	352,854
Public Information	76,993	83,850	86,138
Staff Services	20,318	37,696	29,500
Data Processing	407,125	353,713	292,909
Clerical Support	<u>600,158</u>	<u>618,921</u>	<u>525,494</u>
Total Support Services-Admin.	<u>5,168,914</u>	<u>5,376,604</u>	<u>5,234,732</u>
Childcare Program	87,936	135,207	111,053
Other Community Services	<u>31,778</u>	<u>49,782</u>	<u>41,923</u>
Total Community Services	<u>119,714</u>	<u>184,989</u>	<u>152,976</u>
Debt Service	<u>86,008</u>	<u>70,000</u>	<u>75,000</u>
Total Expenditures	<u>\$ 35,521,336</u>	<u>\$ 37,678,829</u>	<u>\$ 39,110,457</u>

## **TORT FUND—REVENUE**

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Revenue for the Tort Fund is provided from local property taxes. Although there is no tax rate limit, the Tort 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**

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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.

## **FUND BALANCE**

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

Oak Park & River Forest High School District 200

**Tort Immunity Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 774,212	\$ 704,870	\$ 1,249,817
Other Local Sources	1,207	6,308	1,500
State Sources		-	-
Federal Sources		-	-
Transfers		-	-
Total Revenues	775,419	711,178	1,251,317
<b>Expenditures:</b>			
General Instruction	5,112	26,500	26,500
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	18,155	15,050	16,850
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	7,205	20,000	20,000
Support Svcs. - Admin.	785,462	750,656	828,360
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	815,934	812,206	891,710
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	(40,515)	(101,028)	359,607
Beginning Fund Balance	166,104	125,589	24,561
Ending Fund Balance	\$ 125,589	\$ 24,561	\$ 384,168



## **BOOKSTORE FUND—REVENUE**

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Revenue generated in the Bookstore Fund is from the purchase of books and supplies by students. The Bookstore 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. 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 later time. The District provides books for loan for students in financial need. If students qualify for free lunch, the District waives book fees, but the student must return the books at the end of the semester.

## **EXPENDITURES**

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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 3,100 students.

The reduction in revenue and expenditures is due to management’s intent to minimize the cost of purchasing books and thereby reducing the impact on families. This is accomplished by a reduction in staffing costs and just in time inventory methods. Bookstore management has also improved the book buy back option for families.

## **FUND BALANCE**

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The Bookstore maintains an adequate fund balance.

Oak Park & River Forest High School District 200

**Bookstore Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes			
Other Local Sources	898,610	853,633	834,427
State Sources			
Federal Sources			
Transfers			
Total Revenues	898,610	853,633	834,427
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	903,325	892,633	829,269
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	903,325	892,633	829,269
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	(4,715)	(39,000)	5,158
Beginning Fund Balance	598,317	593,602	554,602
Ending Fund Balance	\$ 593,602	\$ 554,602	\$ 559,760

## **FOOD SERVICE FUND—REVENUE**

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Revenue for the Food Service Fund is primarily provided from staff and students of the District. The Food Service Fund also receives some revenue from state and federal sources for the early morning breakfast program and reimbursement for free and reduced lunches that are provided. 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**

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The Food Service staff is comprised of 27.43 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 staff. The Food Service staff also provides catering services for District events and meetings and for community groups using the District facilities. Breakfast service, lunch service and after-school snack service is provided.

The Food Service department is in the process of replacing outdated furniture and equipment, which was purchased in the 1960s and has reached the end of its useful life. Approximately \$107,000 was spent in 2003 to update the North Café student dining area. In the summer of 2005 construction commenced to completely renovate the entire kitchen food preparation area including complete replacement of equipment. This project also includes renovation and equipment replacement for the food serving lines in the North Café, the South Café and the Staff Café. This project also includes facility improvements to ceilings, lighting, electrical, plumbing and painting. The cost of the summer 2005 construction is estimated at \$1.5 million dollars.

## **FUND BALANCE**

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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 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes			
Other Local Sources	1,307,987	1,406,743	\$ 1,450,031
State Sources	11,757	8,500	9,610
Federal Sources	183,543	156,369	182,593
Transfers			
Total Revenues	1,503,287	1,571,612	1,642,234
<b>Expenditures:</b>			
General Instruction			
Special Education			
Adult Education			
Vocational Programs			
Extracurricular Programs			
Summer School			
Other Instructional			
Support Svcs. - Pupil			
Support Svcs. - Admin.	1,406,057	1,570,284	1,642,234
Community Services			
Debt Service			
Total Expenditures	1,406,057	1,570,284	1,642,234
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	97,230	1,328	-
Beginning Fund Balance	126,044	223,274	224,602
Ending Fund Balance	\$ 223,274	\$ 224,602	\$ 224,602

## **OPERATION & MAINTENANCE FUND—REVENUE**

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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”. The legal maximum allowable tax rate is \$.25 per \$100 of EAV. Other local sources of revenue are interest income and Corporate Personal Property Replacement Taxes (CPPRT). 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**

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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 \$1,072,000 in fiscal 2006.

The majority of the increase in expenditures for FY 2004 is due to contractual increases in salaries and the increase in health and medical benefits. The O&M staff consists of 43.0 FTE buildings and ground crew members, 3.0 FTE supervisors, 1.0 FTE clerical, and 1.0 director.

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 SEIU agreed to increase health insurance participation rates to 5% for single coverage and 10% for family coverage except for single PPO coverage, which is 7%, during this contract period.

## **FUND BALANCE**

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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.

**Operation and Maintenance Fund Budget***For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

## Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 2,672,610	\$ 2,850,496	\$ 3,070,808
Other Local Sources	977,047	784,200	778,500
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	3,649,657	3,634,696	3,849,308
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	3,332,826	3,316,747	3,395,269
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	3,332,826	3,316,747	3,395,269
Other Financing Sources (Uses)	29,984	38,569	35,000
Change in Fund Balance	346,815	356,518	489,039
Beginning Fund Balance	189,323	536,138	892,656
Ending Fund Balance	\$ 536,138	\$ 892,656	\$ 1,381,695

## **RESTRICTED BUILDING FUND—REVENUE**

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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 improvement to the vintage building, parts of which are nearly 100 years old. The District has been working from a *Facility Master Plan* that was adopted at the time of the bond issue. Additionally, the District entered into a capital lease agreement to finance \$750,000 for technology. The category titled Other Local Sources of revenue is 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 are intended for the purposes of renovating the food services serving and food preparation areas.

## **EXPENDITURES**

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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 original *Facility Master Plan* and updated the *Facility Master Plan* during fiscal 2004.

## **FUND BALANCE**

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The anticipated remaining balance is expected to be approximately \$2,000,000 at June 30, 2006 and will be fully expended by fiscal 2010 with a remaining fund balance of approximately \$400,000 for contingency purposes.

Oak Park & River Forest High School District 200

**Restricted Building Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes			
Other Local Sources	159,292	120,000	105,000
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	159,292	120,000	105,000
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	768,990	2,870,179	1,851,198
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	768,990	2,870,179	1,851,198
Other Financing Sources (Uses)	-	1,675,817	-
Change in Fund Balance	(609,698)	(1,074,362)	(1,746,198)
Beginning Fund Balance	5,469,047	4,859,349	3,784,987
Ending Fund Balance	\$ 4,859,349	\$ 3,784,987	\$ 2,038,789



## RESTRICTED BUILDING FUND CAPITAL PROJECTS

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Oak Park and River Forest High School is in its 132<sup>nd</sup> year. Portions of the current high school building are nearly 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](http://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 replaces 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 the 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).

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**

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Proceeds from Bonds (Including accrued interest)	\$ 18,195,410
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### *Summer 1998 (Fiscal 1999) Projects:*

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

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Balance June 30, 1999	16,936,633
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### *Summer 1999 (Fiscal 2000) Projects:*

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

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Balance June 30, 2000	15,366,641
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### *Summer 2000 (Fiscal 2001) Projects:*

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

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Balance June 30, 2001	12,950,162
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*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 Orlessie'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>159,202</u>

Balance June 30, 2004	4,859,259
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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	(2,870,179)
Proceeds from sale of bonds	1,675,817
Estimated Interest Earnings Fiscal 2005	<u>120,000</u>
Estimated Balance June 30, 2005	3,784,897

*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	
Sidewalk replacement	
Total Summer 2005 (Fiscal 2006) Projects	(1,851,198)
Estimated Interest Earnings Fiscal 2006	<u>105,000</u>
Estimated Balance June 30, 2006	<u><u>\$ 2,038,699</u></u>

## **CAPITAL PROJECTS--Future**

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*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)

Estimated Cost of Summer 2006 (Fiscal 2007) Projects

Restricted Building Funds	\$	205,000
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### *Summer 2007 (Fiscal 2008)*

Sidewalk replacement

1st and 2nd floor of the 1967 addition (paint, ceiling, lights)

Renovation of science labs (187, 131)

Estimated Cost of Summer 2007 (Fiscal 2008) projects	\$	615,000
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### *Summer 2008 (Fiscal 2009)*

3rd floor of the 1967 addition (paint, ceiling, lights)

Locker rooms renovation

Weight room (paint, ceiling, lights, glass block repair)

Classroom renovation

Estimated Cost of Summer 2008 (Fiscal 2009) projects	\$	625,000
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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

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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 &amp; River Forest High School District 200

**Special Revenue Funds Summary Budget***For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

## Fund Expenditures By Function

	<b>2003 - 04</b>	<b>2004 - 05</b>	<b>2005 - 06</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenue:</b>			
Property Taxes	\$ 1,985,139	\$ 1,713,443	\$ 2,038,366
Other Local Sources	85,328	52,950	51,500
State Sources	531,251	520,000	525,000
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	2,601,718	2,286,393	2,614,866
<b>Expenditures:</b>			
General Instruction	223,495	244,122	243,483
Special Education	82,280	101,053	132,292
Adult Education	3,167	3,242	-
Vocational Programs	14,875	19,782	18,439
Extracurricular Programs	60,922	53,945	82,810
Summer School	10,786	32,009	13,400
Other Instructional	3,123	-	1,068
Support Svcs. - Pupil	1,292,604	1,231,652	1,370,994
Support Svcs. - Admin.	661,903	740,356	756,994
Community Services	14,522	10,782	17,098
Debt Service	-	-	-
Total Expenditures	2,367,677	2,436,943	2,636,578
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	234,041	(150,550)	(21,712)
Beginning Fund Balance	1,234,140	1,468,181	1,317,631
Ending Fund Balance	\$ 1,468,181	\$ 1,317,631	\$ 1,295,919

## **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 maximum allowable rate for the Transportation Fund is \$.12 per \$100 of EAV. The District also receives a state reimbursement for special education transportation. The category titled Other Local Sources of revenue is interest income.

## **EXPENDITURES**

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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 has been experiencing an increase in cost due to the rising number of special needs students. This trend will continue to grow in the foreseeable future.

The District bid the contract for transportation services in fiscal year 2005. A three-year contract is now in affect with two separate bus companies. First Student 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.

## **FUND BALANCE**

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

Oak Park & River Forest High School District 200

**Transportation Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 552,065	\$ 403,163	\$ 661,598
Other Local Sources	16,868	15,000	16,500
State Sources	531,251	520,000	525,000
Federal Sources			
Transfers			
Total Revenues	1,100,184	938,163	1,203,098
<b>Expenditures:</b>			
General Instruction			
Special Education			
Adult Education			
Vocational Programs			
Extracurricular Programs			
Summer School			
Other Instructional			
Support Svcs. - Pupil	1,082,058	977,800	1,098,100
Support Svcs. - Admin.			
Community Services			
Debt Service			
Total Expenditures	1,082,058	977,800	1,098,100
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	18,126	(39,637)	104,998
Beginning Fund Balance	884,435	902,561	862,924
Ending Fund Balance	\$ 902,561	\$ 862,924	\$ 967,922

## **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**

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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%, and 9.39% for calendar years 2003, 2004 and 2005 respectively.

## **FUND BALANCE**

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

## Oak Park &amp; River Forest High School District 200

**Municipal Retirement/Social Security Fund Budget***For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

## Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 1,433,074	\$ 1,310,280	\$ 1,376,768
Other Local Sources	68,460	37,950	35,000
State Sources			
Federal Sources			
Transfers			
Total Revenues	1,501,534	1,348,230	1,411,768
<b>Expenditures:</b>			
General Instruction	223,495	244,122	243,483
Special Education	82,280	101,053	132,292
Adult Education	3,167	3,242	-
Vocational Programs	14,875	19,782	18,439
Extracurricular Programs	60,922	53,945	82,810
Summer School	10,786	32,009	13,400
Other Instructional	3,123	-	1,068
Support Svcs. - Pupil	210,546	253,852	272,894
Support Svcs. - Admin.	661,903	740,356	756,994
Community Services	14,522	10,782	17,098
Debt Service	-	-	-
Total Expenditures	1,285,619	1,459,143	1,538,478
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	215,915	(110,913)	(126,710)
Beginning Fund Balance	349,705	565,620	454,707
Ending Fund Balance	\$ 565,620	\$ 454,707	\$ 327,997

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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**

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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**

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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.

Oak Park & River Forest High School District 200

**Bond & Interest Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 2,773,402	\$ 2,879,272	\$ 2,907,069
Other Local Sources	29,147	38,569	35,000
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	2,802,549	2,917,841	2,942,069
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	-	-	-
Community Services	-	-	-
Debt Service	2,894,756	3,423,880	3,389,924
Total Expenditures	2,894,756	3,423,880	3,389,924
Other Financing Sources (Uses)	172,093	565,606	583,338
Change in Fund Balance	79,886	59,567	135,483
Beginning Fund Balance	1,886,714	1,966,600	2,026,167
Ending Fund Balance	\$ 1,966,600	\$ 2,026,167	\$ 2,161,650

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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.

## **CAPITAL PROJECTS FUNDS—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 legal maximum allowable rate is .05 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 currently has several approved amendments that are in the process of being completed. These 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 the 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.

## **EXPENDITURES**

---

Expenditures planned for fiscal year 2006 represent additional work on previously filed Life Safety amendments. The roofing project will be completed during the summer of 2005. The pool projects commenced during the spring of 2005 and will be completed by September 2005. Asbestos removal and ventilation will occur during the summer of 2005 and the winter break of 2005.

## **FUND BALANCE**

---

The fund balance in this fund will be depleted as Life Safety repairs and replacements are completed.

The Site and Construction Fund originated with a 1996 bond issuance and is no longer active since the funds were exhausted in 2000.

Oak Park & River Forest High School District 200

**Site & Construction Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ -	\$ -	\$ -
Other Local Sources	-	-	-
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	-	-	-
<b>Expenditures:</b>			
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	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -

## LIFE SAFETY FUND CAPITAL PROJECTS

---

During 2003 the District conducted an extensive evaluation of the building's roofs. Estimates on replacing all of the roofs exceeded the remaining balance in the Restricted Building Fund. The District issued \$8.4 million dollars in G. O. Debt Certificates, which will be repaid with Life Safety Funds. The roofing projects commenced in the spring of 2004 and are scheduled for completion in the summer of 2005. The roofing project is reflected in the Life Safety Fund.

*The Facility Master Plan* includes remodeling and improvements to the East and West Pool areas. The Pools were constructed in the late 1800's and are in need of tile repair and replacement, pool water flow redesign, ventilation and air handling upgrades, ceiling tile replacement, painting and lighting upgrades. Most of these projects qualify for Life Safety Funds and therefore are recorded in the Life Safety Fund.

The District is currently reviewing landscaping plans for the "Mall", an area between the west side of the school building and the west playing fields. The present landscaping proposal would create a park like area for students and community members. This proposal includes a dining pavilion, educational arena area, and a comfort facility for the outdoor playing fields. The cost of this project exceeds the available funds in the Restricted Building Fund. The District has committed \$600,000 to the project, which will cover costs of repaving the area and modest landscaping upgrades. The Booster's have initiated a fund raising campaign to raise funds for the remainder of the project.

Oak Park & River Forest High School District 200

**Fire Prevention and Safety Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 418,958	\$ 660,200	\$ 768,040
Other Local Sources	102,361	175,000	60,000
State Sources			
Federal Sources			
Transfers		-	-
Total Revenues	521,319	835,200	828,040
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	258,318	6,235,000	2,541,018
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	258,318	6,235,000	2,541,018
Other Financing Sources (Uses)	8,536,220	(604,175)	(618,338)
Change in Fund Balance	8,799,221	(6,003,975)	(2,331,316)
Beginning Fund Balance	275,150	9,074,371	3,070,396
Ending Fund Balance	\$ 9,074,371	\$ 3,070,396	\$ 739,080



## LIFE SAFETY PROJECTS

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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	<u>418,958</u>

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

### *Summer 2004 (Fiscal 2005) Projects*

Roofing projects	
Asbestos removal	
Total Summer 2004 (Fiscal 2005) Projects	(6,235,000)
Debt Service	(604,175)
Levy Proceeds	660,200
Estimated Interest Earned for Fiscal 2005	<u>175,000</u>

Estimated Balance June 30, 2005	3,070,396
---------------------------------	-----------

### *Summer 2005 (Fiscal 2006) Projects*

Air handling, electrical upgrades	
Pool renovation (air handling, ceilings, paint, tile repair, resurfacing)	
Food Service	(2,541,018)
Debt Service	(618,338)
Levy Proceeds	768,040
Estimated Interest Earned for Fiscal 2006	<u>60,000</u>

Estimated Balance June 30, 2005	739,080
---------------------------------	---------

*Summer 2006 (Fiscal 2007) Projects*

Boiler replacement	
Air Handling replacement	
Electrical upgrades	
Begin Mall Project	
Estimated Cost of Summer 2006 (Fiscal 2007) Projects	(905,000)
Debt Service	(621,238)
Levy Proceeds	737,158
Estimated Interest Earned for Fiscal 2007	<u>50,000</u>
Estimated Balance available for projects June 30, 2007	<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.

## **FIDUCIARY FUNDS—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**

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There are generally no expenditures from this fund. In the past, transfers have been made to the Education Fund.

## **FUND BALANCE**

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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 successful 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 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ 543,231	\$ 660,200	\$ 768,677
Other Local Sources	16,648	24,000	33,000
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	559,879	684,200	801,677
<b>Expenditures:</b>			
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	559,879	684,200	801,677
Beginning Fund Balance	655,211	1,215,090	1,899,290
Ending Fund Balance	\$ 1,215,090	\$ 1,899,290	\$ 2,700,967

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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**

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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 establishes and charges the staff for its portion of the premium and other appropriate funds for the District's portion of premiums sufficient to meet expected claims during the policy period. These premiums are revenue in the proprietary funds.

## **EXPENDITURES**

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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**

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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.

**Summary Proprietary Funds Budget***For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

## Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ -	\$ -	\$ -
Other Local Sources	1,204,415.00	1,274,001	1,479,690
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	1,204,415	1,274,001	1,479,690
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	1,141,153	1,274,001	1,479,690
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	1,141,153	1,274,001	1,479,690
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	63,262	-	-
Beginning Fund Balance	174,267	237,529	237,529
Ending Fund Balance	\$ 237,529	\$ 237,529	\$ 237,529

Oak Park & River Forest High School District 200

**Self Insured Dental Fund Budget**

*For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ -	\$ -	\$ -
Other Local Sources	397,738	425,941	404,730
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	397,738	425,941	404,730
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	387,915	425,941	404,730
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	387,915	425,941	404,730
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	9,823	-	-
Beginning Fund Balance	(25,074)	(15,251)	(15,251)
Ending Fund Balance	\$ (15,251)	\$ (15,251)	\$ (15,251)

## Oak Park &amp; River Forest High School District 200

**Self Insured Pharmacy Fund***For Fiscal Year 2005 - 2006, with Comparative Information for Years 2003-04 Through 2004-05*

## Fund Expenditures By Function

	2003 - 04	2004 - 05	2005 - 06
	Actual	Budget	Budget
<b>Revenue:</b>			
Property Taxes	\$ -	\$ -	\$ -
Other Local Sources	806,677	848,060	1,074,960
State Sources	-	-	-
Federal Sources	-	-	-
Transfers	-	-	-
Total Revenues	806,677	848,060	1,074,960
<b>Expenditures:</b>			
General Instruction	-	-	-
Special Education	-	-	-
Adult Education	-	-	-
Vocational Programs	-	-	-
Extracurricular Programs	-	-	-
Summer School	-	-	-
Other Instructional	-	-	-
Support Svcs. - Pupil	-	-	-
Support Svcs. - Admin.	753,238	848,060	1,074,960
Community Services	-	-	-
Debt Service	-	-	-
Total Expenditures	753,238	848,060	1,074,960
Other Financing Sources (Uses)	-	-	-
Change in Fund Balance	53,439	-	-
Beginning Fund Balance	199,341	252,780	252,780
Ending Fund Balance	\$ 252,780	\$ 252,780	\$ 252,780

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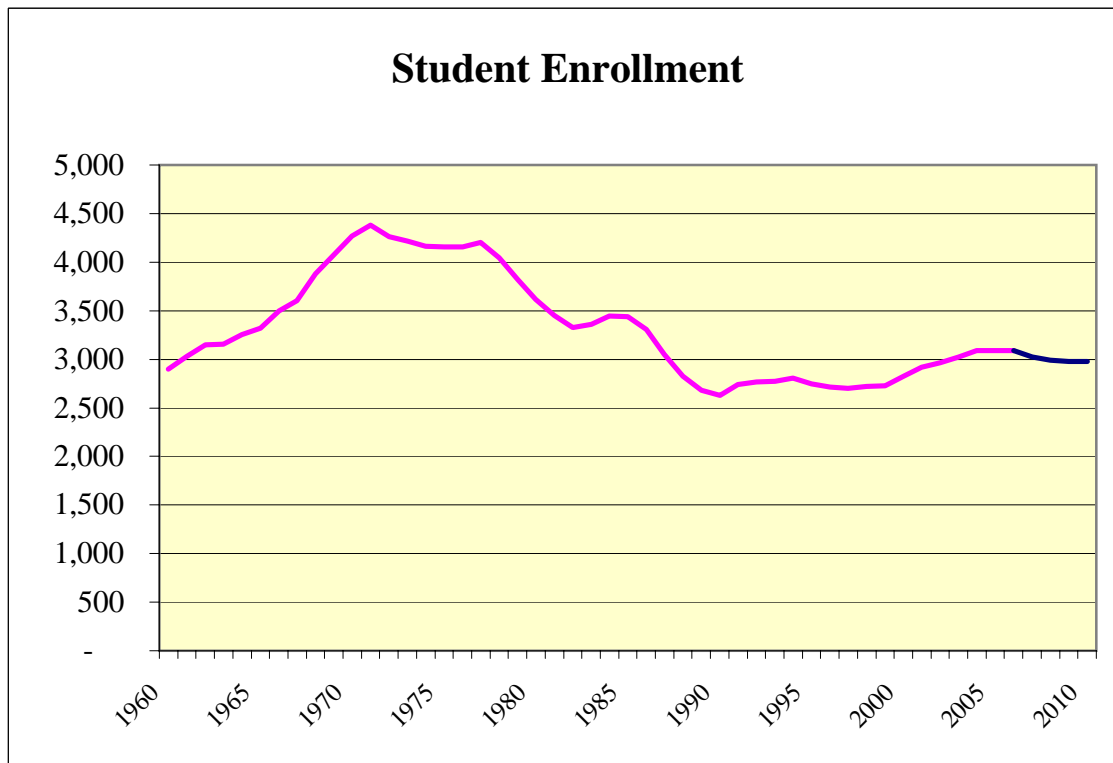
## OCTOBER 1 ENROLLMENT

<b>1960</b>	2,899	<b>1990</b>	2,629	<b>2000</b>	2,829	<b>2006 est.</b>	3,088
<b>1965</b>	3,323	<b>1995</b>	2,747	<b>2001</b>	2,921	<b>2007 est.</b>	3,025
<b>1970</b>	4,269	<b>1996</b>	2,715	<b>2002</b>	2,962	<b>2008 est.</b>	2,993
<b>1975</b>	4,159	<b>1997</b>	2,698	<b>2003</b>	3,024	<b>2009 est.</b>	2,976
<b>1980</b>	3,617	<b>1998</b>	2,721	<b>2004</b>	3,087	<b>2010 est.</b>	2,976
<b>1985</b>	3,438	<b>1999</b>	2,727	<b>2005</b>	3,089		

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 does not expect it to exceed 3,100 students in the foreseeable future.

## 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):*

### 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*

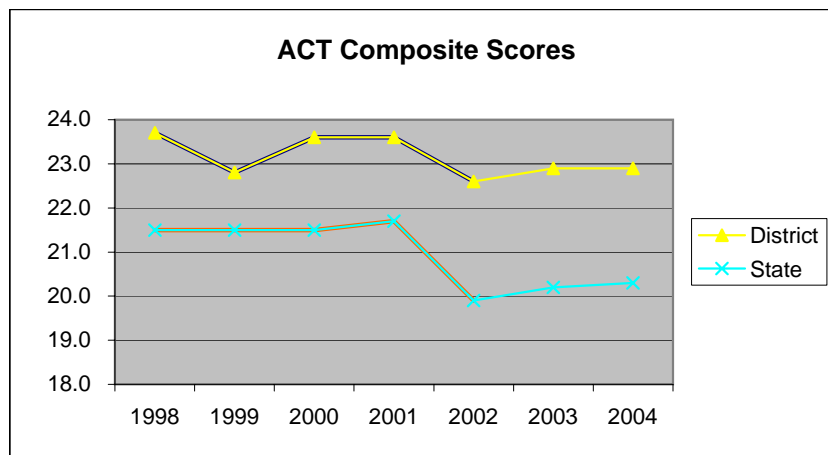
	<u>Reading</u>	<u>Math</u>	<u>Writing</u>	<u>Science</u>	<u>Soc.Science</u>
District	75.0%	67.0%	79.0%	70.0%	73.0%
State	58.0%	54.0%	59.0%	50.0%	58.0%

# 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.

<b>2004</b>	<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
<b>2003</b>	<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
<b>2002</b>	<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
<b>2001</b>	<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
<b>2000</b>	<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
<b>1999</b>	<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
<b>1998</b>	<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





OAK PARK RIVER FOREST HIGH SCHOOL  
SPECIAL EDUCATION EXPENDITURES

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>Revised Budget 2005</u>	<u>Budget 2006</u>
<b>EDUCATION FUND</b>									
<i>Total 393 Department</i>									
Salaries	2,474,894	2,537,684	2,362,947	2,563,155	2,814,242	3,212,193	3,125,082	3,876,266	4,096,182
Benefits	283,206	313,346	306,085	371,796	446,232	489,942	543,620	719,250	886,445
Purchased Services	339,088	332,597	425,041	498,084	349,754	386,273	402,414	420,617	358,717
Supplies	27,538	27,327	27,409	27,130	59,952	47,086	41,803	50,777	51,466
Equipment	7,392	4,736	5,483	11,042	8,250	14,140	385	10,788	8,566
Other	728	3,192	2,974	1,929	1,577	170	4,945	21,200	15,335
Tuition	824,856	932,815	1,169,299	1,279,351	1,486,377	1,655,350	2,000,184	2,125,000	2,275,000
	<u>3,957,702</u>	<u>4,151,697</u>	<u>4,299,238</u>	<u>4,752,487</u>	<u>5,166,384</u>	<u>5,805,154</u>	<u>6,118,433</u>	<u>7,223,898</u>	<u>7,691,711</u>
Administration/Dean	<u>-</u>	<u>90,908</u>	<u>96,992</u>	<u>210,601</u>	<u>243,077</u>	<u>120,230</u>	<u>123,198</u>	<u>123,658</u>	<u>128,916</u>
Total Education Fund	3,957,702	4,242,605	4,396,230	4,963,088	5,409,461	5,925,384	6,241,631	7,347,556	7,820,627
<b>IMRF Dept 393</b>	108,409	113,008	115,595	105,828	108,314	117,044	103,570	137,615	167,585
<b>TRANSPORTATION</b>	399,942	392,770	577,204	676,623	699,643	664,064	766,556	727,500	840,300
Total Expenditures	<u>4,466,053</u>	<u>4,748,383</u>	<u>5,089,029</u>	<u>5,745,539</u>	<u>6,217,418</u>	<u>6,706,492</u>	<u>7,111,757</u>	<u>8,212,671</u>	<u>8,828,512</u>
		<b>6.32%</b>	<b>7.17%</b>	<b>12.90%</b>	<b>8.21%</b>	<b>7.87%</b>	<b>6.04%</b>	<b>15.48%</b>	<b>7.50%</b>

OAK PARK RIVER FOREST HIGH SCHOOL  
SPECIAL EDUCATION EXPENDITURES

**Offsetting Revenues**

**Local**

Special Education Levy	174,460	169,339	173,561	198,154	177,595	217,538	223,944	126,920	307,471
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**State**

Personnel	299,353	235,945	476,456	373,319	279,057	349,874	371,066	375,000	372,500
Extraordinary	200,931	212,877	285,518	288,204	212,965	279,104	279,730	300,000	295,000
Private Facility Orphanage	4,120	20,081	11,604	7,361	15,413	67,109	83,278	80,000	40,000
Orphanage	71,904	99,992	(24,217)				4,801	5,000	-
Summer School	5,865	3,653	8,100	11,665		13,668	8,571	12,000	14,200
Transportation	150,108	260,632	211,627	434,579	434,016	510,790	531,251	520,000	525,000
Total State	732,281	833,180	969,088	1,115,128	941,451	1,220,545	1,278,697	1,292,000	1,246,700

**Federal**

IDEA Flow-through	88,905	135,764	193,503	192,335	232,730	335,351	619,086	706,214	677,456
IDEA Room & Board	74,374	44,276	96,035	7,235	10,138	85,725	119,033	70,000	48,000
Medicaid	902	5,675	114,165	325,894	230,197	166,671	73,304	90,000	48,750
DORS	97,244	67,016	168,827	84,793	113,425	118,054	122,344	141,361	131,000
Total Federal	261,425	252,731	572,530	610,257	586,490	705,801	933,767	1,007,575	905,206

Total Offsetting Revenue	1,168,166	1,255,250	1,715,179	1,923,539	1,705,536	2,143,884	2,436,408	2,426,495	2,459,377
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<b>Net Cost.</b>	3,297,887	3,493,133	3,373,850	3,822,000	4,511,882	4,562,608	4,675,349	5,786,176	6,369,135
<b>Annual Increase</b>		<b>5.92%</b>	<b>-3.41%</b>	<b>13.28%</b>	<b>18.05%</b>	<b>1.12%</b>	<b>2.47%</b>	<b>23.76%</b>	<b>10.08%</b>

# STAFF PROFILE-SUMMARY

	Actual FY 2000	Actual FY 2001	Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Budget FY 2006
Administration	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	219.6
Sabbaticals	1.00	1.00	6.00	0.00	1.00	0.00	2.00
B&G	43.00	43.00	43.00	44.00	44.00	44.00	44.75
Cafeteria	25.08	26.00	27.40	27.40	28.40	28.40	28.4
Child Care	0.00	0.00	0.00	4.00	4.00	5.00	5.00
Classified	79.32	86.65	86.05	84.75	81.75	80.55	79.25
Non-Cert Prof & Mgrs.	51.35	50.85	52.55	30.25	33.25	35.75	37.00
Security	0.00	0.00	0.00	21.80	22.60	22.60	22.6
Total Non-Certified	198.75	206.50	209.00	212.20	214.00	216.30	217.00
Total Certified & Non-Certified Staff	401.25	416.00	426.30	433.70	438.60	439.70	445.60

**STAFF PROFILE**  
**CLASSIFIED PERSONNEL ASSOCIATION**

	<b>Actual FY 2000</b>	<b>Actual FY 2001</b>	<b>Actual FY 2002</b>	<b>Actual FY 2003</b>	<b>Actual FY 2004</b>	<b>Actual FY 2005</b>	<b>Budget FY 2006</b>
Spec. Ed-Academy	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Attendance Clerks	2.67	3.30	3.80	3.80	3.80	3.80	3.00
Bookstore Clerical	0.70	0.70	0.70	0.70	0.70	1.00	1.00
College/Career Cntr	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Data Proc. Specialist	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
Discipline Ctr Sec.	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	11.00
Duplicating Room	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
Fiscal Clerk	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Library Assistant	4.00	5.00	5.00	5.00	5.00	5.00	4.50
Mailroom Clerk	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
Registrar	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
Secty-Academy	1.00	1.00	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
Secty-Athletics	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
Secty-Clerical Asst-BD	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Secty-Comm Support	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Secty-Health Services	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
Secty-Spec Ed Asst	0.00	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
Substitute Coordinator	0.60	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
Supp Secty-Eve Sch	0.50	0.50	0.50	0.50	0.50	0.00	0.00
Supp Secty-Spec Prog	1.00	1.00	1.00	0.00	0.00	1.00	1.00
Supp Secty-St. Act.	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
TA/Academy	1.00	1.00	1.00	1.00	0.00	0.00	0.00
TA/Computer Lab	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
TA/Job Coach	3.00	3.00	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
TA/Spec Ed - LD	2.00	1.00	3.00	3.00	3.00	3.00	3.00
TA/Spec Ed - TEAM	8.00	8.00	9.00	13.00	14.00	15.00	17.00
TA/Special Ed	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
TAPP/Child Care	1.00	1.00	2.00	0.00	0.00	0.00	0.00
Technology Help Desk	0.00	0.00	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
Welcome Ctr Sec.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>79.32</b>	<b>86.65</b>	<b>86.05</b>	<b>84.75</b>	<b>81.75</b>	<b>80.55</b>	<b>79.25</b>

**STAFF PROFILE**  
**NON-CERTIFIED PROFESSIONALS AND MANAGERS**

	<b>Actual FY 2000</b>	<b>Actual FY 2001</b>	<b>Actual FY 2002</b>	<b>Actual FY 2003</b>	<b>Actual FY 2004</b>	<b>Actual FY 2005</b>	<b>Budget FY 2006</b>
Accountants	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Administrative Assts	8.00	7.00	7.00	7.00	8.00	8.00	8.00
Asst Athletic Director	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	0.00
Athletic Equip Manager	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
Auditorium Asst	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
Bookstore Manager	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
Computer Technician	2.00	2.00	2.00	2.00	3.00	4.00	4.00
Custodian\Chief	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
Director of Data Proc.	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
Director of Stud. Act.	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Director of Security	1.00	1.00	1.00	1.00	1.00	1.00	1.00
DORS Coordinator	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
Food Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Asst	1.00	1.00	1.00	1.00	1.00	1.00	1.00
In-School Suspension	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Nurses	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
Plant Engineer	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
Research Analyst	0.00	0.00	0.00	0.00	0.00	0.50	0.50
Residency Officers	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
TAPP (Child Care) Coord.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>51.35</b>	<b>50.85</b>	<b>52.55</b>	<b>30.25</b>	<b>33.25</b>	<b>35.75</b>	<b>37.00</b>

# Oak Park & River Forest Consolidated High School District No. 200

## Summary of Outstanding Debt

DATED	February 1, 2005				January 1, 2004				December 1, 2003			
ISSUE	G.O. LIMITED TAX SCHOOL BONDS				G.O. DEBT CERTIFICATES LIMITED TAX				G.O. DEBT CERTIFICATES			
SERIES	2005				2004				2003 A			
ORIGINAL PAR	\$1,675,000.00				\$2,400,000.00				\$6,000,000.00			
CALL DATE	12/1/2015 @ 100				12/1/2013 @ 100				12/1/2013 @ 100			
FINAL MATURITY	12/1/2017				12/1/2023				12/1/2020			
	Amount	Coupon	Interest	Total	Amount	Coupon	Interest	Total	Amount	Coupon	Interest	Total
06/01/05	-		20,426	20,426	-		44,434	44,434	-		120,185	120,185
12/01/05	25,000	2.40%	30,639	55,639	85,000	4.00%	44,434	129,434	210,000	4.00%	120,185	330,185
06/01/06	-		30,339	30,339	-		42,734	42,734	-		115,985	115,985
12/01/06	50,000	2.60%	30,339	80,339	90,000	4.00%	42,734	132,734	220,000	4.00%	115,985	335,985
06/01/07	-		29,689	29,689	-		40,934	40,934	-		111,585	111,585
12/01/07	55,000	2.75%	29,689	84,689	90,000	3.50%	40,934	130,934	225,000	4.00%	111,585	336,585
06/01/08	-		28,933	28,933	-		39,359	39,359	-		107,085	107,085
12/01/08	55,000	3.05%	28,933	83,933	95,000	3.50%	39,359	134,359	235,000	4.00%	107,085	342,085
06/01/09	-		28,094	28,094	-		37,696	37,696	-		102,385	102,385
12/01/09	55,000	3.05%	28,094	83,094	100,000	4.00%	37,696	137,696	245,000	4.00%	102,385	347,385
06/01/10	-		27,255	27,255	-		35,696	35,696	-		97,485	97,485
12/01/10	60,000	3.05%	27,255	87,255	100,000	4.00%	35,696	135,696	255,000	4.00%	97,485	352,485
06/01/11	-		26,340	26,340	-		33,696	33,696	-		92,385	92,385
12/01/11	60,000	3.50%	26,340	86,340	105,000	2.95%	33,696	138,696	265,000	4.00%	92,385	357,385
06/01/12	-		25,290	25,290	-		32,148	32,148	-		87,085	87,085
12/01/12	60,000	3.50%	25,290	85,290	110,000	3.20%	32,148	142,148	275,000	4.00%	87,085	362,085
06/01/13	-		24,240	24,240	-		30,388	30,388	-		81,585	81,585
12/01/13	65,000	3.50%	24,240	89,240	115,000	3.40%	30,388	145,388	285,000	4.00%	81,585	366,585
06/01/14	-		23,103	23,103	-		28,433	28,433	-		75,885	75,885
12/01/14	65,000	3.80%	23,103	88,103	120,000	3.55%	28,433	148,433	300,000	3.70%	75,885	375,885
06/01/15	-		21,868	21,868	-		26,303	26,303	-		70,335	70,335
12/01/15	70,000	3.80%	21,868	91,868	125,000	3.55%	26,303	151,303	310,000	3.85%	70,335	380,335
06/01/16	-		20,538	20,538	-		24,084	24,084	-		64,368	64,368
12/01/16	70,000	3.80%	20,538	90,538	125,000	3.70%	24,084	149,084	320,000	4.00%	64,368	384,368
06/01/17	-		19,208	19,208	-		21,771	21,771	-		57,968	57,968
12/01/17	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
06/01/18	-				-		19,301	19,301	-		51,184	51,184
12/01/18	-				140,000	3.95%	19,301	159,301	350,000	4.15%	51,184	401,184
06/01/19	-				-		16,536	16,536	-		43,921	43,921
12/01/19	-				145,000	4.05%	16,536	161,536	365,000	4.25%	43,921	408,921
06/01/20	-				-		13,600	13,600	-		36,165	36,165
12/01/20	-				150,000	4.25%	13,600	163,600	380,000	4.35%	36,165	416,165
06/01/21	-				-		10,413	10,413	-		27,900	27,900
12/01/21	-				155,000	4.25%	10,413	165,413	395,000	4.50%	27,900	422,900
06/01/22	-				-		7,119	7,119	-		19,013	19,013
12/01/22	-				165,000	4.25%	7,119	172,119	415,000	4.50%	19,013	434,013
06/01/23	-				-		3,613	3,613	-		9,675	9,675
12/01/23	-				170,000	4.25%	3,613	173,613	430,000	4.50%	9,675	439,675

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

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**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		
12/01/18	560,485			0	2017
06/01/19	60,458	620,943	2019		
12/01/19	570,458			0	2018
06/01/20	49,765	620,223	2020		
12/01/20	579,765			0	2019
06/01/21	38,313	618,078	2021		
12/01/21	588,313			0	2020
06/01/22	26,131	614,444	2022		
12/01/22	606,131			0	2021
06/01/23	13,288	619,419	2023		
12/01/23	613,288			0	2022
		613,288	2024		
<hr/>					
<b>\$</b>	<b>51,058,019</b>	<b>\$</b>	<b>50,207,348</b>	<b>\$39,167,154</b>	

*Levy Year Total Does Not Include Debt Certificates*



**District Goals  
For the  
2005-2006 School Year**

**Foundation:** In 1996, the members of the District 200 Board of Education boldly set a target date by which they challenged then faculty, administration, and staff of O.P.R.F.H.S. to have eliminated any gap in academic achievement when disaggregated by race. We were charged with this vital responsibility while also developing and maintaining programs and conditions for learning that support the fulfillment of each and every student's potential. The year 2006 is nearly upon us, and, while we have not yet eradicated race as a predictor of student achievement, we remain ever more dedicated to the realization of this goal. To assure that all students have an optimal educational experience at O.P.R.F.H.S., we continue to examine each program, each financial decision, each proposal for the renovation of our facility, each policy and procedure defining our interactions with all of our stakeholders to assure that we continue to employ our precious resources in a fair and equitable manner in support of the optimum achievement of all.

The District 200 goals for the 2005-06 school year have been constructed with this mission always before us, recognizing our stewardship of vital and increasingly rare resources generously provided by the citizens of our communities on behalf of the most precious asset we have – our youth.

Please apply the following key for administrators with primarily responsibility for each part of the action plans:

Superintendent/Principal = S/P  
Assistant Superintendent for Pupil Support Services = ASPSS  
Assistant Superintendent for Curriculum and Instruction = ASCI  
Assistant Superintendent for Operations = ASO  
Assistant Superintendent for Human Resources = ASHR  
Chief Finance Officer = CFO  
Director of Instruction = DI  
Director of Student Activities = DSA  
Director of Communications and Community Relations = DCCR  
Building Administrative Team = BAT

**Goal I: We will keep ever before us the challenge set before the faculty and staff of the District in 1996, to eradicate any performance gap within our school community and to bring all students to high levels of achievement. While we will continue to assess with care those initiatives designed to spur achievement that are already in place, we will also intensify our development of new initiatives designed to support the optimum academic performance of every student. We will identify and dedicate adequate financial and human resources to support these initiatives.**

Action Plan:

- A. We will assess the following student support programs to determine whether they are having a positive influence on their academic and personal progress while at O.P.R.F.H.S.:
  - 1. We will complete an evidence-based evaluation of the following academic and personal development support programs to determine whether they are having a positive impact on our students' achievement and include monthly report on Instructional Committee agenda:
    - a. P.S.A.E. Test preparation program
      - (1) Upon receiving test results this fall, determine its level of success and apply findings to improve program for 2005-06.
      - (2) Design ways to further improve off-site testing program. (DI)
    - b. Summer Bridge Program with related Parent Program (ASCI)
    - c. New Study Table procedures (ASPSS, Assistant Athletic Director)
    - d. CRISS (ASCI, DI)
    - e. Clustering(ASCI)
    - f. Project Scholar (ASCI)
    - g. Learning Seminar (ASCI)
  - 2. We will collect and analyze data throughout the year on each of the following support programs designed to assist students in their personal development:
    - a. S.O.L.O. (School of Limitless Opportunities), Harbor, Ombudsman, and individual tutoring as an alternate placement. ASPSS will provide report to Board in August based on pre- and post- grades, attendance patterns, and discipline records
    - b. F.R.E.E. (Females Reaching for Educational Excellence) and M.U.R.E.E. (Males United to Reach for Educational Excellence) ASPSS will track recidivism rates to discipline center, grades, and attendance.
    - c. Student Activities Program. Director of Student Activities will:
      - (1) review information received through new activities report instrument.

- (2) convene Student Activities Committee to determine viability of current clubs in light of emerging student interests for the 2006-07 school year and plan accordingly.
- d. Summer math packets: Mathematics division will assess effectiveness of these summer packets in minimizing drop off of knowledge over the summer. (Math division head)
- 3. To assure equity and fairness in the reporting of academic progress for all students, we will continue the work of the Philosophy of Grading faculty committee, focusing on our grading practices and the beliefs held by faculty throughout the school. Areas in which the committee will continue to work include:
  - a. how grading practices are affected by the Skyward grade book program
  - b. the various components included in computing a grade
  - c. perceived disparities between honors and non-honors classes
  - d. issues around grade inflation

Updates on these discussions will be provided to the Board through the Instruction Committee. (S/P, ASCI)

- 4. We will work with divisions as they develop new academic programs to meet diverse interests and needs:
  - a. Support the English and history divisions in developing a new World Studies course.
  - b. Apply the Illinois International High School grant monies to develop interdisciplinary programs with an international focus; identify additional funding sources to allow us to grow this initiative beyond the life of the two-year grant. The program will:
    - (1) assist teachers in integrating international content into courses in their discipline
    - (1) support faculty participation in graduate or professional activities related to international education, the study of world cultures, and/or world languages
    - (2) support international experience that can be related to teaching and learning in the classroom
    - (3) develop, obtain, maintain materials with international content (DI)
  - c. Investigate the potential of other academic support programs, such as Honor Guard or Study Circles, for use with our students.

- d. Review divisional and individual faculty goals to assure their reflection of Goal I.
- e. Pilot Lesson Study process in some departments.
- f. Recruit faculty to learn more about MSAN Agile Mind curricular program.

(ASCI, DI, IC)

- 5. We will continue divisional work on assessments in core curricular areas to gauge student performance standards in those areas.

(S/P, ASCI, DI)

- 6. In September, each division will set specific goals related to diminishing the learning performance gap. Progress toward these goals will be reported to the Board of Education in April 2006. Division heads will set individual goals related toward this end and will review with the assistant superintendent for curriculum and instruction in September and will be evaluated on progress made in April, 2006.

- 7. We will increase our efforts to work with District 97 Board of Education, faculty and staff on mutually constructed initiatives to eliminate a performance gap among our students.

- a. Build a strong relationship with new District 97 superintendent; together, identify new areas of potential collaboration and support.
- b. Explore interests within Districts 90 and 97 in forming a three-district task force on achievement initiatives.

(Board of Education, S/P, ASCI, DI)

- 8. The special education division will deepen the implementation of the following program adjustments begun in 04-05:

- a. The REI (Regular Education Initiative) curriculum will parallel the general education and Learning Development curriculum; classes will be more fully integrated with general education classes.
- b. Materials and teacher-to-student communication will be age appropriate.
- c. Instructional groups will be smaller, with students grouped by abilities and needs; we will continue to work to keep our students with Emotional Development concerns in programs on campus.

- d. Reach out across ability levels to provide support for special needs students; work to increase number of students in the LD program taking AP tests.
- e. Implement the training provided in 04-05 for LD staff in C.R.I.S.S. (Creating Independence through Student-owned Strategies).
- f. TEAM staff will apply training in systemic instruction, emphasizing instructional procedures, task analysis, specific teaching strategies, natural cuing, reinforcement, and data collection to teach each skill. TEAM staff will continue involvement in the Illinois Autism/PDD Training and Technical Assistance Project, sponsored by the Illinois State Board of Education, requiring close collaboration of the family of an incoming freshman, the elementary district personnel, and the TEAM staff.
- g. TEAM staff will focus on strengthening articulation and consistency with sender districts regarding methodologies, strategies, and therapies used in the program. We will hold a tri-district workshop featuring Adrienne Allen, Direct Instruction Specialist, focusing on the use of Direct Instruction methodology in using the SRA Direct Instruction materials.
- h. At the invitation of the ISBE, TEAM chair and CITE (Community Integrated Transition Education) teacher will speak at the fall Conference for Special Educators on their creation and implementation of our CITE program.
- i. Implement the recommendations made to the Board of Education and the special education division by University of Wisconsin Special Education Specialists upon concluding their year-long review of our programs:
  - (a) Increase focus on developing students' independence and self-determination skills
  - (b) Sustain a functional curriculum in which academic development for TEAM students is integrated into real-life contexts and community/adult skills.
  - (c) All special education aids will participate in all divisional staff development activities.

(Director for Special Ed, program chairs, ASPSS)

- 9. To assure the continued efficacy of our support programs for our students in our Emotional Development Program, we will implement what was learned through our staff development program in 2004-05 on reducing discipline referrals and making effective classroom management a teacher-directed, intervention-oriented approach that

includes positive student-teacher interactions and student-teacher activities.

- a. Teachers will implement activities learned to improve relationships with students and establish environments in which students will be more successful.
  - b. Special Education division staff will conclude investigation of a partnership with the Illinois State Board of Education and Behavioral Disabilities and Positive Behavioral Interventions and Support Network (ISBE EBD/PBIS) in order to be trained in the use of PBIS, a network that uses data collection to guide targeted interventions. (Director of Special Education, program chairs, ASPSS)
10. We will reconfigure of responsibilities between the offices of the Assistant Superintendent for Pupil Support Services and the Director of Guidance (formerly the Division Head for Dean/Counselors) in order to enhance student, parent, and staff timely access to the services of both offices. Adjustments will also provide the Assistant Superintendent for Pupil Support Services the time to work more closely with students, staff, and parents on any issues of student behavior and discipline, guidance and counseling, special education services, health services, building security, student activities, and athletics. (S/P, ASPSS)
  - a. Release Director of Guidance from student caseload.
  - b. Assign the following responsibilities to Director of Guidance:
    - (1) Serve as school liaison to directors of external service providers.
    - (2) Oversee the functioning of our Pupil Support Service teams and participate in the evaluation of this program. Implement the use of the new Procedural Manual for PSS Teams. Collect and report on data regarding numbers of students served by PSST, nature of services extended, measurable impact on academic and personal success.
    - (3) Serve as administrative member on Crisis Management Team
    - (4) Work with Registrar's office staff and supervise registration and enrollment of students.
    - (5) Serve as administrative liaison to Coordinator of Community Resource Center and 308 services.
    - (6) Work with Residency Officer and, as necessary, hold residency hearings.

- (7) Coordinate efforts with Director of Student Activities to plan class meetings and annual student assemblies.
11. We will review current disciplinary processes, procedures, and options to decrease loss of instructional time due to application of appropriate disciplinary consequence. (S/P, ASPSS)
  - a. Design additional behavioral interventions aimed at decreasing the number of students receiving 10-day suspensions. Seek creative additional interventions to change behavior.
  - b. Continue to emphasize education over punishment by implementing an additional option within the Code of Conduct to decrease days of student suspension for first-time substance abuse through successful completion of substance abuse treatment program.
  - c. Evaluate the merit of adding a campus community service component to the list of possible disciplinary consequences, delineating any additional funding and personnel such a program would require.
  - d. Develop additional strategies within the Emotional Development Program to reinforce appropriate behavior while decreasing loss of instructional time.
  - e. Have ASPSS learn more about other behavioral interventions used in other MSAN schools to diminish tardiness such as the "Tardy Log" to present to Joint Study Committee on Student Discipline and Behavior.
  - f. Conclude the activities of the Regional Superintendent's Independent Audit Team.
    - (1) Receive and distribute the final report to the Board of Education.
    - (2) Schedule a meeting of the Board's Community Relations Committee for public presentation and discussion of the findings.
    - (3) Review findings and implement process for their implementation.

**Indicators of Achievement:**

- We will present to the Board data supportive of the continuation or adjustment of the student support programs referenced here.
- Fewer students receiving ED services will have lost instructional time due to referral to our discipline system.
- The Instruction Committee will receive evidence-based evaluations of the success or need for adjustment of the academic support programs referenced here.

- The Board will receive a summary of the discussions of the Philosophy of Grading Committee and any recommendations for changes in our current procedures.
  - Staff and parents of special needs students will experience improved communication between them; staff will be able to demonstrate that recommendations for programmatic changes have been implemented.
- B. We will review current and develop new support programs for our parents to determine whether they are strengthening our partnerships with our parents as we work together on behalf of the personal development and academic success of their students:
1. Replace the prior Progress Report system with a new Mid-Quarter Failure Warning report, designed to assure that all students and their parents receive early, clear communication about any potential academic failures. At the start of each course, faculty will also provide parents with a course profile that specifies how teachers and parents will communicate at any time throughout a semester on the academic progress and performance of students who are not in danger of failing.  
(S/P, ASCI, ASO)
  2. Begin the discussion with faculty and parent representatives about the most appropriate, helpful access through Skyward to student data for the 2006-07 school year. (S/P, ASCI, ASO)
  3. Activate automatic calling system to inform parents in more timely, accurate manner of student non-attendance and, thus, potential academic difficulty. (ASPSS, ASO)
- Indicators of Achievement:** Parents will receive and be able to use information on any student trancies and/or potential academic failures in a more timely manner. The number of students failing classes or being dropped for trancies will be lowered. We will receive fewer complaints from parents regarding our processes and procedures. Students will have improved attendance.
4. The special education division will implement the additional programs:
    - a. the division will develop a series of six evening programs to offer our parents the opportunity to express ideas, ask questions, receive information, and give feedback to the special education program.
    - b. two Saturday morning programs on current topics in special education will be offered to encourage parents, teachers, and community members to learn and work together at the school.



- c. a survey will be given to parents and guardians after each IEP meeting with a pre-addressed, stamped envelope, to assist the staff in obtaining additional insight from parents on the IEP process and the work of division leadership.
- 5. The special education division leadership will continue the practice of monthly meetings with interested parents.

(Director of Special Education, program chairs, ASPSS)

**Indicators of Achievement:** Programs will be well attended by parents; follow-up surveys will express positive feedback.

- C . We will review and develop faculty and staff development programs to support continuous professional growth and progress toward the fulfillment of Goal I. Our School Improvement Plan identifies four goals that direct the school professional development programs.
  - 1. Construct a faculty recruitment and retention plan and processes for use by administration to demonstrate our deep commitment to and support for attracting and hiring minority teachers. (S/P, ASHR)
  - 2. Implement a staff development calendar as proposed by the Staff Professional Development Committee that helps staff better address both student personal and academic needs through presentations on the following topics:
    - a. knowing and applying the responsibilities of being a mandated reporter
    - b. understanding vital issues regarding adolescent health; capacity for using an *epipen* with students
    - c. preparing regular education faculty for involvement in special education staffings
    - d. assisting faculty in developing tools to assure effective teacher/parent interactions
    - e. identifying areas in which data can be used to enhance student performance; continuing evidence-based efforts designed to narrow disparities in achievement
    - f. applying cultural competency in the classroom
    - g. reviewing promising practices in eliminating a performance gap among students, possibility through a tri-district institute day
    - h. initiating a dialogue amongst faculty, staff, and students about diversity and difference and how the school can promote stronger, supportive relationships throughout the school and community

- i. working with all staff about appropriately working with special needs students  
(BAT)
3. Support Pupil Support Service Teams in their second year with tools to improve internal communication as well as communication with families. (Director of Guidance, ASPSS)
4. Provide special education division with a series of presentations focusing more specifically on changes in laws regarding special education, health/safety issues regarding students with disabilities, working sensitively and successfully with students with disabilities and their families. (Director of Special Education, ASPSS)
5. In addition to the standard evaluation programs for program chairs and administrators, the Director of Special Education and program chairs will pilot a two-part evaluation method to gather feedback from all constituencies with whom they have contact. A survey will be given to all faculty and staff involved in an IEP process to obtain feedback on the program chairs' and the Director of Special Education's conducting of IEP meetings and the general direction of the department/division. (The other part of this method is the parent survey referred to earlier in this document.)
6. Use Title I funds to provide two release periods to introduce a literacy coaching model to the staff through our two reading specialists; schedule an additional CRISS session for faculty for early fall. (ASCI)

**Indicators of Achievement:** Staff and faculty evaluation of staff development opportunities will express satisfaction with information received and skills strengthened.

- D. We will provide the Board of Education with increased information and support in the following ways:
  1. Include discussion of achievement initiatives on monthly Instructional Committee agendas
  2. Begin to establish a review of superintendent/principal responsibilities. Develop a superintendent/principal replacement process and transition calendar for installation of new superintendent/principal in July of 2007.
  3. Begin to prepare possible reconfiguration of administrative roles and responsibilities within Instructional Council and Building Administrative Team to implement with arrival of new superintendent (S/P, ASCI, ASHR)

4. Publish a comprehensive budget document in the ASBO certificate of Excellence format (CFO)

**Indicators of Achievement:**

- Board will be well informed regarding instructional initiatives.
- Board will have reviewed and determined their position on any potential administrative restructuring and will be able to factor it in as they decide upon the selection process for the 2006-07 superintendent/principal replacement process.

**Goal II: Reflecting the directive of the Board of Education to stretch the level of funding provided by our 2002 referendum until 2010, we will continue to identify and implement additional means of sustaining the District's financial resources and assuring their fair and equitable use in achieving the District's main goals.**

**Action Plan:**

- A. By focusing on developing a stable, highly qualified and well-trained staff, we will continue the improvement process of internal controls, of timely and accurate reporting, and our capacity to identify and implement cost savings. This will be accomplished through the following means:
  1. The purchasing coordinator will:
    - a. continue to seek staff development opportunities and improve bid process skills; work cooperatively with other school districts based on relationships made as a part of IASBO (Illinois Association of School Business Officers) to seek better pricing
    - b. design and implement a training session for clerical personnel in the fall that will include purchasing guidelines and report writing skills using Skyward
    - c. write purchasing and accounts payable manuals that include policies and procedures
    - d. clean up and consolidate our vendor list
  2. The payroll coordinator will:
    - a. join the American Payroll Association and enhance her knowledge of payroll law
    - b. work on streamlining the approval process and standardization of forms and reporting process
    - c. study and become familiar with all union contracts

- d. work cooperatively with Human Resources to tighten and improve internal controls
  - e. implement fully the balancing controls
3. The accounts payable clerk will:
- a. receive training for the position
  - b. tighten internal controls around deposit collection and recording
  - c. help the purchasing coordinator clean up the vendor list
  - d. help train departmental clerical staff in the fall on proper purchase order procedures, account code usage, and proper authorization.

**Indicator of Achievement:** We will be using a paperless purchase order process resulting in fewer errors.

4. The supervisor of finance will:
- a. join IASBO and create new relationships with other school district personnel in the same role in order to share information and enhance skills
  - b. focus attention on Illinois School District Funding issues
  - c. improve and simplify the Treasurer reconciliation process
  - d. work closely with staff to ensure accurate recording of accounting data
  - e. improve the grant reporting and collection process
  - f. assist the Chief Finance Officer with the budgeting process
  - g. assist the CFO with the auditing process

**Indicators of Achievement:**

- Reconciliation with the Township Treasurer's office will be simplified and timely.
  - We will be working with accurate and timely data.
  - We will be able to close FY 2006 and commence the audit in early August.
5. The bookstore supervisor will:
- a. implement the new inventory system
  - b. continue to build relationships with division heads in order to improve the book ordering process

- c. continue to implement cost savings initiatives to lower costs for families
- d. explore the possibility of enhancing parent access to web-based book ordering and payment of registration fees

**Indicator of Achievement:** The bookstore budget will be at or near the breakeven point. We will have passed on the lowest possible costs to our families through our bookstore or through web access.

- 6. The food service director will:
  - a. participate in the redesign and construction of the serving areas and kitchen equipment
  - b. enhance the menu selection and presentation of food
  - c. focus on increasing staff and student participation rates
  - d. develop an equipment replacement schedule; District will begin accumulating an adequate fund balance to meet such future needs
  - e. develop a student committee to review menu selections and gather valuable customer input
  - f. continue to participate at the state level in food service organizations
  - g. play a leadership role in the purchasing cooperative
  - h. join efforts with CFO to gain District 97's food service contract and be enabled to take advantage of their unused commodities (S/P, CFO)

**Indicators of Achievement:**

- The redesign of our food service and preparation areas will be completed on time; we will experience a reduction of time spent by staff and students waiting in line and an increase in customer satisfaction and in revenue.
- Throughout the Business Office, staff will be able to demonstrate the accomplishment of each of these objectives. Clerical staff will have mastered Skyward skills related to student and financial data including processing purchase orders and monitoring departmental budgets. They will have enhanced computer software skills on Microsoft Office products. Their performance will demonstrate stronger organizational and customer service skills.

**B. Retain a strong, competitive health insurance program.**

- 1. The CFO will work cooperatively with the ASHR to reconvene the Insurance Committee and begin the renewal process early in the fall.

2. The Committee will accomplish the following:
    - a. develop a communication plan designed to better inform staff of their options and to encourage them to migrate to lower cost plans
    - b. evaluate the option of self-insurance
    - c. explore the option of forming an alliance with District 97, District 90, the villages of Oak Park and River Forest, the Oak Park Township, and the Park District of Oak Park.
  3. The CFO and ASHR will work on wellness plan with Faculty Senate that will enhance the health insurance benefit by improving staff health and lowering utilization rates.
- C. Improve the presentation of the annual budget by reconstructing the budget book in the expanded format for Certificate of Excellence approval. (CFO)
- D. Work to resolve continued issues related to O.P.R.F.H.S.'s financial oversight by the Cicero Township School Treasurer's office in the following manner:
1. Work cooperatively with Township trustees to accomplish our goal of greater accountability and transparency of Treasurer holdings and balances by district
  2. Work cooperatively with Treasurer staff to simplify and improve the reconciliation process
  3. Pursue cost reduction initiatives with Treasurer (S/P, CFO)
  4. Continue to seek a legislative remedy to withdraw from the Township Treasurer relationship
- E. Strengthen relationships with other taxing bodies in the following ways:
1. Work actively to strengthen cooperation between the taxing bodies in Oak Park and River Forest (S/P, CFO)
  2. Explore cost savings and sharing in the areas of health insurance, residency, food service and commodities, use of facilities, Park District and District 200 resources between Ridgeland Common and South Field, TIF agreements, PTAB issues  
(S/P, CFO)
- F. Strengthen District participation in professional finance organizations by increasing staff involvement with IASBO, West Suburban Business Manager meetings, and ED RED in order to keep skills and knowledge current. (CFO)
- G. Complete phase-in process of referendum rates through the following steps:

1. Provide information to Board on options for final year of phase-in
  2. Discuss with BAT, Board, and community
  3. Incorporate the phase-in into the five-year plan financial plan
  4. Approve the levy in December
- H. Examine potential reorganization plans for support functions across the district to effect efficiencies of scale relative to personnel expenditures and operations while holding staff disruption to a minimum.
1. Work with administrative staff in all potentially affected areas to construct and present to the Board a plan reflective of such adjustments and relative savings and additional expenditures.
  2. If approved, provide any potentially affected staff the opportunity to consider reconfigured or new positions for which they have demonstrated skills and abilities.
  3. Implement such changes in January of 2006.  
(S/P, ASHR)
- Indicators of Achievement:** Administrators working on each of these initiatives will present evidence to the Board of their accomplishment.

**Goal III. As we approach the one hundredth anniversary of O.P.R.F.H.S. at our current 201 N. Scoville site, we must continue to assure that every aspect of our vintage physical plant and our operating systems continue to meet the requirements of a first-rate instructional and co-curricular program for all our students and reflect the high expectations and pride our communities hold for this institution.**

Action Plan:

- A. We will continue to improve the capacities of our Skyward programs and other computer software and our facility in using them in each of the following areas:
1. Financial record keeping will be changed in the following ways:
    - a. Adjust accounting system to better serve Pay to Play and intramural programs
    - b. Apply to obligations related to our library, our athletic programs, and our bookstore
    - c. Enhance sharing of student data base through food service and bookstore software programs
    - d. Explore use of web based payment plan for registration fees and books (ASO, CFO)

2. Management of student data
  - a. Complete revisions of new grade book system
  - b. Train staff in its use and implement it for first quarter.
3. Use with pupil support programs
  - a. Implement the program for scheduling parent/teacher conferences
  - b. Improve use of Skyward to inform faculty of necessary student accommodations
4. Faculty access to and application of data
  - a. Explore the addition of a Data Base Manager position
  - b. Train faculty and staff in accessing and analyzing data to aid student performance
  - c. Maintain Faculty/Staff Skyward Advisory committee to identify emerging issues or potential for new uses
5. Parent access to student records
  - a. Identify faculty and staff members and parents for advisory committee
  - b. Convene Committee to identify which data would be most meaningful and helpful
  - c. Select or construct a program to provide parents with such access and build an implementation schedule for 2006-07 (S/P, ASO, ASCI, DI)

**Indicators of Achievement:** Faculty and staff will express greater satisfaction with applications and use of these programs; data-supported reports on student performance will be standard practice.

- B. We will improve “real-time” communication, via technology, with parents and community members.
1. Implement new automated calling system to streamline school’s ability to report student absences to parents in “real time” and communicate any emergency information quickly to all homes. (ASPSS, ASO)
  2. Revise job description of Attendance Coordinator. (ASPSS)
  3. Introduce new website resources to staff, students, parents and community members. ( Director of Information Systems and Technology, DCCR)



**Indicators of Achievement:** Parents will express more satisfaction with receiving timely, accurate student attendance information. Records will indicate an increased use of our website.

- C. We will continue building renovations to retain or enhance optimal learning and teaching conditions.
1. Use Facility Advisory Committee to evaluate work for summer of 2006 and develop ongoing renovation plan.
  2. Review ceilings and lights in gymnasiums to determine the viability of consolidating all ceiling and light replacement work into one summer season.
  3. Evaluate boiler repair history, efficiency, and reliability; formulate recommendation for replacement calendar
  4. Continue to evaluate construction, renovation, remodeling projects for instruction while balancing need to maintain “bricks and mortar” of building; develop a continuous six-year construction/renovation plan.  
(ASO)

**Indicator of Achievement:** Our students and staff will continue to work in optimal conditions for learning.

- D. Determine viability of projects having an impact on or relating to our neighborhood and our extended community and move forward.
1. Provide the Board of Education with all requested information to facilitate their deliberations about the possibility of lights on the stadium field.
  2. Proceed with the mall renovation project, involving all stakeholders.
    - a. Complete mall design within current financial resources.
    - b. Work closely with the Village of Oak Park in planning the renovation of the street portion at East Avenue and Lake Street. Implement knowledge of village infrastructure underneath mall area to assure viable renovation.
    - c. Explore and, if appropriate, pursue additional funding options
    - d. Engage architectural design students in mall landscaping and science students in potting plants for summer '07 installation.
  3. Continue to explore possible collaboration with the Oak Park Park District and the village of Oak Park on future use and development of Ridgeland Commons and the South Fields.

4. Implement an ID system for all construction workers involved in summer and school-year construction projects.
5. With the Policy Committee and the Board of Education, design a fair and appropriate system for determining the cost of facility use by outside users.  
(S/P, ASO)

**Indicators of Achievement:**

- The decision whether or not to proceed with lights on the stadium field will be decided
- The mall project will be ready for summer '06 groundbreaking
- Constructive, creative meetings with the OPPD will continue.
- All construction workers will wear ID's when on campus.
- A new fee schedule for facility use will be in place.

**Goal IV: As the responsibilities and needs public schools must meet on behalf of all students increase in number and complexity, our own institutional need to foster clear, timely communication among ourselves and with our students, parents, neighbors, and extended community is increasingly vital in supporting our students' success. In 2005-06, we will continue to pursue and solidify strong relationships with and across each constituent group.**

- A. We will undertake the following to communicate clear expectations and sustain strong relationships with our students:
  1. Develop a clear, efficient policy and procedures regarding media access to and publicity about students and their noteworthy achievements. (ASHR, DCCR)
  2. Work with Student Council to expand the topics for and student and staff attendance at Student Issues Forums  
(ASPSS, S/P, DSA)
  3. With Faculty Senate and the leadership of student organizations, begin the planning for the 2006-07 Student/Staff Institute Day. (S/P, ASCI, DI, DSA)
  4. Monitor success of new student organizations and effectiveness of newly implemented selection and evaluation process. (DSA, ASPSS)
  5. Pursue more formalized relationship with Oak Park Volunteer Center and student organizations providing mentoring programs to elementary and middle schools. (S/P, DSA)

6. Evaluate Tardy Log concept employed at other MSAN schools as effective means of further diminishing student tardiness. (ASCI, ASPSS)
7. Work with faculty and student representatives to explore possible suitable attendance and timeliness incentive program. (S/P, ASPSS)
8. Implement any recommendations resulting from the independent audit of our student discipline system provided by the Office of the Regional Superintendent. (S/P, ASPSS)

**Indicators of Achievement:**

- These objectives will have been met; students will express satisfaction with student activities opportunities;
  - Concerns expressed regarding discipline system will have been addressed, with appropriate changes implemented.
- B. We will undertake the following to improve communications and strengthen relationships with our parents:
1. Ask APPLE and PTO to work together to develop a parent-to-parent mentoring program with Districts 90 and 97. (S/P)
  2. Begin the design for parent access to student data; determine what is most valuable, viable, and sustainable. (BAT, Instructional Council)
  3. Communicate new attendance office calling system to parents; have trouble shooting system in place as we begin its implementation. (S/P, ASPSS, DCCR)
  4. Strengthen collaboration between middle schools and high school of parents belonging to APPLE and PTO to facilitate student transition and parent knowledge of and comfort with high school programs, expectations, and opportunities. (S/P)
  5. Assist PTO in implementing new Student Activity Nights. (ASPSS, DSA)
  6. Renew activities of the Community Relations Committee of the Board of Education. (S/P)
  7. Write, call all parents of students developing first-period tardy profile during first quarter, informing them of potential academic consequences. (S/P.)

8. Build this fall upon last year's first ever Math Night for parents.

**Indicators of Achievement:**

- Parents will express a sense of true involvement in the activities of the high school
- Eighth graders will experience a smoother transition to high school, with fewer freshmen being referred to the discipline system.

- C. We will undertake the following to improve communications and strength relationships with our extended community, inclusive of our parents:

1. Use new website capabilities to maximize the Communications/Community Relations site's use as a timely, accurate, and highly cost effective communications tool.
2. Assure uniformity and accuracy of all new contents on landing pages and links in new website.
3. Formalize and expand O.P.R.F.H.S. inserts in River Forest and Oak Park village newsletters.
4. Revamp Annual Report format, taking advantage of more focused audience and greatly reduced cost.  
(DCCR)
5. Hold some Board of Education committee times and occasional topical forums in the evening to accommodate citizen interest and participation. (S/P)
6. Guarantee feedback from APPLE, Boosters, PTO, Citizens Council, and Concert Tour Association, as community representatives, on all proposals for substantive policy changes.  
(S/P, ASHR)
7. Assist Alumni Association in expanding summer enrichment grant program.
8. Investigate interest in open house for area realtors.

**Indicators of Achievement:** Our neighbors and extended community will express satisfaction with the adequacy and timeliness of information received about activities and programs at the high school and their access to our Committee and Board meetings, our administration, and our facilities, as appropriate.

- D. We will take the following steps to strengthen the communication and relationship among the Board of Education, faculty, and staff members:
1. Schedule more frequent opportunities for Board/faculty dialogue, inclusive of attendance at FSEC meetings, invitations of entire divisions to Instruction Committee meetings, new faculty/Board conversation. (S/P)
  2. Continue strong support of voluntary teacher mentoring program. (S/P)
  3. Conduct exit interviews with any departing faculty and staff members. (S/P, ASHR)
  4. In concert with head custodian, assistant head custodian, director of building and grounds, and union steering committee, implement a fair, effective evaluation plan for building and grounds personnel. (ASO)
  5. Employ new performance review plan with non-certified, professional managers' staff. (ASHR)
  6. Complete successful negotiations of multi-year contract with security personnel. (ASHR, ASPSS)
  7. Develop new ways of building spirit of teamwork and collaboration among members of Instructional Council ( S/P., ASCI)
  8. Increase support for the African American Faculty Advisory Council under new leadership (S/P.)

**Indicators of Achievement:**

- Board and faculty alike will express satisfaction with opportunities provided for exchange of ideas and opinions
  - New staff will experience smoother, more satisfactory start to career at O.P.R.F.H.S.
  - All staff will now benefit from a fair and consistent evaluation plan
- E. To strengthen a positive, supportive climate for all within our extended school community, we will undertake the following:
1. Seek to identify and then implement means to further strengthen our ability to pursue projects of mutual interest and benefit to the students of O.P.R.F.H.S. and other institutions within our communities, especially Districts 90 and 97. (S/P, BOE)

2. Convene a committee of staff, students, parents, and community to design our 100<sup>th</sup> anniversary of O.P.R.F.H.S. on this current site. (S/P, DCCR)
3. Serve as a major participant in River Forest's 125<sup>th</sup> anniversary celebration. (S/P, DSA))

**Indicators of Achievement:**

- We will have nourished our relationships with our partner community institutions, moving forward on projects which could effectively and efficiently combine our resources to benefit our students and our communities.
- We will sustain anniversary celebration calendar ready to implement during the 2006-07 school year.
- Our collaboration with River Forest will result in a successfully combined Homecoming 2005/River Forest Anniversary Parade on October 8, 2005.

## GLOSSARY

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**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.

**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.

**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.

## GLOSSARY

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**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:

• Education	2.95
• Special Education	.02
• Operations & Maintenance	.25
• Transportation	.12
• Working Cash	.05
• Life Safety	.05

**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.



## GLOSSARY

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**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.