

Oak Park Elementary School District 97
Oak Park, Illinois

**Board of Education
Recommended
Budget**

**July 1, 2002 - June 30,
2003**

Oak Park Elementary School District 97 Fiscal 2002 - 2003 Recommended Budget

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Forward

This Budget Book presents District 97's recommended Fiscal 2003 expenditure budget and estimated revenues for the Board of Education and the Oak Park community. The state requires that Boards of Education adopt an annual budget before the end of the first quarter of each year. To fulfill this requirement, the following budget calendar will be followed:

May 22, 2002	Approve resolution to place budget on display and for notification of Public Hearing
July 1 - August 21	Budget on display, Administration Building, 970 Madison
July 24	Public Hearing
August 21	Budget Adoption

The state budget is reported by Fund (an independent accounting entity to which expenditures and revenues are assigned according to their specific purpose; as Educational, Bond and Interest, Transportation, etc.), and summarized by Function - describing the activity performed to accomplish an objective (as Instruction, Support Service, Community Service, etc.), and Object - the service or commodity obtained as a result of the expenditure (as salary, benefit, contracted services, supplies, and equipment). District 97's budget is organized by Program, which may cross functions (as General Instruction, Special Education, Lunch, etc.). To provide the reader a comprehensive summary of the Oak Park Elementary District 97 Fiscal 2003 budget, the material in this book is presented both in summary form and by Program. Each Program's revenues are identified as to source (local, state, or federal) and expenditures are summarized by object. Narrative summaries of the activities relating to these revenues and expenditures are also provided. Grant based programs are designated in *italics* in the Table of Contents. Some grants are fully funded and some require a local match. These sources are noted in the summaries.

The book is divided into following sections:

Section One: Budget Summary

Summary of total expenditures and revenues and their effect on Fund Balances, in both narrative and statistical form.

Sections Two - Ten: Summaries by Fund

Overview of revenues by source and expenditures by object for the Educational, Operations & Maintenance, Bond & Interest, Transportation, IMRF/Social Security, Working Cash, Fire Prevention and Safety, Site & Construction, and Employee Health Insurance Funds. Narrative detail is given by Fund and/or Program.

Section Eleven: Supplemental Material

Five Year Projections, EAV and Tax Rate History, Enrollment, Glossary.

MISSION STATEMENT

Our mission is to educate every child to be an academically successful student, a socially responsible citizen, and a lifelong learner... by teaching the necessary knowledge and skills, and the appreciation of cultural diversity, within schools that foster excellence, mutual respect, creativity, and the joy of learning with an effective, caring, innovative staff, in partnership with home and community.

...Adopted by the District 97 Board of Education, December 19, 1990

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Section One

Budget Summary

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Statement of Fund Balances

Year Ending June 30, 2003

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	Balance 7/1/2002	Projected FY03 Revenues	Recommended FY03 Expenditures	Other Sources (Uses)	Impact On Reserves	Projected Balance 6/30/2003
Educational	25,016,593	37,312,301	44,143,195	12,000	(6,818,894)	18,197,699
Operations & Maintenance	1,773,828	5,581,776	5,563,919	0	17,857	1,791,685
Transportation	987,981	1,686,598	1,878,673		(192,075)	795,906
IMRF/Social Security	1,501,789	1,196,416	1,190,000		6,416	1,508,205
Working Cash	5,836,962	225,000	- 0 -	(225,000)	0	5,836,962
TOTALS - Operating Funds	35,117,153	46,002,091	52,775,787	(213,000)	(6,986,696)	28,130,457
Life Safety	773	0	836,000	836,000	0	773
Site and Construction	15,982,661	1,830,000	9,235,000	25,000	(7,380,000)	8,602,661
Bond and Interest	1,858,928	4,775,654	4,610,224	(75,000)	90,430	1,949,358
Employee Health Insurance	812,183	25,000	N/A		25,000	837,183
TOTALS - All Funds	53,771,698	52,632,745	67,457,011	573,000	(14,251,266)	39,520,432

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Comparison of Expenditures

Actual and Budget

Fiscal Years 2002 and 2003

	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (Budget)	Percent Change From Actual
Educational	44,143,195	42,184,030	40,536,644	4.64%	8.90%
Operations & Maintenance	5,563,919	5,488,575	5,488,223	1.37%	1.38%
Transportation	1,878,673	1,781,289	1,724,169	5.47%	8.96%
IMRF/Social Security	1,190,000	1,142,000	1,081,874	4.20%	9.99%
SUBTOTAL - Operating Funds	52,775,787	50,595,894	48,830,910	4.31%	8.08%
Life Safety	836,000	65,000	65,453	1186.15%	1177.25%
Site and Construction	9,235,000	28,437,000	23,616,648	-67.52%	-60.90%
Bond and Interest	4,610,224	4,617,540	4,614,561	-0.16%	-0.09%
Insurance	N/A	N/A	(510,272)	N/A	N/A
TOTAL - All Funds	67,457,011	83,715,434	77,127,572	-19.42%	-12.54%

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OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Comparison of Revenues

Actual and Budget

Fiscal Years 2002 and 2003

	Projected FY03 Revenues	FY 02 Revenues	Actual FY 02 Revenues	Percent Change (Budget)	Percent Change (From Actual)
Educational	37,312,301	36,918,583	36,539,265	1.07%	2.12%
Operations & Maintenance	5,581,776	5,124,495	5,202,223	8.92%	7.30%
Transportation	1,686,598	1,813,907	1,533,919	-7.02%	9.95%
IMRF/Social Security	1,196,416	1,195,984	1,151,548	0.04%	3.90%
Working Cash	225,000	585,417	252,838	-61.57%	-11.01%
SUBTOTAL - Operating Funds	46,002,091	45,638,386	44,679,793	0.80%	2.96%
Life Safety	0	1,500	252	-100.00%	-100.00%
Site and Construction	1,830,000	1,000,000	1,482,956	83.00%	23.40%
Bond and Interest	4,775,654	4,352,169	4,663,829	9.73%	2.40%
Employee Health Insurance	25,000	20,000	22,792	N/A	N/A
TOTAL - All Funds	52,632,745	51,012,055	50,849,622	3.18%	3.51%

Narrative Summary of Fiscal 2003 Budget

Expenditures

Decrease in **expenditure budget** (all funds) of \$16.3 million (-19%) from Fiscal 2002 representing the facilities projects authorized in the April 1999 referendum.

Increase in expenditure budget of \$2.2 million (4.3%) from Fiscal 2002 in **operating funds** (Educational, Operations & Maintenance, Transportation, IMRF/Social Security, and Working Cash).

Increase average 4% for **teachers' union contract salaries**.

Increase of 8.9% for all **salaries**, including retirement incentives, partial payment of TRS (Teachers' Retirement System) contributions, and 19.2 new certified staff members (1.0 FTE curriculum leader (middle level curriculum adaptation), 4.5 special area (PE/art/music), 4.0 FTE Special Education, 1.21 FTE nurse, 2.0 FTE gifted, (4.0) FTE 6th grade classroom, 5.0 FTE ML exploratory/elective, 2.0 FTE 6th grade reading, 1.0 FTE resource, 2.0 student support, .5 sabbatical replacement).

Increase of \$668,000 for **health benefits** based on premium required for funding of estimated claims and administration costs for self-insurance program (see Section 10). Premium increases are 28%. The budget increase is 43% and is a result of medical inflation, changes in teachers, secretaries, and teacher assistant contracts, additional staff and maturing the self-funding program to a full 12 months coverage.

Increase in **Operations & Maintenance** budget reflects four additional positions for the new middle schools (netted by reduction of one maintenance position), health insurance coverage (increase in contract coverage and cost of premiums), addition of dental insurance, anticipated increase in cost for utilities (electric), maintenance contract for HVAC systems in new middle schools, and estimated costs for operations

and maintenance of schools.

Increase in budget to staff elementary **World Language** program required for the approved implementation is \$46,000, for a total of \$307,000. The budget is for certified staff and non-certified instructors.

Increase in contractual and state requirements for payments due for certified staff members retiring under the **TRS Early Retirement Option** (ERO) of \$316,000. These payments will be partially offset by salaries paid to staff hired to replace these senior staff members

Increase of salaries and time, (including increases in FY02 contract that were not budgeted), retirement stipends, and new positions (2 clerks for the middle schools, administrative assistants for Lincoln and Longfellow, and an additional assignment in the Personnel Department) add \$225,000 to the budget for **secretary salaries**.

Increase of \$97,400 (5.5%) in **Transportation** fund due to 2 additional routes required for Special education and (one year only) transportation of 2 grade levels for Outdoor Education.

Increase of \$770,000 in **Life Safety** to complete approved projects, including two emergency boiler replacements at Mann and Longfellow schools.

Decrease of **technology** budget representing completion of installation of wireless WAN and elimination of State technology loan (loan repayments from previous years still included, but reduced due to retirement of first (FY99) loan).

Decrease in budget for **facilities projects** authorized by the April 1999 referendum. Site & Construction budget represents projected total expenditures. Education Fund budget supports ADA project (installation of elevator at Lincoln) with application of federal Medicaid dollars.

Revenues

Increase of \$1.6 million in FY03 **total revenues**

(3.2%).

Increase of **tax levy** to support FY03 expenditure budget of 3.4%. In addition, the Township assessor has confirmed that at least one "new construction" property will be added to the tax rolls for the 2001 levy - the new medical building at the Oak Park Hospital site, with an approximate EAV of \$15,000,000. Because of the way taxes are distributed (50% of last year's extension is paid in the Spring) all of the value of this increase will be directed to FY03, artificially inflating projected revenues. The estimated increase is in excess of \$600,000, most of which will be assigned to the Tort Levy. Actual tax revenues recorded during the year are dependent on the 2001 Levy received during Fall 2002, and the 2002 Levy distribution to be received Spring 2003. Tax Cap determined increase for the 2002 Levy is 1.6%. The total tax revenue increase is \$2.5 million (7%). This amount is also inflated due to the low percentage of the 2001 Levy received in the spring distribution (45.9% of the estimated extension vs. 47% received in FY01).

Increase of **Site & Construction state revenues** in final payment of state grant due at substantial completion of the middle level programs. Amount is 10% of the \$17.7 million total.

Increase of \$786,000 in proceeds of a planned **life safety bond** sale to finance the emergency boiler replacements.

Continued use of **TIF settlement revenues**: \$277,000 for interest payment on Alternate Revenue Bonds (B&I Fund), and \$150,000 in the Educational Fund for operational support.

Decrease of revenues budgeted for **interest income** in all funds, due to dramatic reductions in rate of earnings and smaller fund balances. Total amount is \$950,000 less than FY02 (this amount does not include loss in Site & Construction due to declining fund balance).

Decrease in **categorical reimbursements** for special education and transportation expenditures. The state indicates that these payments will be prorated at 90%. Decrease in the **ADA State Block Grant** (\$50,000). The district uses these funds to pay for intervention programs and professional development (Institute Days and University 97).

Fund Balances

Decrease of **reserves** of approximately \$7.4million due to facility projects (Site & Construction Fund), \$450,000 carryover from unexpended FY02 projects (funded through FY02 revenues), and use of reserves for operations (\$7.0 million).

Transfer of \$225,000 estimated interest earnings from **Working Cash to Ed Fund** to supplement operating revenues.

Transfer of \$25,000 from **Bond & Interest to Site & Construction** to for completion of Life Safety projects and \$50,000 **to Life Safety** for preparation of summer 2003 projects.

Payment of summer 2003 (except for emergency boiler replacements) **life safety projects** from designated abatement funds (\$785,000) in Site & Construction. This *accounting* entry saves interest and issuance costs for bonds that would have been sold to fund the projects.

Projected balance of \$39.5 million at June 30, 2003 (\$28.1 million Operating Funds).

Budget Initiatives

Facilities projects budget supports middle level building replacements, installation of elevator at Lincoln, and life safety projects (mechanical equipment replacement at Irving, auditorium tile and seat replacement at Hatch, roof and asphalt replacement at Mann, boiler repair at Whittier, and emergency boiler replacements at Longfellow and Mann).

Middle Level Education budget support through staff additions (teaching, administrative, and support staff), \$26,000 for implementation of strategies in "Promise and Possibilities" (staff and curriculum development), funds for supervision and team leader stipends, and opportunities for after school activities (budget of \$104,000).

Implementation of **hot lunch program** at all schools (middle level added FY03), supported by student payments, and federal and state subsidies. Board dollars supplement capital expenditures and free and reduced student lunch supervision. Additional budgets are included for 5 **breakfast programs** at Irving, Longfellow, Hatch, Beye, and Holmes.

Ongoing **technology** support represented through a budget that includes \$228,800 for Waterford classroom materials for early (Pre-K - 2nd grades) reading and \$261,000 for instructional hardware. The FY03 budget also includes dollars for District technology leadership, repairs and maintenance, Internet access, and network and SASI software support. Staff support includes 2 FTE teachers to provide leadership for instructional applications (budget in C/I/A Program), 3.0 technical staff members to manage LAN and WAN networks and train end users (increase of .33 FTE), 11 Technology Specialists (increase of 1 FTE) for direct school and central office support, .5 FTE SASI support. Also included is \$213,000 for repayment of State Technology Loans. This budget demonstrates that the **Total Cost of Ownership** of technology goes well beyond the purchase of equipment.

Intervention programs including Summer Math Academy, Early Start, Julian/Emerson Academy, and Winter Academy for students requiring additional help as identified through classroom performance and/or Stanford 9 test performance. Similar opportunities are offered to Special Education students. Budget for FY03 is \$193,000.

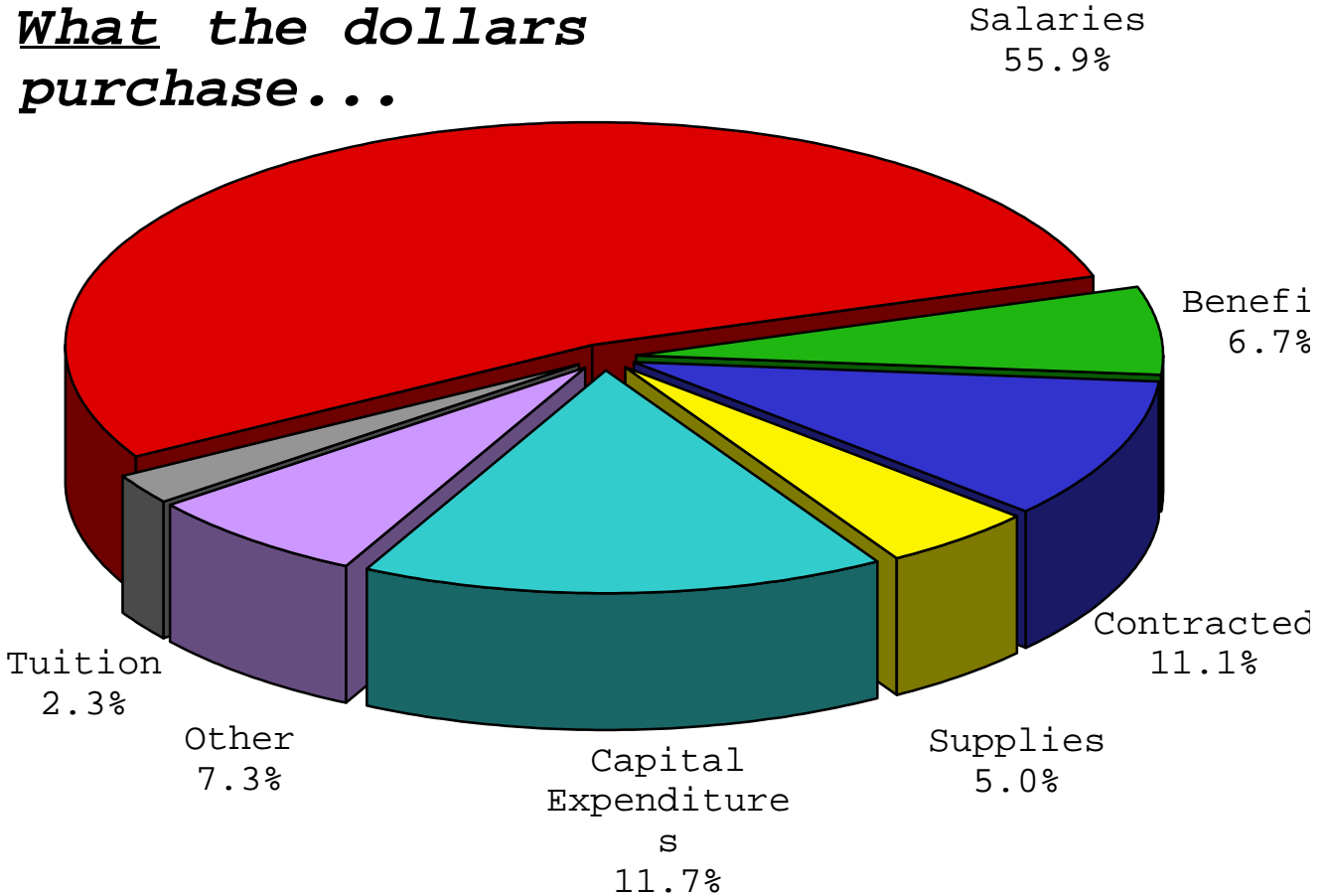
Expansion of **World Language** program according to Board

approved plan. Budget includes dollars for certified teachers and non-certified instructors for classroom Spanish instruction via the regular curriculum, a .5 FTE curriculum leader, and related benefits.

Instructional materials budget (\$325,000) for new adoptions for science, victimization, expanded Open Court, algebra, and world language and purchase of consumable workbooks for Open Court. An additional \$40,000 from Special Education IDEA Flow Through Grant will purchase materials for special education classrooms.

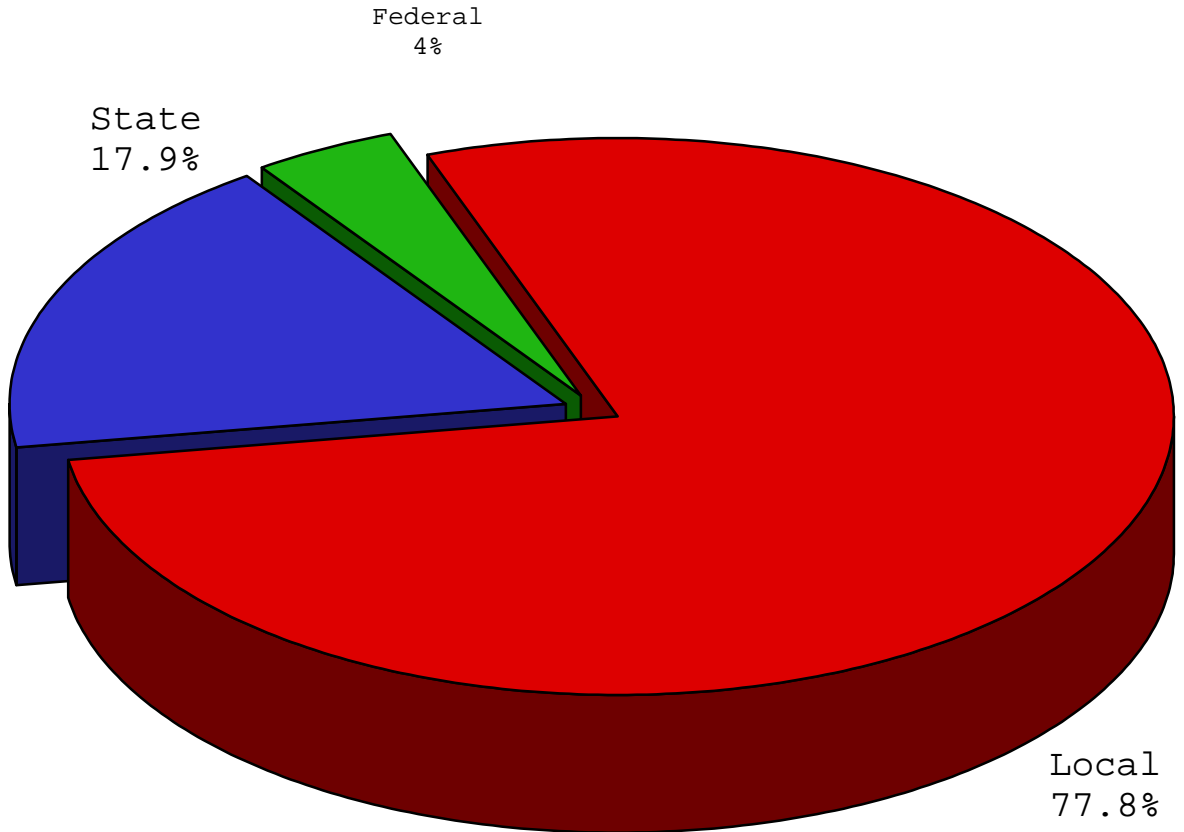
Curriculum link with the **Performing Arts** through district support of unrestricted budget, staff, and benefits for BRAVO! (Emerson) and CAST (Julian). Budget support for each school is \$20,000 plus one certified and one classified staff member for program administration. An additional \$10,000 for each school will be available if fund raising dollars are eliminated because of state regulations.

What the dollars purchase...



Oak Park Elementary School District 97

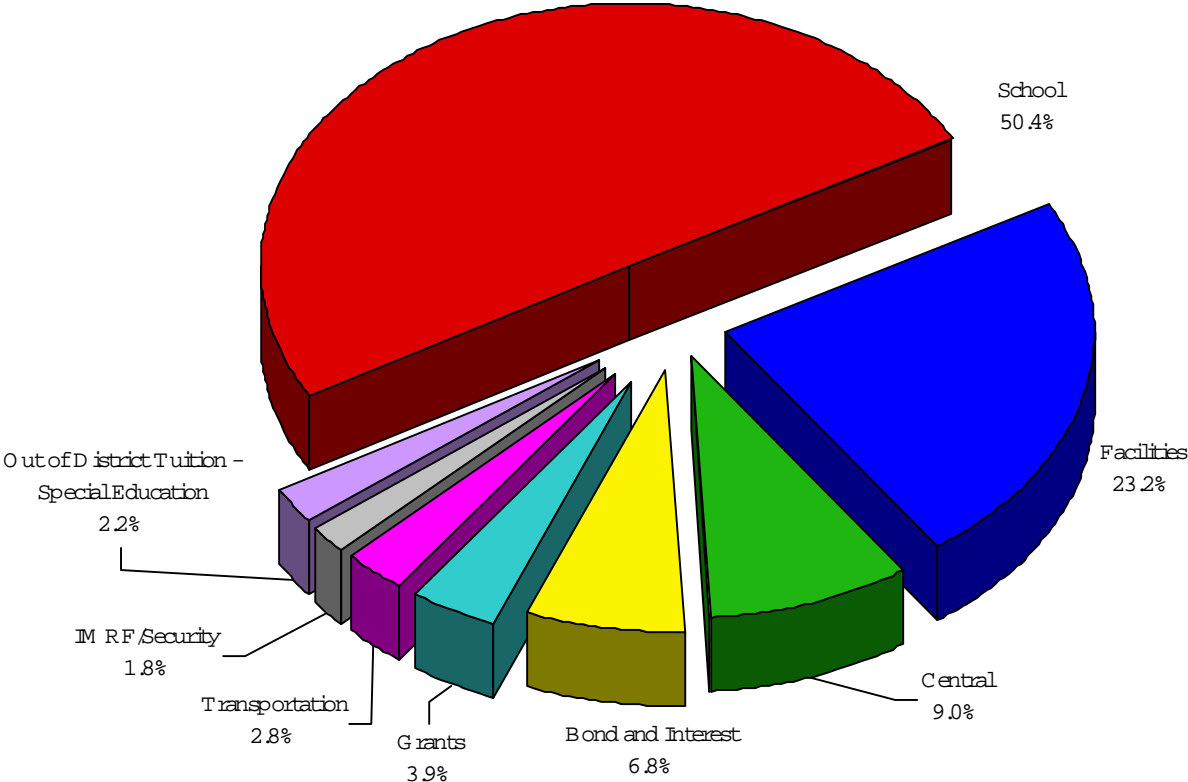
Where the dollars come from...



Who Spends the Dollars?							
		FY03 Budget	%	Per Pupil	FY02 Budget	%	Per Pupil
<i>Student Enrollment</i>				4,944			5,035
<i>Central</i>							
	Administration	4,715,107	6.99%	954	4,132,298	4.94%	821
	Improvement of Instruction	1,369,739	2.03%	277	1,611,721	1.93%	320
TOTAL CENTRAL		6,084,846	9.02%	1,231	5,744,019	6.86%	1,141
<i>Grants</i>							
	Classroom Instruction	199,603	0.30%	40	190,867	0.23%	38
	Special Education	1,374,606	2.04%	278	1,569,674	1.88%	312
	Supplemental	910,590	1.35%	184	999,097	1.19%	198
	School Improvement	121,044	0.18%	24	426,487	0.51%	85
TOTAL GRANTS		2,605,843	3.86%	527	3,186,125	3.81%	633
<i>School</i>							
	Administration	3,709,420	5.50%	750	3,499,871	4.18%	695
	Classroom	19,858,923	29.44%	4,017	18,301,973	21.86%	3,635
	Pupil Support	1,481,455	2.20%	300	1,349,457	1.61%	268
	Special Education	4,760,481	7.06%	963	4,270,226	5.10%	848
	Supplemental Programs	3,516,348	5.21%	711	2,991,151	3.57%	594
	School Improvement	275,655	0.41%	56	1,185,295	1.42%	235
	Extra Curricular	375,224	0.56%	76	280,913	0.34%	56
TOTAL SCHOOL		33,977,506	50.37%	6,872	31,878,886	38.08%	6,331
<i>Out of District Tuition - Special Education</i>		1,475,000	2.19%	298	1,375,000	1.64%	273
TOTAL EDUCATION FUND		#####	65.44%	8,929	42,184,030	50.39%	8,378
<i>Operations & Maintenance/ Life Safety/ Site & Construction</i>		15,634,919	23.18%	3,162	33,990,575	40.60%	6,751
<i>Transportation</i>			2.78%			2.13%	

	1,878,673		380	1,781,289		354
<i>IMRF/Social Security</i>	1,190,000	1.76%	241	1,142,000	1.36%	227
<i>Bond and Interest</i>	4,610,224	6.83%	932	4,617,540	5.52%	917
TOTAL	67,457,011	100.00%	13,644	83,715,434	100.00%	16,627

Who Spends the Dollars?



BOARD OF EDUCATION GOALS

The District 97 Board of Education adopted the following goals during the 2001-2002 school year. They provide a framework by which District 97 formulates many spending decisions.

- **Academic Achievement**

The Board of Education will continue to emphasize the goals of the Culture of Achievement: challenge all students to perform at the maximum of their potential, allow no student to perform below grade level. Particular attention will be focused on narrowing the achievement gap.

- **Diversity**

The Board of Education will examine district policies concerning diversity and racial balance, which affects the schools and the entire community of Oak Park, and cooperate with other governmental bodies and organizations in examining these issues.

- **Communication**

The Board of Education will work to improve overall communication in District 97, and actively listen to the community, parents, staff, administration, and students. The Board will communicate with and engage the public in periodic discussions.

- **Finance**

In order to maintain an effective and attractive school system, the Board of Education will consider the effect on the District's long-term fiscal health as decisions regarding programs and funding opportunities are made. When appropriate, the Board will request information that will assist in assessing both the educational and financial impact of these decisions. The Board is committed to communicating with and engaging the public in maintaining the fiscal health of the District.

These goals provide a strong focus for the allocation of all District resources. This focus may be established by a direct dollar commitment; the support may be a choice of how time and energies are directed; and, important "in kind" contributions of parents are never reflected in bottom lines, but are essential to the success of the District's mission.

A representative sample of how the FY03 Budget continues to support Board of Education goals...

Academic achievement

The entire **C/I/A program** focuses on this core business:

- Teacher leaders to assist principals and teachers to assure consistency and system-wide implementation of district initiatives and mandated programs;
- Updated instructional texts to provide our students with quality learning materials;
- Workshops and staff development sessions to support teachers' implementation of new curriculum such as Open Court reading, inquiry-base science, standards based mathematics instruction;
- Improved tools for managing and analyzing student data for better understanding of student achievement and program effectiveness; and

- Intervention programs to assist students who are falling behind as indicated by classroom performance and/or Stanford 9 scores.

Special Services supports this objective with:

- Membership in and support of the West Cook Infinitec Coalition that provides training for staff involved with assistive technology and training;
- Saturday and evening workshops, Special Ed Advisory committee, and Special Education newsletter - all promoting parental involvement in school activities;
- Staff training in differentiated instruction through University 97, support teams, and workshops and materials;
- Intra-staff meetings with District 200;
- Use of Tranquility Solutions (purchased through grant funds) to computerize special ed reports and student goals, provide a means for tracking progress and measuring results; and
- Several years ago the Board of Education made a commitment to inclusion, a program which daily challenges special needs children to achieve in the least restrictive environment. Budgets provide workshops and conferences for parents and staff. The program is supported through a memorandum of understanding in the OPTA contract and two teacher leaders for curriculum adaptation to assure consistency and system-wide implementation of district curriculum with adaptations and modifications as called for by the IDEA Reauthorization Act (see C/I/A narrative). Teacher assistants assist the included children in their regular classroom environment.

Although academic achievement is at the center of the **Multicultural Department's** mission, specific activities include:

- University 97 classes;
- Mentoring program at Brooks staffed by OPRFHS students; and
- Establishment of groups specifically aimed at improving minority parental involvement.

Each **individual school** uses local funds and resources to:

- Involve parents (or grandparents) in homework clubs, parent workshops;
- Identify and work with students needing special assistance (Title I, school based intervention programs, gifted programs, Language Arts specialists);
- Provide students with in-curricular and extra-curricular opportunities for challenge;
- Provide staff development opportunities (workshops, collaborative time, specialists); and
- Enhance technology access for staff and students.

This work is in many ways guided by the School Development Team's leadership.

Technology supported instruction as Waterford, CCC Success Maker, Accelerated Reader (programs supported in schools through School Improvement Funds), and Discourse allow students to work independently at both ends of the academic achievement scale.

Several **Grants** focus directly on academic achievement:

- Reading Improvement;
- Township programs including "EXCELL" at Julian, Longfellow's Grandparents and Readers Clubs, Lincoln's Family Learning Center, Longfellow LEAP, Emerson Power Hour;
- Title I; and
- The Gifted Grant supports the development of challenging curriculum at the elementary schools through resource

teachers to coordinate the classroom work and a supply budget for program support. The District supplements state funds with local dollars.

In 1999 the District joined a national network of school districts focusing on **minority student achievement**. This association provides a broad perspective of similar issues and successful programs. Both staff and program development budgets support the initiative. A \$10,000 budget supports related activities.

Lower class size (achieved gradually over the past 4 years) assures that teachers in all grades are able to focus on the academic progress of all of their students. An average class size of 19 (as compared to 25) could carry as much as a \$3,000,000 price tag. In addition, a federal grant provides resources for two additional teachers to reduce class size. These teachers are assigned to Longfellow and Irving schools.

The concepts of **Middle Level Education** as presented in "Turning Points" have been recognized as a *best practice* to provide educational programs and experiences most responsive to the intellectual, physical, social, and emotional needs of early adolescents. In addition to the regular instruction budgets assigned to educating District 6th - 8th grade students, the FY03 Budget includes program support, leadership, and staff development in this important initiative. Recognizing that the two-year span at the District's two junior high schools was an impediment to student, faculty and parent commitment to these important years, the Board authorized the reconfiguration of the District's two 7-8 buildings to true 6-7-8 middle schools. This change was supported by voter approval of the April 1999 referendum authorizing the sale of bonds to

replace both junior high schools. Groundbreaking ceremonies were held March 24, 2000, and the community looks forward to ribbon cutting ceremonies at the beginning of the 2002-2003 school year.

Diversity

District 97 and the Village have cooperated extensively in their advocacy for the **Diversity Task Force** and implementation of its recommendations. Budgets supporting this work include:

- Principals' accountability to pay attention to diversity issues in the schools as detailed in the new multi-year performance contracts approved by the Board in June 2001;
- Two Curriculum Leaders for Adaptive Curriculum (see C/I/A narrative);
- The OPTA mentoring program that coaches new teachers on diversity issues;
- The Curriculum Leader position at Irving school responsible for assessing the achievement level of incoming students to assure they receive the assistance required for academic success;
- Family interventionist position at Irving to help parents understand how the home environment supports success at school;
- Staff time to analyze and translate test and other academic indicators to gains scores rather than pure achievement levels;
- Budget support for the Oak Park Fiver Forest Early Childhood collaboration;
- Budget support for a marketing analysis to understand how the District can best market itself to wide variety of potential clients (families); and
- Budget support (\$11,100) for the Education Value Added Assessment System (EVAAS) - new for FY03. EVAAS is a

statistical process, which provides measures of the influence that school systems, schools, and teachers have on indicators of student learning. EVAAS analyzes the scale scores students make over a period of three to five years on norm referenced tests. For District 97 that includes the Stanford 9 and ISAT. Achievement test score gains are identified for each subtest at the school and district levels. In addition, individual student gain scores are provided. The reports allow administrators and teachers to compare relative gains among previously high achieving, average-achieving, and low achieving students.

Human Resources plays an important role as in seeks to attract the highest quality teaching staff with a diverse background. Employment interviews are planned to assess the applicant's ability to challenge students with diverse abilities. University 97 (directed through this department) offers a wide range of courses to assure our teachers have the training noted in the C/I/A section, above. The Department also manages requests for permissive transfers, and is consistently looking for tools that will provide assistance in efforts to assure these transfers (and associated issues as transportation and Village demographics) support diverse schools.

Curriculum/Instruction/Assessment provides Ongoing staff development opportunities for teachers to strengthen their knowledge and skills in the areas of differentiated instruction, least-restrictive environment, and diversity.

The entire budget for the **Multicultural Department** is focused on this goal. The Ethnic Festival provides a Village wide celebration. The \$19,000 budget is only a small portion of the hours of staff time and village volunteers that are required for the success of this

exciting event. School mini-grants focus each school on the importance of this issue throughout the entire year. Individual programs - Facing History, Multicultural Dialog, and Multicultural Academy - all provide staff and students opportunities to reflect on the integral relationship of diversity to all is taught or learned.

Communications

To support this goal, the FY03 budget provides **Community Relations Department** staff support of 1 FTE professional and .5 FTE secretarial staff for community relations and budget for a community newsletter focused on communications. As using technology to communicate has become the "norm" for many businesses and organizations, District 97 employs a .5 FTE Web Master to assure its Web page is informative and user friendly.

Staff orientation programs, planned by the Multicultural, Community Relations, and Human Resources leadership, assure that the District's mission, goals, and accomplishments are known to all new staff members.

Home and school communications are essential for engaged families. Each school provides monthly newsletters to keep parents informed of activities. Technology significantly increases the District's capacity in this area. Already available to families with home computers are numerous District and school home pages on the World Wide Web. Budget has been added this year to pay stipends to the school managers of these pages. During FY97, District 97's voice mail system, Voice Link, was installed for confidential, direct telephone communication between parents and teachers. Every staff member has been assigned

a personal e-mail address that is available for parent use. Each school provides the most direct communications link to our parents with reports provided formally to the PTOs, School Leadership Teams, and weekly newsletters.

Community and staff newsletters and other publications provided by all departments offer an insight as to what the District considers important and the operation of the District.

Finance

Special Services has been most aggressive in pursuing competitive grants and applying entitlement grants in the most financially responsible manner. This includes:

- The IDEA Academy, which has been invaluable in providing parent outreach, community service, and staff development programs;
- Financing Medicaid related facilities improvements at Irving, Holmes, Whittier, and Lincoln

As **Grants** Coordinator, Tom O'Loughlin is constantly exploring opportunities to bring appropriate grant dollars to District 97. Schools work directly with Tom to assure that all school-based grants (Township, Oak Park Ed Foundation, Title I) focus these resources on academic achievement and diversity.

Ongoing **public dialog** regarding the District's short and long term financial condition will become increasingly important as revenue sources become more restrictive (State revenues, declining fund balances and dramatically lower interest rates affect on interest earnings, Tax Cap limit shrinks to 1.6 from 3.4%) and expenditures decisions increasingly difficult (teacher negotiations scheduled for Fy03, health benefit costs increasing at a 20+% rate, a \$7

million dollar deficit in the proposed budget). Increasing revenues via bond sales for operating revenues or a tax referendum **and** reducing expenditures is no longer a "future" consideration.

**OAK PARK ELEMENTARY SCHOOL
DISTRICT 97**

Carryover from Fiscal 2002 Budget

Program	FY03 Budget	Description
School Projects	8,532	Dollars budgeted for projects/grants unexpended @ 6/30
Township	1,231	Encumbered at 6/30
Title I	71,150	Unexpended dollars rolled to FY02 Grant
Title VI	14,938	Unexpended dollars rolled to FY02 Grant
Title II - Math and Science	2,076	Unexpended dollars rolled to FY02 Grant
Violence Prevention/ Service Learning	2,763	Encumbered at 6/30
Middle Level English as a Second Language	43,037	Dollars budgeted for project unexpended - original allocation from grant dollars
	155	Encumbered at 6/30
Pre-Kindergarten Partnership	366	Encumbered at 6/30
School Improvement Grants	147,047	Dollars budgeted for projects unexpended @ 6/30
Advocating the Arts	300	Encumbered at 6/30
IDEA Special Education	116,522	Unexpended dollars rolled to FY02 Grant
IDEA Academy	9,084	Encumbered at 6/30
Drug Free	3,970	Encumbered at 6/30
Operations & Maintenance	17,589	Dollars budgeted for projects unexpended @ 6/30
TOTAL CARRYOVER BUDGET FROM FISCAL 2001		
	438,760	

Section Two

Educational Fund

Educational Fund

The **Educational Fund** is the largest operating fund in both volume of transactions and fund balance, recording all financial activity not specifically covered in other funds. Revenues and expenditures directly relating to instruction (both regular and special education), and support services necessary for instruction (as pupil services, administration, business services, improvement of instruction, food services and data processing) are included in this fund.

Total revenues projected for the Educational Fund for Fiscal 2003 are \$37.3 million, a 1% increase from FY02. The principal source of these revenues is **local taxes**, comprising 74.3% of the Fund's total receipts. Budgeted revenues for Fiscal 2003 represent a reasonable estimate of taxes to be collected during the course of the year, including a 2% allowance for uncollected taxes. Tax revenues are based on receipts recorded during the year and are dependent on two different tax years (2001 (known) and 2002 (unknown)). The Tax Cap limit on the 2001 levy is 3.4%, with a projected new construction EAV of \$15,000,000. In addition, spring tax distributions were over 1% short of normal amounts. Calculations using the additional EAV and higher fall tax revenues (it is assumed what revenues not received in the spring will be received in the fall) add approximately \$1.2 million in tax revenues to the Educational Fund over what would be expected from the 2001 Levy alone.

The **Corporate Personal Property Replacement Tax** is a state tax on the income of businesses that was intended to replace the local tax on the assessed value of corporate personal property, abolished in 1978. These revenues may be deposited to any fund from which expenditures are made after liens are satisfied on the Bond and Interest and the IMRF/Social Security Funds. They are an important source

of revenue, but Federal legislation providing business tax relief will have a direct (negative) impact on distributions to schools unless the state government acts to decouple Illinois from the federal law (current recommendations are to do so). The Educational budget for FY03 is \$830,000, a \$227,000 decrease from FY02.

Interest on investments is another significant source of income for the Educational Fund. Planned decreases in fund balances and dramatically reduced interest rates result in a \$675,000 budget reduction from FY02. Total interest income revenue budget is \$1.076 million.

District 97 has negotiated two separate **TIF (Tax Incremental Financing) settlements** to recapture lost revenues associated with the establishment of TIF areas. \$150,000 has been applied to the Educational Fund as operating revenues in the FY03 budget. The remainder of the revenues is recorded in the Bond and Interest Fund to repay interest on the Alternate Revenue Bonds issued for the facilities projects.

Several new and continuing **grants** are included in the FY03 budget. The Oak Park Education Foundation will continue to fully fund Art Start. An additional new community service project is planned to be initiated in FY03 (\$30,000 expenditure and revenue budget). The state recognizes the importance of early childhood training, and continues its support of the District Pre-Kindergarten At Risk (PKP) program, although revenues are projected to be slightly reduced. A federal grant for class reduction provides two additional teachers. Budget has been included for a competitive federal grant, Violence Prevention. The renewal of State Technology Grants (Closing the Gap) will provide \$59,600 (if funded). New this year is a \$60,000 allocation for FLIP - elementary Foreign Language Incentive Program (funding to be determined). Detailed explanation of all grants can be found in Section 2.

Special Education state categorical payments for private facility, orphan's tuition, special education personnel, and extraordinary students are \$1.9 million, reflecting the District's expenditures in these areas and 90% prorated funding of the reimbursement formulas provided in the State budget. The reimbursements are approximately 20% of actual expenditures of the District's Special Education program.

In FY97, state dollars were authorized for the **School Safety and Educational Improvement ADA (Average Daily Attendance) Block Grant**. The grant is specifically reserved for school safety, textbooks, software, teacher training, curriculum development, school improvement, and remediation programs. District 97 uses the funds for interventions programs as Early Start, Summer Math Academy, and Winter Academy, providing extended learning opportunities for students requiring extra help. Additionally, \$50,000 of the grant was reserved to replace the State Professional Development Block Grant, dollars that were eliminated in the Fiscal 2002 state budget. This grant is expected to be reduced in the FY03 State budget, leaving portions of these programs to be funded through local sources. **General State Aid (GSA)**, according to preliminary state figures, will be \$600,000 less than FY02.

Other revenues in the Educational Fund are related to specific programs or grants and will be detailed with the summaries that follow.

Total **Educational Fund expenditures** are budgeted at \$44.1 million, a \$2 million increase from those budgeted in FY02 (4.6%). Influencing the percentage is \$300,000 less school improvement dollars and the \$1 million less carryover funds than the current FY02 budget.

Educational Fund **salaries** have been calculated by the contractual obligations of the personnel in current and/or authorized positions. Total salaries are budgeted at \$33.3 million, an 8.8% increase from FY02. The increase

represents an average 4% increase in the OPTA contract, 19.2 FTE new certified positions, and contractual retirement salary benefits. The new certified staff members are 1.0 FTE curriculum leader (middle level curriculum adaptation), 4.5 special area (PE/art/music), 4.0 FTE Special Education, 1.21 FTE nurse, 2.0 FTE gifted, (4.0) FTE 6th grade classroom, 5.0 FTE ML exploratory/elective, 2.0 FTE 6th grade reading, 1.0 FTE resource, 2.0 student support, .5 sabbatical replacement.

Health benefit premiums will increase substantially in FY03 due to the District's experience, medical inflation, additional staff, and contract agreements with the teachers, secretaries and teacher assistants. The dollar increase is \$623,000 for a total budget of \$1,950,000

2X20 salary **retirement benefits** (a contractual commitment to increase retiring certified salaries 20% for each of the last two years of employment) are included with salary budgets. The cost of the salary benefit is \$470,000 for 28 staff members. It is anticipated that these retirement costs will be balanced with multi-year salary savings from personnel replacements. Additional benefits paid to TRS for Early Retirement Option (ERO) participants and retiring employees totals \$350,000.

State accounting requirements provide for **Other Sources** and **Uses** of funds. The FY03 Educational Fund budget includes \$225,000 transfer of interest earnings (other source) from the Working Cash Fund to offset operating expenditures. Repayment of the technology loans from FY02 and FY00 is recorded as an "Other Use". The final item in the facilities project financing, a transfer from Working Cash (required to be transferred via the Educational Fund) was budgeted at \$4.4 million. However, due to expenditures less than projected and additional interest earnings, this transfer will not be required. The educational fund balance will be increased by this amount and the \$890,000 earned in interest since the amount was transferred from

Working Cash in FY00.

Total expenditures, revenues, and other uses are projected to result in a reduction in fund balance at 6/30/03 of \$6.8 million, which is almost entirely an operating (on-going) impact on reserves.

Fiscal 2003 Revenues: \$ 37,312,301

Fiscal 2003 Expenditures: \$11,143,195

Other Uses and Sources: \$12,000

Projected 6/30/03 Fund Balance: \$18,197,699

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Educational Fund Budget Comparison
Fiscal Years 2002 and 2003

- II.4 -	Recomm ed FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
REVENUES and Other Sources Local					
Interest on Investments	1,076,000	1,751,000	1,270,861	-38.55%	Based on current earnings rate and Fund Balance. Includes dollars set aside for interest earned on \$4.4 million reserved for facilities projects.
Taxes	27,712,118	26,037,136	26,214,348	6.43%	Based on expected tax collections.
Other Local	1,845,560	1,925,118	1,871,088	-4.13%	Lunch Sales and Supervision Fees/ TIF settlement revenues/ Corporate Personal Property Replacement Taxes
Total Local	30,633,678	29,713,254	29,356,297	3.10%	
State					

General State Aid	1,900,000	2,500,000		-24.00%	No increase of Foundation Level/ new formula provides low income distribution to more districts/ preliminary figures provided by state Reduction of State ADA block grant/ decrease in categorical reimbursements
Categorical	2,612,528	2,844,258		-8.15%	
Total State	4,512,528	5,344,258	5,372,375	-15.56%	
Federal	2,166,095	1,861,071	1,810,593	16.39%	Medicaid reimbursements/ Title Grants/Increase: IDEA grant
State Technology Loan		427,450	0	N/A	K - 4 grades in FY02. Loan availability TBD in FY03.
Transfer From Working Cash	225,000	400,000	681,101	-43.75%	Lower interest rates result in reduced revenues
Total Educational Fund Revenues and Other Sources	37,537,301	37,746,033	37,220,366	-0.55%	

Educational Fund Budget Comparison, continued

	Recommend ed FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
EXPENDITURES and Other Uses					

Salaries	33,320,833	30,632,197	30,863,334	8.78%	Impact of OPTA salary contract/new positions
Benefits	2,792,381	1,963,793	1,879,026	42.19%	Increased health insurance payment/ dental/ retirement payments
Contracted Service	3,763,143	4,663,871	2,628,549	-19.31%	FY02 includes School Improvement Funds
Supplies	1,873,491	1,758,021	2,056,979	6.57%	Reflects school allocations School allocations/ School and administrative equipment and furnishings/ Lincoln elevator/ Reduction: Wireless WAN/ ADA project @ Whittier
Equipment	805,047	1,712,848	1,761,645	-53.00%	Increase: Board payments for OPRF Early Childhood Collaboration/ marketing proposal
Other	113,300	78,300	93,326	44.70%	Based on projected out of District placement of special needs students
Tuition	1,475,000	1,375,000	1,253,785	7.27%	
Other Uses					
Tech Loan Repayment	213,000	330,000	329,530	-35.45%	First loan (FY99) payments completed
Transfer to Site & Construction		0	0	N/A	
Transfer to Site & Construction	0		0		FY00 flow through S&C \$\$ to be held in Ed Fund as last dollars used for facilities projects
Total Ed Fund Expenditures and Other Uses	44,356,195	42,514,030	40,866,174	4.33%	

Administration

The **Administration** budget covers all central office functions not assigned to a specific program, including the Board of Education, the Superintendent, Community Relations, Tort Immunity, Personnel, and the Business Office. In addition, District expenses for telephone, Print Shop, internal mail delivery and data processing are recorded in this program.

The **Board of Education** budget includes Board dues and Board sponsored activities, the treasurer's and audit functions, and Board recognition. Budget for the FY03 audit includes costs associated with implementation of GASB 34 (new regulations for school district audits that includes reporting on an accrual basis and reporting equipment depreciation). \$35,000 covers the costs of community newsletters. \$2,500 pays for limited expenses relating to the Oak Park Ed Foundation's work, primarily the use of the District Print Shop. \$35,300 supports the operation of the Parent Center created by a Federal Violence prevention Grant (grant dollars no longer available). These funds will only be used if other grant funds are not available in FY03. Continuing is a \$21,500 budget paid to Hephzibah for social worker services provided to resident children attending District 97 schools. New support is provided for the Oak Park River Forest Early Childhood Collaboration (\$15,000) and a marketing proposal tied to recommendations in the Diversity Task Force (\$10,000). Staff budget is for a .5 FTE administrative assistant to the Board who also serves as the elected Board Secretary.

Closely related to the Board of Education function is the office of **Community Relations**, which provides direct support to the schools, superintendent, Board, and

directors; enhances community out-reach and education through public forums; the purchase of a parent newsletter, district publications and district newsletter; and maintains positive media relations through the timely and accurate flow of information. The budget includes the salary and benefits for its coordinator (.1 FTE increase in FY03), .5 FTE administrative assistant, postage, professional development, and supplies. A \$7,500 increase in printing (total of \$15,500) provides for additional publications.

The **Superintendent's Office** salary budget includes the Board approved salary and fringe benefits for the Superintendent, an administrative assistant, one secretary, and a staff member assigned to represent the District with the Minority Student Achievement Network. Support of District Council (staff, administration, Board and parents) activities relating to shared decision-making remains at \$15,000. The Superintendent's incentive budget of \$63,000 supports projects that will have a significant impact on the District's effort to achieve its mission. Budget for approved administrative staff development activities remains at \$15,000. \$10,000 supports activities relating to the District's participation in the Minority Student Achievement Network.

The **Human Resources and Development Program** includes salary budgets for the Director, 6.5 FTE secretaries (department administrative assistant, student registration, District Office receptionist, substitute calling, University 97 and applicants, benefits coordination, and assistant to the department administrative assistant (new this year)), and one curriculum leader assigned to direct University 97 and the mentor program. Additionally, the department houses two staff members who provide service to the Central

Office: a secretary in training and part time floating secretary. Professional development and supply budgets have been maintained at FY02 levels. Certified retirement payments to TRS (Teachers Retirement System) budgeted according to the District commitments for retirements are a \$314,000 increase from FY02. A support staff professional development budget (\$20,000) supports District-wide initiatives to assure that all staff members are provided the training required to perform the work assigned. Budgets include a Truant Officer and residency investigator (\$26,616 - \$6,000 increase) to address student attendance concerns, payments for a contracted substitute calling system (\$16,000), and \$4,000 annual residence tracking software maintenance fees. The budget for staff recruitment is \$18,000. Costs for University 97, previously funded through the State Professional Development Grant (no longer available), have been moved to this program and include budget for supplies, instructors' stipends, and 1.0 FTE staff for program administration (noted above) totaling \$87,000.

The **Business Office** salary budget includes the Director, three secretaries (.5 FTE department administrative assistant, payroll, accounts payable, and .5 FTE management services clerk) and an assistant business manager. Budgets for staff development, equipment, printing, and supplies are the same as FY02.

Budgets for expenditures directly assigned to the **Tort Immunity** Levy include all insurance premiums, a portion of the salaries for business office staff member responsible for risk management activities, legal fees (\$85,000 - a \$15,000 increase from FY02), the Alternative School located at Hephzibah, \$36,000 for an education liaison to coordinate school activities for Hephzibah residents

attending District 97 schools, and the school S.O.A.R programs. Premiums for liability and property insurance reflect market conditions and an increase of 63% (\$203,500). Although this is substantial, the District's participation in the CLIC cooperative continues to provide the most economical and consistent coverage available. Workers Compensation insurance is provided by SELF, which is also pooled coverage, is \$287,000 (\$130,000 increase from FY02) based on District experience and increase in market rates. Other Tort related expenditures are recorded in various programs and identified by District auditors at the time the District books are examined.

The **general administration** budget provides resources to operate the District Print Shop, budget for the lease/purchase of a Xerox DocuTech and 5690, supplies, and equipment maintenance (\$125,000).

Finally, budgets for the District delivery driver, half time mail clerk, District telephone service and central office postage are recorded in the Administration budget. The telephone account (\$125,000) reflects costs for lines required for Voice Link, the District's voice mail system, increased lines at the new middle schools, and anticipated E-rate reimbursement from the federal government.

All general revenues, including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid support administration expenditures. Additional resources come from charges for outside printing.

Fiscal 2003 Revenues: \$2,500
Fiscal 2003 Expenditures: \$3,563,285

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Administration Budget Comparison

Fiscal Years 2002 and 2003

	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
REVENUES					
Local Revenues					
Printing Charges	2,500	7,500	264	-66.67%	In-house printing requirements reduce time available for outside work
Total Revenues	2,500	7,500	264	-66.67%	
EXPENDITURES					
Salaries	1,678,705	1,514,213	1,504,852	10.86%	Staff retirement salaries (2 administrators) / additional HR secretary
Benefits	412,422	170,876	108,246	141.36%	Retirement payments (additional retirement benefit are included with salaries recorded in corresponding programs) / certificate registration / tuition reimbursement

					Superintendent's Incentive/ Staff development/ Printing Costs (including community newsletter) / Township Youth interventionist/ Central office staff developmen. Increases due to: Workers Compensation and Unemployment Payments/Liability and property insurance/ University 97 (reallocated from C/I/A program)/ Audit (GASB 34 implementation costs)/ Alternative School partnership with Hephzibah/ Parent Resources Center (may be grant funded)
Contracted Service	1,302,808	986,714	1,130,627	32.04%	
Supplies	44,050	44,550	32,544	-1.12%	
Equipment	15,000	20,000	24,200	-25.00%	Allocation for upgrades and maintenance of office equipment Includes support for Early Childhood Care and Collaboration/ District marketing proposal
Board of Ed	110,300	75,300	87,557	46.48%	
Total Expenditures	3,563,285	2,811,653	2,888,026	26.73%	

Advocating the Arts

Advocating the Arts is a state supported K-6 competitive grant, funded to generate a comprehensive arts program, which integrates arts instruction in the regular classroom curriculum. Visual arts, music, dance, and drama, including their impact on societies and cultures, will become an integral part of multidisciplinary instruction in math, science, social studies, language arts, etc. District 97 has received \$211,903 in state funds for this grant over the past ten years.

The FY03 grant requests \$16,500 for teacher stipends for 23 teachers to revise curriculum, and to develop lessons, units and corresponding assessments, which integrate the arts into the curriculum. The grant proposes a five-day June 2003 curriculum development workshop to link instruction to assessment, design authentic assessment tools, and to use technology to share lessons, strategies, and assessments. Like the FY 2002 grant, linkages are planned with area arts institutions both for instruction and field experiences. Units developed by teachers from this grant are available in hard copy and are posted on the District 97 Web Site.

The FY03 budget includes carryover expenditures from the FY02 grant, which must be expended by August 15, 2002.

Fiscal 2003 Revenues: \$16,500
Fiscal 2003 Expenditures: \$16,800

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Advocating the Arts Budget Comparison

Fiscal Years 2002 and 2003

	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
REVENUES					
State Revenues					
Anticipated Grant	16,500	16,634	16,500	-0.81%	
Total Revenues	16,500	16,634	16,500	-0.81%	
EXPENDITURES					
Salaries	0	0	14,213	N/A	
Benefits	0	0	2,306	N/A	FICA for summer salaries FY03 grant program to be determined/ budget includes carryover
Contracted Services	16,800	17,901	969	-100.00%	
Supplies	0	0	0	N/A	
Total Expenditures	16,800	17,901	17,488	-6.15%	

Curriculum/Instruction/Assessment Program

Expenditures recorded in the **Curriculum/ Instruction/ Assessment Program** include **salaries** for the Director, the portion of the Grants Specialist not covered through grant allocations, secretarial support staff (4.66 FTE), administrative assistant, stipends for grade-level and department chairpersons, and stipends and release time for teacher leaders for district-wide initiatives, curriculum implementation assistance, special areas (P.E. art and music), and special curriculum projects. In FY02, the middle level education teacher leader position was reassigned as assistant principal for middle level curriculum/ instruction/ assessment and was recorded in the General Program budget. In FY02, there were full-time released teacher leaders for instructional technology, data management and analysis for student achievement, curriculum implementation assistance (one teacher assigned to two elementary schools - a total of 4 positions), curriculum implementation and assessment at Irving School, and curriculum adaptation at the elementary level. In addition, a .5 world language coordinator was appointed to lead the elementary programs. A new position for FY03 is a middle level teacher leader for curriculum adaptation to assure consistency and system-wide implementation of district curriculum with adaptations and modifications as called for by the IDEA Reauthorization Act. The assessment position previously at Irving has been restructured to provide for the assessment of new students across the district. There will be three teacher leaders for curriculum implementation assistance (a reduction of one position) with each teacher leader serving either two or three elementary schools. The teacher leader budget reflects these changes. There are stipend-supported teacher leaders for the special areas of general music, instrumental music, visual arts, and physical education. These positions have up to one-half day released time per week. Stipend supported teacher leaders for special curriculum projects will be discussed and approved by the Educational Council at the beginning of the school year.

District funds have been reserved for **curriculum development** by District 97 staff (\$50,000). The FY03 budget supports the work of the district's committees for renewing curriculum, instruction, and assessment. We anticipate that major emphasis will be given to language arts, mathematics, health, benchmarks, and reporting student progress. **Staff development** budgets support conference and workshop attendance (\$15,000), **consultants** and **district activities** (Young Authors, Math Olympiad, Writing Talent, Instrumental Music Festival, Fun Run) (\$50,000) and **Institute Day** activities (\$20,000). Expenditures related to University 97, previously supported by a State Block Grant, are now totally funded through local dollars and are recorded in the Administration Program.

Dollars directed specifically to **assessment and standards** work include a standardized testing budget of \$50,000 supporting the administration of the Stanford 9 Achievement Test, data management and analysis curriculum leader, and \$24,000 for curriculum work related to reporting student progress (report cards). Budget support (\$11,100) for the Education Value Added Assessment System (EVAAS) is new for FY03. EVAAS is a statistical process, which provides measures of the influence that school systems, schools, and teachers have on indicators of student learning. EVAAS analyzes the scale scores students make over a period of three to five years on norm referenced tests. For District 97 that includes the Stanford 9 and ISAT. Achievement test score gains are identified for each subtest at the school and district levels. In addition, individual student gain scores are provided. The reports allow administrators and teachers to compare relative gains among previously high achieving, average-achieving, and low achieving students.

Continuing in FY03 is a federal **Class Size Reduction** Grant of \$90,000 that will provide smaller primary grade classes at Irving and Longfellow.

In August 1998, in keeping with the Culture of Achievement and State of Illinois legislation ending social promotion, the Board of Education passed a promotion policy setting a

standard that students who are promoted must demonstrate grade level work in reading, language, and math. The policy further states that students will be reconsidered for promotion if they participate in required school or district intervention programs.

Following the adoption of the Board's promotion policy, **intervention programs** have been specifically targeted to help students whose promotion status is in question. For FY03, the five-week *Emerson/Julian Academy* is required of students who have not met the required promotion standards. *Summer Math Academy* is a required five-week program designed for students entering seventh grade not performing on grade level in math. *Summer Reading Academy* is a required four-week program for students entering sixth grade and not performing on grade level. Students going into grades two - six and not performing on grade level in reading are required to attend a three or four week summer school, *Early Start*. Finally, teachers have identified students going into first grade who would benefit from additional instruction and support in acquiring prereading skills. These students are invited to attend a three-week summer *Early Start* program. Opportunities are also provided to Special Education students to attend similar classes. The budget for these programs is \$193,000. They are partially supported by the ADA Block Grant (\$150,000 - reduced by \$50,000 from FY02).

The **middle school** program is supported through dollars for supervision of students and after school activities (\$104,000). \$16,600 has been budgeted for team leaders stipends and \$26,000 for curriculum and professional development.

State Reading Grant dollars will be used to fund a portion of the elementary language arts specialists salaries. This reallocation of committed salaries allows expanded support for instructional materials, printing, assessment, and other to be identified curriculum related expenditures.

The **Instructional materials** budget for new adoptions for science, victimization/personal safety, expanded Open Court, algebra, and world language and the purchase of consumable workbooks for Open Court is \$325,000 (an increase of \$105,000). An additional \$40,000 will be provided in the IDEA Flow Through grant for special education classrooms.

Instructional technology budgets included in the C/I/A program are for equipment (\$18,000) and for microscope repair (\$2,000).

C/I/A is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid. In addition, the District receives several grants that are dedicated to curriculum areas. These grants include Title II for Math and Science, Reading Improvement, and Quality Assurance.

Fiscal 2003 Revenues: \$244,183

Fiscal 2003 Expenditures: \$2,242,436

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Curriculum/Instruction/Assessment Budget Comparison
Fiscal Years 2002 and 2003

- II.15 -

	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
REVENUES					
State Revenues	154,250	206,633	182,213	-25.35%	ADA Block Grant (previously used to fund intervention programs) reduced.
Federal Revenues	89,933	89,933	89,933	0.00%	Class Size Reduction
Total Revenues	244,183	296,566	272,146	-17.66%	
EXPENDITURES					
Salaries	1,516,214	1,325,191	1,252,865	14.41%	Director, Grants coordinator, secretaries. Increase: summer intervention program expansion, ML team stipends and curriculum work, and retirement salaries
Benefits	15,609	21,738	22,994	-28.19%	Benefits for department administrative staff. Reduction: benefits for intervention programs reassigned to IMRF/SS Fund.
Contracted Services	313,013	882,702	349,262	-64.54%	FY02 Includes carryover. Instructional materials. Budget from reallocation of Reading Grant funds to Language Arts specialists, freeing dollars to assign here.
Supplies	379,600	274,013	334,031	38.53%	Increase in textbook budget of

					\$105,000.
Equipment	18,000	18,000	21,827	0.00%	
Total Expenditures	2,242,436	2,521,644	1,980,979	-11.07%	

General Instruction

The **General Instruction Program** records expenditures for regular instruction and school administration, including salaries for principals and assistant principals, certified staff for regular classroom instruction and language arts specialists, certified substitutes, regular instruction teacher assistants, and school office staffs. Budgets for textbooks, printing, curriculum materials, staff development and equipment for classrooms, school offices and instructional areas are allocated by student population and recorded by school.

The FY03 **School administration** has been reorganized, with 3 additional assistant principals assigned to the new middle schools from previous staff allocations to Lincoln and Longfellow and the C/I/A department (middle level curriculum leader). Administrative assistants have been added to the two elementary schools and their assistant principals part time secretaries eliminated.

Certified salary budgets have been determined by staff projected for the 2002-2003 school year and include an increase of 4 FTE middle level teachers (net between reduction of core - 6th grade - and expansion of exploratory and reading resource). 9.9 FTE world language teachers or instructors have been budgeted for the expansion of the elementary in-curricular Spanish program approved by the Board. The average elementary school class size is 19.5 students. Two new positions, **student support** at Lincoln and Longfellow are also included.

Regular education **teacher assistant** assignments are based on allocations stipulated in the certified contract and the large school proposal adopted by the Board (1992). 5.0 positions have been budgeted. Positions added in FY01 for full time **permanent substitutes** at each school (a total of 23 positions) improve the ability of the District to assign qualified substitutes. \$75,000 covers their salaries when

they are not assigned for a budgeted substitute absences. Salary budgets are also provided for **extracurricular stipends** for after school activities and stipends to pay elementary teachers for overnight participation in the 5th and 6th grade outdoor education program (two participating grade levels is for FY03 only to cover the transition to the middle schools).

School operation and instruction budgets are funded through **per student allocations**. The FY03 distribution is approximately \$116 per student for a total of \$552,000. These dollars are used for instructional materials, art, music, and PE supplies, and instructional and classroom equipment. Additional instructional materials are provided through the C/I/A budget.

Board support of the **BRAVO and CAST** programs provides salaries and benefits for a certified staff member, a secretary, and a \$20,000 program budget for each school. An additional \$10,000 per school will be available to supplant dollars previously earned by the organizations' lunch time fund raising activities, which were ruled to be against State regulations for participation in the National Lunch Program. The District is requesting a waiver from this rule. If received, the support will be reduced.

Staff development dollars support school efforts to achieve identified goals. A total of \$90,000 is to be used locally for school improvement. (Additional funds for school staff development directed towards specific District initiatives are budgeted in the C/I/A program and several grant programs). These dollars also can be used to support school sponsored intervention programs.

Carryover of School Improvement funds (\$150,000) ends board support of this initiative this fiscal year.

The General Instruction Program is supported by all general revenues including local taxes, interest earned, Corporate

Personal Property Replacement Tax Revenues, General State Aid.

FY 2003 Staff Allocations

Principals	10.0	FTE	
Assistant Principals/Dean		7.0	FTE
Classroom Teachers	236.7	FTE	
Language Arts Specialists		11.0	FTE
World Language	9.9	FTE	
Additional Resource	8.8	FTE	
CAST/BRAVO Coordinator	2.0	FTE	
CAST/BRAVO Secretary		2.0	FTE
Secretaries	23.0	FTE	
Part Time Office Help		15.0	hours per
week (1 school)			
Teacher Assistants	5.0	FTE	(10 months)
Permanent Substitutes		23.0	FTE (10
months)			

Fiscal 2003 Revenues and Other Sources: \$2,392,000

Fiscal 2003 Expenditures: \$19,778,770

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

General Instruction Budget Comparison

Fiscal Years 2002 and 2003

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	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
REVENUES					
Local Revenues	150,000	140,000	133,155	7.14%	TIF Settlement revenues
State Revenues	1,918,000	2,590,000	2,877,063	-25.95%	General State Aid/ Regular Ed Orphan reimbursement.
Transfer from Working Cash	225,000	400,000	253,651	-43.75%	From Working Cash based on projected interest earnings.
Total Revenues	2,293,000	3,130,000	3,263,869	-26.74%	
EXPENDITURES					
Salaries	16,865,325	15,708,067	15,944,828	7.37%	Net increase of 4 FTE (core teachers and exploratory only) in Middle schools. No increase at elementary level. Includes costs of elementary World Language. Reduction of SIP positions.

Benefits	1,733,104	1,401,000	1,578,516	23.70%	Benefits determined by union contracts. Increase in certified health, dental, and decrease in dollars budgeted for tuition reimbursement.
Contracted Service	535,378	1,157,549	221,392	-53.75%	Includes postage, printing, field trips, school Xerox/ FY02 includes School Improvement and carryover.
Supplies	514,916	520,568	508,332	-1.09%	Budget determined by building allocation
Equipment	130,047	129,108	332,444	0.73%	Budget determined by building allocation. Includes dollars for building classroom equipment replacement.
Total Expenditures	19,778,770	18,916,292	18,585,512	4.56%	

Gifted Program

Financial support for the **Gifted Program** comes through both state and local sources. The state grant is based on the district's Average Daily Attendance, and requires that pupils served meet specific selection criteria. The District, however, expands the emphasis to transfer many of the curriculum materials and techniques developed for the gifted program to all classrooms.

The FY03 budget includes salaries for 6.0 FTE resource coordinators to service the elementary schools. Full time teachers are assigned to Whittier, Holmes, Lincoln, and Mann where there is a program to support the staffing. Plans are to expand this staffing level to all schools as the curriculum is developed. Schools are allowed to use staff allocations according to identified needs. The FY03 budget also contains a continuation of FY02 spending levels for supplies and contracted services. Supply dollars are divided equally among the K-5 buildings and are used to support the instructional strategies developed by each building.

The Gifted Program, in addition to the state entitlement grant is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid.

Fiscal 2003 Revenues: \$53,151
Fiscal 2003 Expenditures: \$326,486

	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
REVENUES					
State Sources	53,151	53,250	53,951	-0.19%	Estimated Grant
Total Revenues	53,151	53,250	53,951	-0.19%	
EXPENDITURES					
Salaries	319,286	262,184	255,386	21.78%	Reflects salaries of staff allocated to program. .5 FTE added to Holmes, Mann, Whittier, and Lincoln.
Benefits	0	0	1,528	N/A	
Contracted Services	3,200	3,352	1,729	-4.53%	
Supplies	4,000	4,000	3,119	0.00%	
Total Expenditures	326,486	269,536	261,762	21.13%	

Lunch Program

The **Lunch Program** budget supports supervision and meal service to students during the lunch period. Budgets for supervision vary by school according to the number of lunchrooms, playground areas, and students requiring the service. Additional budgets are allocated for personnel to oversee hot lunch preparation and service at all schools. Fiscal 2003 is the first year that all District 97 students will have a full service hot lunch (the program has been added to the new middle schools).

Board approved supervision fees are assessed to all students utilizing the service on a pro-rata basis. Recommended fees for the 2002-2003 school year are \$78 for elementary students, \$71 for junior high, and \$21 for elementary students going home for lunch and requiring minimal playground supervision. It is expected that these fees will cover supervision salaries, and do not include the salary of a lead lunch supervisor at each school and costs associated with preparation and serving hot lunch. The fees are no increase from those charged in FY02 due to a reduction of supervision requirements at the elementary schools. The District covers the cost of supervision for children eligible for free or reduced lunches as defined by federal guidelines.

Holmes initiated a hot lunch program during FY93, and served approximately 130 lunches per day. This program has expanded to all eight elementary schools and approximately 1,400 lunches are served each day. As noted above, the service will expand to the middle schools in FY03.

Hatch School piloted a breakfast program during the last month of the 1999 school year with great success. FY03 budgets provide this program for 5 schools (Hatch, Holmes, Beye, Longfellow and Irving). As with the hot lunch program, payments for breakfast and federal and state reimbursements are expected to cover the costs of the

program.

The Lunch Program is supported by supervision fees, charges for lunches and beverages, and federal and state subsidies.

Fiscal 2003 Revenues: \$927,609
Fiscal 2003 Expenditures: \$1,040,084

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Lunch Program Budget Comparison

Fiscal Years 2002 and 2003

	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
REVENUES					
Local Revenues	663,609	570,496	591,617	16.32%	supervision and purchased lunches for 6 participating elementary schools and breakfast program @ 5 schools. New this year are programs at middle schools. Free and Reduced Lunch & Breakfast Free and Reduced Lunch & Breakfast.
State Revenues	12,000	13,000	13,533	-7.69%	
Federal Revenues	252,000	225,000	228,819	12.00%	
Total Revenues	927,609	808,496	833,969	14.73%	
EXPENDITURES					
Salaries	515,584	479,361	445,901	7.56%	Includes new salaries for hot lunch program at the middle schools Health benefits offered to Hot Lunch Supervisors in FY03 Repair of lunch tables Increase of two middle schools Purchase of replacement lunch tables
Benefits	30,000	0	1,104	N/A	
Contracted Services	10,000	10,000	1,500	0.00%	
Supplies	474,500	397,500	406,618	19.37%	
Equipment	10,000	10,000	18,671	0.00%	
Total Expenditures	1,040,084	896,861	873,794	15.97%	

Media/Technology Center Program

The **Media** budget supports the operation of the Media Centers in each school and technical support for media equipment and materials. Salary budgets include central office secretary support staff and, for each center, one certified media specialist and .5 FTE media clerk at the K-5 buildings and full time media clerks at Brooks and Julian Middle Schools (an increase of .5 FTE for each school).

The media program includes dollars for the repair of the varied inventory of media equipment, including, but not limited to, CD and cassette players and recorders, VCR's, camcorders, various projectors, and digital, still, and movie cameras. This equipment is purchased through school allocated budgets, PTO contributions, and a district equipment budget thereby insuring a continuing progressive approach to media resources in the District (\$18,000). A portion of The FY02 budget was used for mounted classroom monitors in the new middle schools. The repair and equipment budgets are the same amounts budgeted in FY02.

The supply budgets purchase professional and instructional materials and periodicals for district-wide use and library books for Brooks and Julian. The library book budget is allocated using a base figure (\$1,500) to which a per pupil amount is added for each center. In FY01 library book allocations for each school completed a three-year commitment to double the funding level. Total allocations for FY03 are \$71,820.

The Media Program is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid. Students are expected to reimburse the district for lost or damaged library materials. This money is deposited to the appropriate account for repair or replacement of the material.

Fiscal 2003 Expenditures: \$897,088

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Media Program Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
EXPENDITURES					
Salaries	766,970	713,374	709,710	7.51% central office support. Increase of .5 FTE clerk @ each middle school
Benefits	0	0	3,750	N/A	TRS employer share
Contracted Services	10,600	10,600	4,304	0.00%	
Supplies	101,518	94,539	112,204	7.38%	Library books and operations supplies
Equipment	18,000	18,000	16,324	0.00%	
Total Expenditures	897,088	836,513	846,292	7.24%	

Multicultural Education Department

The budget requested for the **Multicultural Education Department** for FY03 supports goals and objectives as identified in the Oak Park Elementary School District's mission and action steps of the strategic plan.

Salaries recorded in the budget support the Director, administrative secretary, and 2 part time clerks to maintain a database of all resource materials available through the Resource Center. The budget includes stipends for **Multicultural Ambassadors**, who provide leadership, curricula, and staff development and coordinate duties in the area of multicultural education. In addition to the stipends, \$4,600 has been budgeted for committee work related to these positions. This represents a \$1,500 reduction of dollars that have been transferred to the professional development account to provide opportunities for teachers to attend diversity related conferences.

The department will continue to sponsor the **Multicultural Arts Academy** (formerly know as "Saturday School") with a \$9,000 budget to support the program. Content will include science, literature, writing, performing arts and cultural presentations. A homework center has been added as a component to the Academy. Parents are an integral part of this project. **Multicultural Dialogue** is proposed as an on-going program (held at least two times per year) with a budget of \$6,000. **Facing History and Ourselves**, a program focusing on diversity training, will be held in the fall of 2002 at a cost of \$6,000. The budget for resource materials to assure that the MCRC collection is kept current and representative is \$9,000.

As a precursor to the **Ethnic Festival**, the department will continue a mini-grant program, allotting \$1,000 per school to support yearlong multicultural/ diversity activity (ies). Grant awards will be determined using the request for proposal process. In addition to these allocations, the Festival's budget is \$19,000, a \$1,000 increase from FY02.

Most exciting for this department are plans to relocate the **Resource Center** in the new Julian Middle School, to be opened September 2002. The new center will provide the vision recommended by the Facilities Steering Committee: "a centrally located, accessible, prominent, and visible" resource for the entire community.

The Multicultural Program is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid. Support for the Ethnic Festival comes from a variety of local sources and is deposited directly to this account to offset expenditures.

Fiscal 2003 Expenditures: \$304,453

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Multicultural Program Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
EXPENDITURES					
Salaries	230,053	203,579	201,006	13.00%	Retirement salary included
Contracted Services	64,200	62,816	42,759	2.20%	FY02 Includes carryover
Supplies	10,200	9,800	13,412	4.08%	
Equipment	0	0	0	N/A	
Total Expenditure	304,453	276,195	257,177	10.23%	

Music Program

The **Music program** in District 97 is an articulated curriculum focusing on music skills and concepts as well as developing vocal and instrumental music techniques. Each elementary student has a general music class two times per week. Chorus, band, and orchestra participation is elective, and lessons and rehearsals are held during the regularly scheduled day.

In the new middle schools, sixth grade students will attend a nine week daily general music class within the required exploratory program. Sixth grade students may also choose to participate in an elective performance group, band, orchestra, or chorus within the regularly scheduled day. Sixth, seventh, and eighth grade students may select either general music or a performance based group as an elective. The budget for this program supports 11.65 vocal music and 7.5 instrumental music teachers.

The supply budget is primarily funds designated by principals from the per student allocations. Additional district accounts provide for piano tuning, repair of instruments, and purchase of equipment and supplies that relate to the District program. In FY99, an effort was made to keep only those district pianos in the best condition. The repair budget was increased to assure that those remaining in the district will be appropriately maintained.

Each elementary school has its own fourth and fifth grade band, orchestra, and chorus. Students are bused to rehearsals for district-wide events (this budget is recorded in the Transportation Fund).

The Music Program is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, General

State Aid, and fees collected from students who rent District owned instruments.

Fiscal 2003 Revenues: \$500

Fiscal 2003 Expenditures (Ed Fund): \$1,012,134

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Music Program Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Local Revenues	500	1,300	1,450	-61.54%	Rental of instruments.
Total Revenues	500	1,300	1,450	-61.54%	
EXPENDITURES					
Salaries	986,327	#####	#####	-2.34%	Retirement in FY02 salaries, senior staff member reassigned instrumental program instruments (\$1,000 increase). Includes building allocations and District curriculum decisions.
Contracted Services	8,400	7,400	7,041	13.51%	
Supplies	14,907	15,035	14,497	-0.85%	
Equipment	2,500	2,500	1,427	0.00%	
Fund	1,012,134	1,034,938	#####	-2.20%	
Transportation Fund	8,500	8,250	7,854	3.03%	Transportation to rehearsals
Total Expenditures - Music Program	1,020,634	1,043,188	#####	-2.16%	

Oak Park Education Foundation

The **Oak Park Education Foundation** (OPEF) is a volunteer coalition of thirty educators, business people, and community members whose purpose is to raise funds to support innovative or experimental programs not possible through the District 97 regular budget. OPEF is a direct result of Strategy 5 of the 1990 Strategic Plan. District 97 retains the option of continuing or electing not to fund a program once OPEF support is finished.

The first program funded by OPEF, **Global Village**, teams scientific professionals with District 97 classrooms and teachers in an effort to enrich the science curriculum. This project has generated approximately \$1,000,000 in donated goods and services over the past eleven years.

Fiscal 2003 is the twelfth year for this program. The budget is supported by \$3,000 from the Foundation, \$4,500 from the State Career Education grant, and the remainder from District 97. If other foundation and/or corporation support is secured, the District financial commitment will be reduced. For FY03, Mann teacher, Kathy Botticelli, will facilitate the program as an Innovation Coordinator (up to 1/2 day released time per week). The overall budget for the program is \$26,900, excluding the Innovation Coordinator stipend. Other expenditures are direct costs of the program including partnership laboratory supplies, field trips, substitute teachers, the Young Scientists Conference, and recognition for participating scientists and teachers.

Art Start is the third Oak Park Education Foundation and District 97 program. Focused at K-2, the program's delivery model is similar to Global Village. OPEF has forged a partnership with Oak Park Area Arts Council (OPAAC) to assist in the recruitment and selection of area artists. OPAAC provided a FY02 \$3,000 grant for the program. The Fiscal 2003 budget is used for a half-time facilitator (Debbie Abrahamson), program supplies, field trips, and honoraria for the artists. Expenses for the program are reimbursed to the district by OPEF.

A fourth (new) OPEF program focusing on service learning is in

its development stages and will be introduced sometime in FY03. Total cost for the two current programs and the new program is \$98,759.

Fiscal 2003 Expenditures: \$79,359

Fiscal 2003 Revenues: \$98,759

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Oak Park Education Foundation Grants Budget Comparison
Fiscal Years 2002 and 2003

	Recommended			Percent Change (From Budget)	
	FY03 Budget	FY 02 Budget	FY 02 Actual		
REVENUES					
OP Education Foundation	74,859	44,230	35,882	69.25%	Full support of Art Start/ \$3,000 continuing for Global Village/ new Community Service based grant.
State Career Education G	4,500	4,875	9,543	-7.69%	
Total Revenues	79,359	49,105	45,425	61.61%	
EXPENDITURES					
Global Village	26,900	26,900	22,988	0.00%	New program to be initiated during FY03
Art Start	41,859	41,230	33,814	1.53%	
Service Learning (new)	30,000	0	0	N/A	
Total Expenditures	98,759	68,130	56,802	44.96%	

Oak Park Township Youth Services

Oak Park Township Youth Services grants are site-based grants. The funds are allocated to direct service providers (school district, park district, YMCA) from Township funds generated through local, state, and federal sources. These programs are approved in place of programs that could be provided directly by the Township. The competitive grants are awarded to support student activities that correspond to the mission of the Youth Services, primarily in the areas of juvenile delinquency, substance abuse, and violence prevention.

FY02 projects, for which District 97 received \$19,253 included:

- Julian E.X.C.E.L.L.
- Emerson Power Hour
- Longfellow Readers Club
- Mann/Lincoln Peace in Every Home Series
- Longfellow T.E.A.M.
- Longfellow Rainbows
- Longfellow Tutor/Mentor
- Lincoln Family Learning Center

A total of \$37,250 has been budgeted in FY03 for 16 programs. Funds will be expended only upon approved grants. FY03 grants include continuation requests for some of the FY 02 programs and the addition of new program requests.

Township Youth Services also provides a grant for **Summer School** (\$7,000).

Fiscal 2003 Revenues: \$37,250
Fiscal 2003 Expenditures: \$38,481

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Oak Park Township Youth Services Budget Comparison
Fiscal Years 2002 and 2003

	Recommended			Percent Change From Budget)	
	FY03 Budget	FY 02 Budget	FY 02 Actual		
REVENUES					
Local Revenues					Estimate of grants to be awarded by Township
Approved/Anticipated Grants	37,250	35,000	19,235	6.43%	
Total Revenues	37,250	35,000	19,235	6.43%	
EXPENDITURES					
Beye	0	0	0	N/A	
Emerson	0	0	4,000	N/A	
Hatch	0	0	0	N/A	
Julian	0	0	2,612	N/A	
Holmes	0	0	0	N/A	
Irving	0	0	0	N/A	
Lincoln	0	0	1,683	N/A	
Longfellow	0	0	7,834	N/A	
Mann	0	0	1,876	N/A	
Whittier	0	0	0	N/A	
District	38,481	36,000	89	6.89%	Actual expenditure categories to be determined
Total Expenditures	38,481	36,000	18,094	6.89%	

Physical Education

The **Physical Education** program in District 97's elementary schools is taught by physical education specialists for students in first through fifth grades 67 minutes per week and in kindergarten 33 minutes per week. The classroom teacher leads physical education activities on those days that students do not see the physical education specialist. Sixth, seventh and eighth grade students receive physical education instruction daily. These schedules meet the state mandate of daily PE. The budget for this program supports 7.65 FTE elementary and 9.0 FTE sixth, seventh and eighth grade teachers (an addition of 3 FTE at each middle school).

An updated, developmentally appropriate, and skill-based curriculum was implemented K-8 in FY97. The supply budget for this program is primarily funds designated by principals from the per student allocations. Additional district accounts provide for the purchase of equipment and supplies that relate to the District program and maintenance of gym PE related fixtures (basketball hoops and backboards, climbing ropes, etc.). Added this year is a \$3,000 budget for repair and maintenance of the fitness equipment at the middle schools.

Transportation Fund expenditures are for co-curricular programs for students in sixth, seventh and eighth grades. Budgets for FY03 are based on historical allocations and an expanded program.

The Physical Education Program is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid.

Fiscal 2003 Expenditures (Ed Fund): \$837,418

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Physical Education Program Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
EXPENDITURES					
Salaries	805,207	683,676	676,636	17.78%	Includes increase at middle schools of 3.0 FTE. Interests for center, etc. Interscholastic program (\$500 increase for each school/repairs to PE equipment in gyms, including Lifecycles in middle school fitness rooms. Budgets reflect building allocations
Contracted Services	11,500	7,500	8,032	53.33%	
Supplies	17,711	17,801	18,651	-0.51%	
Equipment	3,000	3,000	120	0.00%	
Total Expenditures - Ed Fund	837,418	711,977	703,439	17.62%	
Transportation Fund Expenditures	13,200	12,000	10,990	10.00%	co-curricular activities, increase based on anticipated increase in co-curricular
Total Expenditures - PE Program	850,618	723,977	714,429	17.49%	

Prekindergarten Children At-Risk of Academic Failure

Prekindergarten At-Risk is a state-supported grant, which will be in operation for its fourteenth year in Fiscal 2003. The Program is housed at Longfellow school for three and four-year-old children who, through screening, are determined to need support prior to starting Kindergarten.

In Fiscal 2002, three full time teachers and 2.5 teacher assistants served 75 children. Enrollment is expected to be the same in FY03. Except for a portion of the program coordinator's salary, the program is funded through the state grant. The difference is expected to be covered by additional Title I funds to be assigned in the fall.

The state granted \$200,117 in FY02. The District has applied for \$204,812 for FY 03. The program will not spend in excess of dollars received. Expenditures include carryover of encumbered amounts.

Fiscal 2003 Revenues: \$199,237
Fiscal 2003 Expenditures: \$199,603

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Preschool At Risk Program Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
State Revenues Anticipated Grant	199,237	200,117	175,000	-0.44%	
Total Revenues	199,237	200,117	175,000	-0.44%	
EXPENDITURES					
Salaries	117,228	147,250	157,081	-20.39%	Salaries of staff assigned to program/ TA salaries to be determined (in contracted services)
Benefits	0	17,434	17,661	-100.00%	
Contracted Services	82,375	9,220	8,151	793.44%	Grant expenditures to be determined.
Supplies	0	11,963	12,355	-100.00%	
Equipment	0	5,000	4,540	N/A	
Total Expenditures	199,603	190,867	199,788	4.58%	

Pupil Personnel Services

Pupil Personnel Services is one of the many responsibilities of the Department of Special Services and includes social workers, nurses and psychologists and their very specialized services. The FY03 salary budget provides for one department secretary, 10.5 FTE social workers, 6.71 FTE nurses (increase of 1.21), 1.0 FTE family interventionist (Irving school development planning position), and 5.0 FTE psychologists assigned to the ten District 97 schools, including the early childhood diagnostic team. Staff members are assigned to one or more schools. Due to increasing special education services and programs, some schools receive additional services from social worker interns, health assistants and student nurses and contracted staff. These services are provided under the direct supervision of District 97 staff. The social work interns are each paid a stipend which is the total amount reimbursed by ISBE. Therefore, their services and the internship are at no expense to the District. However, we do not receive the reimbursement until the year after the internship has been completed. The availability of supervisory staff as well as the successful recruiting and hiring of viable applicants determine the number of interns hired. Student nurses, supervised by our nursing staff, do not receive a salary through District 97. The involvement of these well-qualified interns and university students has allowed the District the opportunity to extend services to children as well as provide an excellent supervised training experience through collaboration between the District and various universities.

We continue to explore the hiring of both social work interns as well as externs. These people bring a valuable level of expertise and experience to the District at the minimal cost of \$4,800 per intern. We have expanded our recruiting of interns to additional universities. We have developed a very successful orientation process for those interns hired by the district. The continued work with universities and agencies is a valuable financial and programmatic investment for District 97.

Materials, specialized services and required supplies are

obtained with the remainder of the budget. Due to the use of grants, Medicaid, and funds earned from sponsored community-wide staff development programs, we continue to monitor this budget very closely and to use other resources whenever possible. Continued cooperation with local agencies such as the Illinois Department of Public Health, Oak Park River Forest Infant Welfare Clinic, physicians, etc. has allowed the nurses to maintain high quality services and ongoing communication with parents and the community. Medicaid funds have been used to purchase some of the large dollar amount equipment that the nurses need to continue to provide maximum services to our students. By using this resource, District dollars can be utilized for other purposes. Creative use of community resources has also supported ongoing innovative and topic-specific professional development, including CPR training for all interested staff. Throughout the current school year, numerous grants, parent, student and staff scholarships, and sharing of registration fees, allowed a significant increase in participation of special education related workshops and, local, state and national conferences at minimal costs. Including, but not limited to, Oak Leyden Developmental Services, STARnet, the Township Youth Services of Oak Park and River Forest, CEDA Head Start, Hephzibah Children's Home, the OPRF Chamber of Commerce, University of Illinois Extension, West Suburban Special Recreation Association (WSSRA), OPRF High Schools, and River Forest School District have worked collaboratively with the District 97 Department of Special Services allowing us numerous opportunities to sponsor outstanding workshops and other educational events for families, staff, and other interested persons.

Diagnostic instruments and materials related to children's specific needs are also purchased through this budget. Through careful and continued review by several staff members, these very high cost items have been obtained at more reasonable amounts. Special Education staff is very involved in obtaining grants from the Oak Park Township Youth Services. These funds provide a wide range of services to students, staff and parents throughout the Oak Park home school community. We continue to develop a very comprehensive list of resources, including audio and videotapes, books, and magazines. These materials have been

expanded, through community grants, donations, and money earned through various avenues. These items are used by both general and special education staff. The resources pertain to current social and emotional issues directly related to students. We continue working with the Oak Park Public Library and local bookstores to provide materials on various disabilities to the greater community.

In addition to the prorated state personnel reimbursement, Pupil Personnel is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid. Pupil Personnel staff has been working closely with district and community resources to explore local, state and federal funding sources. These efforts will continue to be expanded.

<u>Fiscal 2003 Staff Allocations</u>			
Social Workers	10.5	FTE	
Social Worker Interns	11.0		FTE
Nurses	6.71		FTE
Psychologists	5.0	FTE	
Secretary	1.0	FTE	
Family Interventionist	1.0		FTE

Fiscal 2003 Revenues: \$9,000
Fiscal 2003 Expenditures: \$1,497,085

***Revenues from state personnel and Medicaid reimbursements are recorded with the special services budget.*

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Pupil Personnel Services Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Local - Village Nursing Subsidy	9,000	0	0	N/A	
Total Revenues	9,000	0	0	N/A	
EXPENDITURES					
Salaries	1,472,685	1,339,971	1,332,590	9.90%	Addition of 1.21 FTE nurse \$500 increase in nursing and psychologist budgets
Benefits	0	0	2,875	N/A	
Contracted Services	12,200	12,427	22,275	-1.83%	
Supplies	11,200	10,200	8,897	9.80%	
Equipment	1,000	1,000	0	0.00%	
Total Expenditures	1,497,085	1,363,598	1,366,637	9.79%	

Reading Improvement

The K-6 Reading Improvement Block Grant was restructured in FY02. The focus remains the improvement of students' reading achievement through direct instruction and early intervention. District 97 will use the FY03 per pupil entitlement dollars (\$225,076) for a portion of the Language Arts Specialists' salaries.

Fiscal 2003 Expenditures: \$225,076

Fiscal 2003 Revenues: \$225,076

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Reading Improvement Budget Comparison

Fiscal Years 2002 and 2003

	Recommended			Percent	
	FY03 Budget	FY 02 Budget	FY 02 Actual	Change From Budget)	
REVENUES					
State Revenues	225,076	225,991	226,232	-0.40%	Anticipated grant
Total Revenues	225,076	225,991	226,232	-0.40%	
EXPENDITURES					
Salaries	225,076	160,000	176,235	N/A	Language Arts Specialists salaries free unrestricted \$\$ for curriculum work and instructional materials
Benefits	0	0	71	N/A	TRS employer share
Contracted Services	0	128,052	19,772	-100.00%	FY02 includes carryover
Supplies	0	15,000	94,793	N/A	
Total Expenditures	225,076	303,052	290,871	-25.73%	

Safe and Drug Free Schools (Title IV)

Safe and Drug Free Schools is a federal entitlement program. Funds are distributed proportionally to private and parochial schools through District 97. The District 97 portion of the FY02 grant was used to support the InTouch committee, school peer mediation programs, drug prevention activities for students, violence and drug prevention training for staff, the District 97/Hephzibah alternative program, the Intergovernmental Agreement to fund gang prevention specialists, and partial salary of the Family Resource Center educator.

District staff works cooperatively with other agencies in the community, and prevention activities under this program are developed in cooperation with the Oak Park Township Youth Services, Hephzibah, and the InTouch committee (a coalition of community organizations for the prevention of substance abuse).

In FY02, District 97 received \$49,376. We will receive \$23,682 for FY03. These dollars will fully support two long existing programs, InTouch and peer mediation. Funds (\$2,000) will be allocated to the District 97/Hephzibah alternative program. Unexpended FY02 funds are included as carryover for FY03 and will be used for the Intergovernmental Agreement and Family Resource Center educator's salary.

Fiscal 2003 Revenues: \$23,682
Fiscal 2002 Expenditures: \$27,652

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Safe and Drug Free Schools Budget Comparison
Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change (From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Federal Revenues	23,682	49,376	48,727	-52.04%	Estimated Grant represent significant reduction in funds
Total Revenues	23,682	49,376	48,727	-52.04%	
EXPENDITURES					
Salaries	4,000	4,000	25,713	0.00%	Portion of Karen Stepp salary (parent resource center)
Benefits	0	0	1,484	N/A	
Contracted Service	23,652	56,959	23,717	-58.48%	Includes carryover/ FY03 grant allocations TBD
Supplies	0	0	6,075	N/A	
Equipment	0	0	0	N/A	
Total Expenditures	27,652	60,959	56,989	-54.64%	

Special Services

The **Special Services** Department is an integral part of district-wide programs and services for students, staff, families, and the overall community. The Department is well known for the commitment to provide each student specialized service in the least restrictive environment. Consequently, there are an increasing number of special needs youngsters in mainstreamed and inclusive settings. In addition, the severity and complexity of the needs of the students is very evident. As a result, we are providing staff with a variety of training and staff development opportunities. For example, the three early childhood teachers were able to spend a week at the national training site for those working with children with autism and developmental delays. This training is held at the University of North Carolina at Chapel Hill. As a result, the teachers will be sharing strategies with their assistants, parents, and colleagues on more effective ways of working with children in these populations. In a continued effort to address the ongoing needs for professional development for staff and informational resources for parents, the Department provides an extensive list (both hard copies and via the District's website) of books, tapes, and related materials. These materials are also available for loan by staff, parents or community members. An increasing number of parents, staff, and other interested persons have and continue to use the resource materials. This area of professional development, and sharing of information has become increasingly valuable, as more District 97 students have received support and services in the general education classrooms. This is also an important factor as more students in the general education programs have unique needs and learning styles that are addressed through the Culture of Achievement programs. This has also allowed us numerous opportunities to provide staff with additional collaborative experiences. This model has strengthened the skills of both the special and general educators. Some of these issues have been addressed very successfully through the weekend and evening

workshops and seminars sponsored and organized by the Department of Special Services and also through a collaborative effort to provide University 97, CPDU, and CEU credits for those staff members who attend the workshops. For over seven years, the Department has been able to also issue continuing education units (CEUs) for psychologists, social workers, and speech/language pathologists. An ever-increasing number of special education related topics and courses have been made available through University 97. These have continued to be offered during the regular school year as well as through summer courses.

District 97 provides a full continuum of services for our students, with an emphasis on providing those services in the least restrictive environment. These services range from students with special needs remaining full time in the general education program, with consultation services being provided by special education staff. At the other end of the spectrum there is an out of district placement where children are placed in therapeutic day schools and possibly have no interaction with general education students. Consultation might be provided on a monthly or quarterly basis, depending on the child's specific need for intervention and support. Children enrolled in regular education classrooms can receive a resource level of special education programs that are deemed appropriate to meet their needs. Instructional level special education programs provide an extensive and more intense level of service with the children attending regular classes for a more limited period of time. Some students are also found to benefit from an instructional special education program with specific times scheduled for interaction with students in the regular education programs. An increasing number of our children, with low incidence and multiple needs, are enrolled in the regular education programs supported by an inclusive educational environment being provided through special education. The special services provided for District 97 students include speech and language therapy, social work interventions and groups, direct and/or indirect

support from our nurses, physical and/or occupational therapy and instructional programs. This is supported by the mandated intervention of the diagnostic team members, including the psychologist, social worker, nurse, speech pathologist, special and regular education teacher(s), and appropriate administrators. These comprehensive services and programs require substantial monetary support on local, state, and federal levels. We have used Medicaid reimbursement to support some of the goals of funding for special education programs and services. This has proven to be a very substantial and practical resource for the past three years. The use of these dollars has been aimed at technology, specialized equipment, ADA improvements, and air conditioning for special education classes. Due to the success of our efforts, (over a million dollars has been generated), we intend to continue to work with the appropriate agencies to bring Medicaid dollars to the District as long as this source is available.

The weekend and evening workshops, previously mentioned, have continued to be a valuable and innovative resource for the Oak Park - River Forest communities. We have attracted parents, staff, and other interested persons from several other areas. The largest attended seminar was the one held at the Holiday Inn Select in Tinley Park. This workshop included a wide array of participants from all over Cook and Will counties. This Seminar was co-sponsored with a national organization, thus, allowing District 97 the opportunity to be instrumental in bringing nationally known autism specialist, Carol Gray to the area. The community and district workshops have become increasingly visible. One of the most successful ones was held at the Carleton Hotel in Oak Park in January. That workshop included a keynote speaker on Down syndrome and break-out sessions on other valuable topics. The workshops and classes have resulted in many unique and outstanding experiences for students, their families, staff, and the community at large. There is ongoing evidence of the effective collaboration with other

agencies that has taken place through extensive efforts in this Department.

The workshops, presentations, and materials have been financially supported by Federal Grant dollars, local support, and registration fees. Due to these resources, no District 97 monies are being used to fund these activities.

Other **revenues** used include the Special Education Levy, personnel reimbursements from the state for certified and non-certified staff, reimbursement for extra-ordinary pupil costs, private facility placements, and orphans who are receiving special education services. It is important to recognize that state reimbursements are not funded at 100%. State of Illinois budget projections fund these categorical reimbursements at 94%, a reduction of \$100,000 from FY02. However, District 97 has been very involved in the statewide efforts to increase the local district funding level.

Salaries are the largest expenditure for Special Education. The budget includes salaries for three administrators, 51.0 teachers (including instructional classroom teachers and learning disability resource specialists - representing four new positions for FY03), 2.87 adaptive PE, 3.5 FTE occupational/physical therapists (partially funded by IDEA Grant), 1.0 FTE diagnostic classroom teacher (Whittier), 12.5 FTE speech/language pathologists, 86.5 FTE teacher assistants (partially funded by IDEA Grant), substitutes for TA's, 2.0 FTE planning substitutes for special education certified staff, \$90,252 stipends for team facilitators, \$50,000 for substitutes for teachers attending team meetings, and \$16,000 for special tutors. The budget also includes the salaries for 3.5 FTE department secretaries.

The Whittier **diagnostic classroom** for children coming from Hephzibah has continued to be a successful intervention. This classroom provides an opportunity for these students to make an appropriate adjustment to District 97 and the community. It has proven necessary to place some of the

students residing at Hephzibah in out of district programs; however, this number has been reduced due to the success of the classroom. It is staffed with one teacher and one full time teaching assistant.

Significant budgets continue to be necessary for **out of district tuition** costs for students who require therapeutic day schools for behavioral reasons as well as for those students with significant multiple and low incidence impairments. There are also transportation costs related to these placements. We continue to find that there is an increase in the per diem rate for the students in these facilities and programs. The total FY03 out of district tuition budget is \$1,475,000, a \$100,000 increase from FY02.

The Illinois State Board of Education requires that school districts provide an **Extended School Year** (summer school) for special needs children who cannot retain and recoup skills during the regular school year. There is partial state reimbursement for this program. Additional reimbursement is provided through the categorical areas previously indicated. A line item is also included for those special needs students who participate in the CAST and BRAVO summer programs. There is also a requirement for us to pay the tuition for some students with IEPs indicating that they need to participate in the District 97 summer school programs. Estimated budget for this program is \$141,000, of which \$72,000 is recorded in the Transportation Fund. The District receives approximately \$50,000 reimbursements for this program.

Occupational and physical therapy are provided to eligible students through a contractual arrangement with various local hospitals and agencies. Some speech and language pathologists are also obtained through individual contracts or contracts with other agencies or hospitals. Due to our efforts to control costs, we have successfully hired speech/language pathologists in lieu of the contractual positions. Due to the shortage of available applicants,

this may not always be possible. We are also recruiting occupational and physical therapists. All three of these specialists are very difficult to locate but the ongoing effort to attract good applicants in these areas is being made in conjunction with the work done by Human Resources. Hiring our own staff is a fiscally sound decision and in the best interest of our students. However, it is not always possible to fill all of the necessary positions with district hired employees, thus we will continue our contractual relationships as well as hiring of staff. Total FY03 budget for OT/PT staff and contracted positions is estimated to be \$450,000, a portion of which is funded through the IDEA Flow Through grant.

Facilities projects relating to ADA will continue to be funded through Medicaid reimbursements. Planned for FY03 is an elevator addition at Lincoln at a cost of \$200,000. The Medicaid dollars have continued to prove to be a very valuable resource of funds for the increasing expense of meeting the special education needs for District 97. We have been using these dollars over the past seven years and they have helped significantly in the renovations at Irving, Holmes, and Whittier.

Also recorded in this program is the **West Cook County Professional Development Academy**, one of seven very competitive grants awarded throughout the state. The 2000-01 SY was the first time these grants were offered by ISBE and, therefore, the first time that District 97 responded and became a successful recipient.

The focus of the Academy is to build capacity in individuals, schools, and districts to provide additional least restrictive environment opportunities for all students. Specifically, the Academy was designed to increase the capabilities of professional staff and parents for accommodating students with disabilities in the general education curriculum. Each of the participants derives benefits specific to the needs and roles of their respective

teams. An additional benefit is the creation of a considerable cadre of individuals from across the spectrum of the educational community who have been engaged in intensive learning activities designed to increase their effectiveness in providing more opportunities for all students. This Academy has also had a very positive influence on increasing the pool of certified staff members. This has been done through the provision of tuition reimbursement for potential special education staff and administrators as well as providing collaborative work with local universities.

The West Cook County Professional Development Academy is administered under the direction of Naomi Law, Director, Department of Special Education, Oak Park Public Schools, District 97. It is provided in conjunction with private and other public schools, parents, local, state, and national organizations, and individuals involved with the education of students with special needs. The goal of these entities is to provide students with optimal learning opportunities in the least restrictive environment.

Participating groups in the West Cook County Professional Development Academy are parents, general education teachers, special education teachers, instructional teaching assistants, administrators, organizations, and agency representatives. Representatives of these groups also serve on a Steering Committee. The Steering Committee meets at least annually and receives regular reports and information regarding the Academy. One of the tasks of the members of the Committee is for them to make the information available on a wider basis and, therefore, involve a larger contingency of participants.

The training for participants is provided through local workshops and seminars. Additionally, several of the participants have attended state conferences on a wide variety of topics. One of the goals accomplished each year is to bring state, national, and international specialists

to the area to address the needs and interests of local communities. The response to the training opportunities has been very positive.

The budget will continue to support the efforts and participation of parents, instructional teaching assistants, regular and special education teachers, as well as community representatives. Extensive resources, including books, cassette and videotapes, materials, have been made available to staff and parents through the grant dollars. All participants will be well trained and better able to work with children with special needs. Participation in the West Cook County Professional Development Academy will continue to have a direct and highly effective impact on educational programs throughout the West Cook County area.

\$232,000 has been received over the two year period. We plan to apply for a continuation of the grant and an additional \$116,000 for the 2002-03SY.

In addition to the revenues listed, all general revenues support Special Education, including local taxes, earned interest, Corporate Personal Property Replacement Tax Revenues and General State Aid.

<u>Fiscal 2003 Staff Allocations</u>		
Administration	3.0	FTE
Secretaries	3.5	FTE
Certified Teaching Staff	51.0	FTE
Diagnostic Classroom	2.0	FTE
OT/PT	3.5	FTE
Speech and Language	12.5	FTE

Teacher Assistants 86.5 FTE
Planning Substitutes 2.0 FTE

Fiscal 2003 Revenues: \$2,378,609

Fiscal 2003 Expenditures (Ed Fund): \$7,702,780

**Includes reimbursement associated with Pupil Personnel
Services*

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Special Services Budget Comparison

Fiscal Years 2002 and 2003

	Recommended			Percent Change From Budget)	
	FY03 Budget	FY 02 Budget	FY 02 Actual		
REVENUES					
Local Revenues					
Special Education Levy	153,609	152,125	146,840	0.98%	Estimate of actual tax collections FY03: no students enrolled
Out of District Tuition	0	6,250	6,252	-100.00%	
State Revenues	1,859,000	1,936,000	1,733,500	-3.98%	Projected categorical reimbursements reflects 90% funding Medicaid Reimbursements (reduction), IDEA Academy
Federal Revenues	366,000	451,000	427,923	-18.85%	
Total Revenues	2,378,609	2,545,375	2,314,515	-6.55%	
EXPENDITURES					
Salaries	5,332,135	5,039,189	4,928,883	5.81%	increase of 4 FTE / retirement salaries/ teaching assistants salaries transferred to IDEA Flow Through Services central office staff Life and Health Insurance/ increase represents allocation of health insurance coverage for special
Benefits	478,731	265,052	45,562	80.62%	
Contracted Services	174,694	174,266	149,793	0.25%	Medicaid reimbursements (\$25,000)/ OT/PT hospital contracts not paid by Federal IDEA grant/ Contracted speech therapy. Increase related to IDEA Academy Grant.
Supplies	69,220	60,590	81,645	14.24%	
Equipment	170,000	721,464	725,634	-76.44%	IDEA Academy to be allocated ADA related facilities projects (Lincoln elevator) + Special Education
Other	3,000	3,000	5,769	0.00%	
Tuition	1,475,000	1,375,000	1,253,785	7.27%	Estimate of expenditures based on current enrollment
Total (Ed Fund) Expenditures	7,702,780	7,638,561	7,191,071	0.84%	

Special Services Budget, continued

	Recommended			Percent	
	FY03 Budget	FY 02 Budget	FY 02 Actual	Change From Budget	
Transportation Fund (Details in Section 5)					
Revenues - State	731,000	875,000	643,447	-16.46%	State budget includes 90% proration of claim (claim is 80% of expenditures). Reductions of total transportation expenditures (regular and special) allocated to this program due to one carrier servicing both programs. FY02: state
Expenditures	1,350,529	1,283,494	1,263,001	5.22%	Reflects increasing transportation requirements (2 additional buses)
Total Revenues - All Funds	3,109,609	3,420,375	2,957,962	-9.09%	
Total Expenditures - All Funds	9,053,309	8,922,055	8,454,072	1.47%	

Special Education - Flow Through Grant

The **Individuals with Disabilities Education Act (IDEA)** provides federal funds for programs and services for students with disabilities. The amount of the funds is currently based on the December 1, 2000 child count of students receiving special education services. The per child amount for IDEA Flow Through funds is determined annually by the Illinois State Board of Education based upon their receipt of federal funds. The grant supports special education salaries, purchase of equipment and materials, professional development for certified and non-certified staff, and training for parents.

Through the grant, we have been able to provide Saturday and evening community-wide workshops and seminars featuring local, state, national, and international specialists. These have been in a wide variety of areas including Down Syndrome, Attention Deficit Hyperactivity Disorders (ADHD), multiple intelligences, Aspergers Syndrome, and many other topics. These programs have been well attended by an increasing number of participants. The participants consist of staff, parents, as well as community and agency representatives. They have also included interested people from Chicago and surrounding districts. Additionally, we have used the funds to send staff and parents to state and national workshops related to their particular area of interest or need. The grant has also provided resources for numerous specialists, and consultants for classrooms and schools.

Due to the ongoing need for teacher assistants, in instructional, resource, and inclusive settings, the grant has been developed to include the salaries and benefits of a significant number of non-certified staff members. We have also found the grant to be a valuable resource in continuing to provide general education

staff with support and resources as they work with students with special needs.

There is an ongoing effort to work with the Department of Human Resources to further explore ways to make the best use of this money as a means for providing certified and non-certified staff and parents with training resources. The goal is to support them in most effectively meeting the needs of youngsters with very diverse learning styles. An excellent example of this has been the collaborative efforts between District 97, surrounding districts, and other community groups in developing teams of people to participate in various training sessions. These teams very often include regular and special education teachers, parents, teaching assistants, and other interested persons. Future goals include developing training sessions appropriate for student involvement. This is already being initiated at both middle schools as they plan for the fall 2002 implementation of the Best Buddies Program

Additionally, we are continuing to work with the technology department in the long-range goal of providing all special education classrooms with current and appropriate technology equipment, software, assistive technology devices, and related training. The grant has made it possible for numerous staff members to attend specialized training sessions.

The grant will support the implementation of Tranquility Solutions, Inc., a special education case management program, providing the District with the software and case management training to allow staff to use technology to complete mandated special education reports, develop IEPs, and maintain reports on all students receiving special education services.

During the 2000-2001 SY, the Department of Special Services joined other special education departments and cooperatives in West Cook County to become a member of the West Cook County Assistive Technology Coalition.

This new Coalition has proven to be an excellent resource for specialized training, equipment, and materials. Through our membership, we are able to receive these resources at a reasonable fee.

The ultimate purpose in using the grant dollars is to relieve the use of local monies for special education programs and services. We realize that this must always be done according to federal and state guidelines and without any indication of supplanting of funds.

Fiscal 2003 Revenues: \$900,000
Fiscal 2003 Expenditures: \$1,016,522

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Special Education I.D.E.A. Flow Through Grant Budget Comparison
Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Federal Revenues	900,000	567,042	545,758	58.72%	
Total Revenues	900,000	567,042	545,758	58.72%	
EXPENDITURES					
Salaries	380,000	199,029	220,045	90.93%	Teacher Assistants
Benefits	65,000	36,190	39,060	79.61%	
Contracted Services	434,022	294,113	287,150	47.57%	Hospital OT/PT contracts/ staff development/ carryover from
Supplies	55,000	7,000	6,413	685.71%	Partial funding of special education classroom materials
Equipment	82,500	35,000	57,950	135.71%	Lincoln elevator and special ed classroom equipment
Total Expenditures	1,016,522	571,332	610,618	77.92%	

Special Education - IDEA Preschool Grant

The **Individuals With Disabilities Education ACT (IDEA) for Preschool Education** provides funds for services to children between ages three and five. The grant is used to support salaries of special education staff working with the early childhood programs and to provide specialized student evaluations.

This grant is based on a September 1 through August 31st fiscal year. A portion of the grant is used during the summer months for the mandated Extended School Year (ESY). A student's eligibility for ESY is determined by the participants of the Individual Education Program (IEP) Team and is recorded on the IEP. The summer early childhood diagnostic team provides required diagnostic services for children who might be determined eligible for the special education early childhood programs and/or services. By providing the evaluations during this time period, as well as during the school year, children are ready to begin receiving necessary programs and services at the time of their third birthday or at the beginning of the school year, as is most appropriate on an individual basis. The summer diagnostic team consists of a psychologist, social worker, speech and language pathologist, nurse, and administrator. These positions are supported by this grant. The grant also provides funds for the purchase of specialized materials and equipment for staff working with the pre-school special education population of children and salaries of teaching assistants for the regular school year the pre-kindergarten classes.

The amount of this grant is based upon a December 1, 2000 child count of students between ages three and five who were receiving special education services. The per child allotment is determined by Federal and State guidelines.

Fiscal 2003 Revenues: \$45,000
Fiscal 2003 Expenditures: \$45,000

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Special Education I.D.E.A. Preschool Budget Comparison
Fiscal Years 2002 and 2003

	Recommended			Percent Change From Budget)	
	FY03 Budget	FY 02 Budget	FY 02 Actual		
REVENUES					
Federal Revenues	45,000	87,700	104,536	-48.69%	Estimated grant
Total Revenues	45,000	87,700	104,536	-48.69%	
EXPENDITURES					
Salaries	36,789	35,915	55,825	2.43%	Teaching assistants
Benefits	7,211	7,360	7,192	-2.02%	
Contracted Service	0	30,612	0	-100.00%	
Supplies	1,000	925	6,414	8.11%	
Equipment	0	23,000	12,933	-100.00%	
Total Expenditures	45,000	97,812	82,364	-53.99%	

School Daze Summer School

District 97's traditional, tuition based, summer school program, School Daze, continues to be offered in June and includes classes for both enrichment and remediation. It is expected that financial assistance for some students (now in grades 4-8), whose families are not able to afford the tuition, will be provided through individual Incentive Grants from the Township Youth Services.

The Fiscal 2003 program (Summer 2002) will offer a variety of classes that supplement the regular school year curriculum. These classes have been developed and will be taught by District 97 teachers. Students may enroll for an entire morning of classes, during which time they will have the opportunity to choose two classes or one double period class. The Academic Camp program in the afternoon will continue this year for double period classes. Students may enroll in the morning and afternoon. There will be a half-hour lunch period. The Academic Camps offer a variety of classes in science, study habits, reading and writing workshops, Spanish, and Technology classes. These classes are designed for students in kindergarten through seventh grade. Last year's enrollment for 2001 School Daze totaled 450 students. Our Band and Orchestra Camp enrollment totaled 125 students.

The majority of the program's expenditures will be supported by tuition payments, with the exception of a District supplement required for fees waived for some students not eligible for the Township scholarships (those now in grades K-2). These dollars will come from all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid.

Fiscal 2003 Revenues: \$62,842
Fiscal 2003 Expenditures: \$62,842

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Summer School Budget Comparison

Fiscal Years 2002 and 2003

	Recommended			Percent	
	FY03 Budget	FY 02 Budget	FY 02 Actual	Change From Budget)	
REVENUES					
Local Revenues	62,842	62,842	79,877	0.00%	limited amount of waivers granted
Total Revenues	62,842	62,842	79,877	0.00%	
EXPENDITURES					
Salaries	56,890	56,890	44,622	0.00%	FY03 Budget to be determined
Benefits	4,352	4,352	3,448	0.00%	
Contracted Services	1,100	1,100	2,390	0.00%	
Supplies	500	500	1,250	0.00%	
Total Expenditures	62,842	62,842	51,710	0.00%	

Technology Initiatives

District 97 has directed considerable dollars and energies in the area of **technology** in past budget years. This focus will continue into Fiscal 2003.

As background information, FY99 supported pilot installations of instructional software of the Computer Curriculum Corporation (Success Maker) and Waterford Early Reading Programs (WERP) and upgrades of administrative PC's to Windows 95/98. FY00 supported the pilot installation of ClassWorks and further installations of Success Maker, Waterford Early Reading, and a number of infrastructure upgrades. FY01 supported the implementation of the new student information system (SASI), continued rollout of the Waterford Early Reading Program, Classworks rollouts to Hatch and Holmes, Classworks addition to Irving, upgrades of CCC Success Maker, a pilot Discourse program at Longfellow, an upgrade to the administrative application server (AS/400) and the rollout of nearly 250 new machines for instructional and administrative use.

In harmony with previous instructional technology efforts, FY02 supported the final phase of the Waterford Early Reading Program, providing Waterford seats for all K-2 and special education self-contained classrooms and a Classworks installation at Lincoln. FY02 also supported the installation of an upgraded wireless wide area network (WAN) to replace both the previous wireless wide area network still in place and the AT&T Broadband INET. This provided the district with increased performance and stability. A Student Information System Manager (half time position) was brought on to further increase our capabilities and support of SASI, our Student Information System. FY02 also supported the planned purchase of the special education module (Tranquility) for SASI, to be implemented in FY03.

The **equipment budget** for instructional programs in FY03 is \$238,000 and will support the replacement of approximately 160 older computers, upgrade principal laptops and selected

administrative computers, upgrade 4 network servers and provide auto-calling equipment for the middle schools. \$130,000 has been budgeted for consumable instructional materials to support Waterford. A summary of instructional technology expenditures and funding sources over the past four years (including FY03) follows this narrative. Additional budgets include: a **maintenance and repair** budget of \$167,500 to assure equipment will be kept in good, usable condition; annual **fees for the T1 line** and an Internet provider (\$4,000), **SASI maintenance** (\$34,000), and upgrade fees for **Novell NetWare** (\$15,000), the District's network operating system.

Working with the community and District committees, a new 3-year **Technology Plan** was developed and approved by the State in FY02. The new Technology Plan outlines goals and objectives designed to increase technology, such as portable computing labs, and further the instructional use of existing technology. The approved plan enables the District to receive federal E-Rate reimbursement for telephone service.

The District continues to make efforts to exploit the use of **web-based applications**. In FY02, employee job applications and teacher certification were brought online, greatly reducing the influx of paper for traditional new hire tracking and certification efforts. University 97, the District's continued learning facility for certified staff, was made electronic.

FY02 included goals to further implement web-based applications such as Internet access to student grades and attendance utilizing the new student information system (SASI). These were not realized due to software and hardware constraints not known at initial implementation. FY03 may see more web-based student information system features implemented as they are proved to be sustainable and a major upgrade release to SASI is applied.

Recognizing the importance of the application of technology and instruction, the state has provided low cost **technology loans** to schools. District 97 received almost \$1,300,000 in FY's 1999, 2000, and 2002. Budget for repayment of these loans is included in the technology budget, reduced due to the completion of payments on the 1999 loan. These loans have been considered a source of revenue support for planned expenditures, not new or "wish list" initiatives.

The total **salary budget** is \$667,000 and includes the following positions: department director, 3 (increase of .33 from FY02) FTE technology coordinators to manage the WAN and LANs supervise hardware selection, and train staff in the use of this significant investment; 11 Technology Specialists to support technology equipment at each school (increase of 1 FTE for FY03); .5 FTE for the District's web page design and support; and .5 FTE for the management and training required for SASI. Staff support for instructional technology and data management are included in the C/I/A budget.

Closing the Gap Technology Grant

This state grant is a new cycle of the former Technology Integration Program of FY00. Dollars for this program are based on availability of funds and districts receive money based on a Weighted Average Daily Attendance formula and an index that considers the wealth of the district. Should money be appropriated by the General Assembly, District 97 would receive \$59,627. The purpose of the program is to provide equipment and/or staff development to ensure that students have access to technology for engaged learning. Both the expenditures and revenues are included in the FY03 budget. The dollars will not be spent unless the grant is awarded.

Fiscal 2003 Revenues and Other Sources: \$59,627

Fiscal 2003 Expenditures and Other Uses: \$1,652,498

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Technology Initiatives

Fiscal Years 2002 and 2003

	Recommended			Percent Change From Budget)	
	FY03 Budget	FY 02 Budget	FY 02 Actual		
REVENUES and Other Sources					
State Sources	59,627	0	0	N/A	"Closing the Gap"
Federal Revenues	0	0	0	N/A	Technology Literacy Grant
Other Sources					
State Technology Loan	0	427,450	427,450	N/A	Elementary School FY03 eligibility TBD
Total Revenues and Other Sources	59,627	427,450	427,450	-86.05%	
EXPENDITURES and Other Uses					
Salaries	667,953	550,743	562,942	21.28%	Director/ 11 Tech Specialists (addition of 1 + additional time per contract) and 3.0 District Technical Coordinators (one retirement) / .5 FTE Webmaster/ .5 SASI technical support/ adds Web Producer stipends for each school (\$10,000)
Benefits	0	0	1,993	N/A	TRS employer share
Contracted Service	275,545	385,339	246,587	-28.49%	SASI support/ Network support/ equipment maintenance and repair/ professional development for Technical coordinators (training allows reduction in consultant budget)/ State Tech Grant. Reduction reflects carryover and consulting budget in FY02 figures.
Supplies	141,000	239,800	338,558	-41.20%	Waterford classroom/ tech office
Equipment	355,000	708,026	490,565	-49.86%	Upgrade all Mac 5200 series, principal laptops, administrative PCs selected servers. Installation of parent calling system.
State Technology Loan Repayment	213,000	330,000	329,530	-35.45%	Repayment of Loan @ 2.25% (FY00)/ 2% (FY02) - quarterly payments due for 3 years. FY99 loan paid in total in FY02.
Total Expenditures and Other Uses	1,652,498	2,213,908	1,970,175	-25.36%	

Title I

Title I is a recently reauthorized federal entitlement grant which must be allocated to schools according to the population density of low income students and used for the academic support for children most in need. Programming decisions are shared between the district and qualifying schools within the guidelines dictated by the grant. Some of these guidelines, based on the *No Child Left Behind Act of 2001*, include:

Districts must link Title I with state standards.

Title I is to be integrated with other resources to support comprehensive reform.

Title 1 resources are targeted to closing the achievement gap between high-performing children and low-performing children.

The reauthorization calls for increased accountability for improving the academic achievement of all students.

The sole criterion for allocation of dollars to eligible schools is the number of low-income students per building multiplied by a prescribed formula.

Eligible schools for FY03 are Lincoln, Longfellow, Whittier, Irving, Beye and Hatch. Most of each eligible school's allocation is reserved for .5 FTE certified salaries for teachers working directly with children. A portion of the Title 1 funds will support a portion of the PKP teacher coordinator's salary. Additional funds are allocated for an administrative salary, tutors, teacher assistants, staff development, and equipment and supplies related to the program.

The Title I allocation for FY03 is \$280,948. Budget over this amount represents carryover dollars from the FY02 grant.

Fiscal 2003 Revenues: \$315,000
Fiscal 2003 Expenditures: \$379,808

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Title I Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Federal Revenues Anticipated Gra	315,000	285,236	253,343	10.43%	
Total Revenues	315,000	285,236	253,343	10.43%	
EXPENDITURES					
Salaries	169,490	152,406	233,902	11.21%	Pays for .5 FTE at eligible schools 10.5% payment to IKS required for all Certified salaries + related staff Program support
Benefits	33,545	27,384	22,790	22.50%	
Contracted Service	176,773	141,572	5,701	24.86%	
Supplies	0	0	3,564	N/A	
Equipment	0	0	2,022	N/A	
Total Expenditures	379,808	321,362	267,979	18.19%	

Title II

Title II funds are distributed by the federal government with non-public schools in Oak Park receiving their proportional share. Title II is a professional development grant. The *No Child Left Behind Act* eliminates the restriction to teacher training in math, science, and technology only. Funds may now be used to support staff development in all content areas as well as to support teacher mentoring programs.

District 97 will use the Title II grant dollars for workshops and consultant fees to enhance teacher skills in the content areas. In addition, \$7,000 will be allocated for the OPTA's Teacher Mentor Program. Budget over the \$54,230 represents carryover dollars from the FY02 grant.

Fiscal 2003 Expenditures: \$54,230

Fiscal 2003 Revenues: \$56,306

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Title II Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Federal Revenues	54,230	27,251	27,251	99.00%	Anticipated Grant
Total Revenues	54,230	27,251	27,251	99.00%	
EXPENDITURES					
Salaries	0	0	17,885	N/A	Grant budget to be determined/ FY03 includes carryover from FY02
Benefits	0	0	1,878	N/A	
Contracted Service	56,306	28,892	7,053	94.88%	
Supplies	0	0	0	N/A	
Total Expenditures	56,306	28,892	26,816	94.88%	

Title V (former Title VI)

Title V funds are distributed by the federal government on a per pupil basis. Non-public schools are entitled to their proportional share. The district will receive approximately \$33,000 in FY03.

There are few restrictions on how the dollars may be spent, and District 97 has used past allocations for administration and school staff development. This application will continue in FY03, with probable focus on continued staff development, Facilitative Leadership training, violence prevention training and workshops, and administrators' skill development in leading school improvement efforts. In addition, \$2,000 will support the Oak Park Teacher Assistant Association mentor program. Unexpended FY02 funds are included as carryover in the FY03 budget.

Fiscal 2003 Revenues: \$33,000

Fiscal 2003 Expenditures: \$47,938

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Title V Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Federal Revenues					
Anticipated Grant	33,000	33,190	41,632	-0.57%	FY02 actual includes payments for FY01
Total Revenues	33,000	33,190	41,632	-0.57%	
EXPENDITURES					
Salaries	0	0	6,111	N/A	
Benefits	0	0	641	N/A	
Contracted Services	47,938	48,989	23,128	-2.15%	Grant to be determined
Supplies	0	0	4,171	N/A	Includes carryover
Equipment	0	0	0	N/A	
Total Expenditures	47,938	48,989	34,051	-2.15%	

Transitional Program of Instruction (ESL)

Transitional Program of Instruction is the state designation for the program supporting students in need of special instruction because English is used as a second language in their homes. The state began to provide schools with reimbursement dollars for ESL in the late 1980's. However, as the number of ESL students increases throughout the state, the level of reimbursement declines. The reimbursement is determined by a formula based on the number of students served at each attendance center and the amount of time per week they are served. District 97 projects \$11,187 reimbursement for FY 03 (almost a 100% reduction from FY02).

Expenditures submitted for state reimbursement include partial salary for one full time teacher, budgets for conference attendance and substitutes, and a nominal amount for student field experiences. The District expands the program to include three full time teachers and limited dollars for additional instructional materials.

The portion of the program not covered by state reimbursements is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Replacement Tax Revenues, and General State Aid.

Fiscal 2003 Revenues: \$11,187
Fiscal 2003 Expenditures: \$191,340

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Transitional Program of Instruction (ESL) Budget Comparison
Fiscal Years 2002 and 2003

	Recommended			Percent	
	FY03 Budget	FY 02 Budget	FY 02 Actual	Change From Budget)	
REVENUES					
State Revenues ESL Grant	11,187	21,758	16,340	-48.58%	Estimate Grant
Total Revenues	11,187	21,758	16,340	-48.58%	
EXPENDITURES					
Salaries	178,426	166,388	167,792	7.23%	Expenditures include state approved and District enhanced related expenditures
Benefits	9,659	9,659	10,632	0.00%	
Contracted Services	1,655	1,500	960	10.33%	
Supplies	1,600	1,600	1,178	0.00%	
Total Expenditures	191,340	179,147	180,562	6.81%	

Visual Arts Program

The **Visual Arts** program in District 97 is a comprehensive curriculum including art making, aesthetics, art history, and art career education. Grades one - five have art for 67 minutes per week; kindergarten children have one 33 minute period per week. In the new middle schools, sixth grade students will attend a nine week daily art class within the required exploratory program. Students also have the option of an integrated arts program titled "Arts and Culture" offered for a full year on a daily basis. Seventh and eighth grade students may select fine arts, home arts, or applied arts as a trimester elective that meets daily. The budget for this program supports 8.1 elementary art and seven (7.0) sixth, seventh and eighth grade teachers. This teaching staff allocation continues to support the district's approved curriculum as well as some program adjustments in the elementary schools to limit maximum section assignments to 20 per teacher.

The supply budget is primarily funds designated by principals from the per student allocations. A budget of \$1,000 is provided for district-wide related purchases. The Visual Arts Program is supported by all general revenues including local taxes, interest earned, Corporate Personal Property Tax Revenues, and General State Aid.

Fiscal 2003 Expenditures: \$1,005,538

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Visual Arts Budget Comparison

Fiscal Years 2002 and 2003

	Recommended			Percent	
	FY03	FY 02	FY 02	Change	
	Budget	Budget	Actual	(From Budget)	
EXPENDITURES					
Salaries	977,019	844,786	811,849	15.65%	Added exploratory at Middle schools (Arts and Culture) and .25 FTE @ elementary schools.
Supplies	28,519	28,587	33,632	-0.24%	Amounts determined by school
Total Expenditure	1,005,538	873,373	845,481	15.13%	

Other (State and Federal) Grants

Service Learning

The **Learn and Serve America** school-based program is a federal program administered through the State of Illinois. Service learning gets students out of the classroom and into the community where they learn to use their academic knowledge to address community needs. At the same time, program activities are designed to help students understand the meaning of citizenship and their ability to help determine the quality of life in their community. This community involvement supports the Middle School initiative.

District 97 received \$10,250 in FY02 for Service Learning programs at Emerson and Julian. Funds were used for program supervision, teacher staff development in service learning, and for project materials, supplies, event and project costs. District 97 will apply \$10,250 for Julian and Emerson in the FY03 competition. Dollars will be expended only upon an approved proposal.

Title I - Neglected and Delinquent

A separate program from Title I - Low Income, Hephzibah Children's Association applies for this entitlement grant and appoints District 97 as the fiscal agent. Funds are made available from this program to provide special educational services for the resident students from Hephzibah attending Whittier School. Hephzibah/District 97 received \$16,175 for this program in FY02. Dollars from this program supported an instructional liaison at Whittier for the Hephzibah students. Hephzibah and District 97 expect FY03 dollars to remain the same as FY02 and be used for the same purpose. This grant pays for 1/3 of the staff member assigned to this position. Hephzibah and District 97 split the remaining two-thirds of the cost.

Illinois State Library Grant

This grant is administered by the Secretary of State's office and, if approved, recipients are funded on a \$0.75 basis. Dollars may be used for print and software resources for school libraries. District 97 received \$3,699 in FY02, which

was used to renew the World Book On-line subscription and for media specialist staff development materials. The district anticipates roughly the same amount in FY03. Funds will be expended only upon approval of the grant.

Quality Assurance Planning Grant

This state grant allocates dollars to districts based on enrollment. The grant is targeted for school improvement planning and implementation activities staff and administrative work outside the school day, meetings and conferences, and other activities associated with schools' capacity for change. The \$4,000 FY02 grant was used to assist all staff in school improvement efforts related to African American achievement.

Dollars for FY03 are based on availability of funds and continuing appropriation by the General Assembly. If appropriated, the district expects the FY03 amount to be the same as in FY02. Funds will be expended only upon approval of the grant.

Elementary School Foreign Language Incentive Program (FLIP)

This program provides incentive payments to districts for each public elementary school that offered its students a program designed to lead to communicative competency in a foreign language. The grant requires that to be eligible, students must receive the equivalent of 45 minutes of instruction not fewer than four days per week (180 minutes). Under these rules, the district's FLES program does not qualify. However, the Lincoln Partial Spanish Immersion program and Spanish and French instruction at Emerson and Julian qualifies a total of 651 students. Six million dollars is available nationally. Dollars will be divided on a per pupil basis among eligible students. District 97's incentive payment depends on the number of schools that apply nationally with eligible students under this proposal. If the district has one percent of all eligible students in districts that apply, the district would then receive \$60,000.

FY03 expenditures include carryover of unexpended grant funds from FY02.

Fiscal 2003 Revenues: \$87,250
Fiscal 2003 Expenditures: \$90,013

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Other (State and Federal) Grants

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
State	0	75,000	67,500	-100.00%	Neglected and Delinquent (Title I), Violence Prevention, Service learning. Includes new foreign language grant.
Federal Revenues	87,250	45,343	42,671	92.42%	
Total Revenues	87,250	120,343	110,171	-27.50%	
EXPENDITURES					
Grants					
Salaries	0	17,140	51,717	-100.00%	Violence prevention - Parent Center
Benefits	0	0	2,168	N/A	
Contracted Services	90,013	125,806	34,338	-28.45%	Grant expenditures to be determined/ Includes carryover.
Supplies	0	0	4,329	N/A	
Equipment	0	18,750	52,988	-100.00%	Safe to Learn
Total Expenditures	90,013	161,696	145,540	-44.33%	

Section Three

**Operations &
Maintenance Fund**

Operations and Maintenance Fund

The **Operations and Maintenance Fund** pays custodian and maintenance salaries, a share of employee medical insurance, costs related to the operations and upkeep of the District facilities and some Life Safety and Tort Immunity expenditures. The operating budget consists of an allotment for regular upkeep and maintenance of all facilities, including emergency repairs, and a capital improvement budget for major repairs and building enhancements.

Revenues for this fund depend substantially on local **taxes**, but the rate maximum of 35¢ does not produce sufficient revenues to maintain eight older buildings and the administration building and warehouse offices. A large portion of **General State Aid** revenues (\$2,400,000) is deposited to supplement these tax revenues. **Building rentals** are charged to non-Oak Park community users of the schools and are recorded as revenue (\$9,000).

The proposed **salary budget** allows for negotiated increases in contract wages, with the budget to budget comparison larger than the actual increase due to the FY02 settlement coming after the budget was adopted. In addition, 4 new positions have been assigned to the new middle schools, and one maintenance position eliminated. **Benefits** to support this staff are budgeted at \$328,250 to cover the costs of health, life, and dental (new this year) insurance for eligible employees. This amount reflects an increase of 28% in the District's health insurance contract and additional benefits for covered employees.

Operating expenditures have been budgeted according to reasonable estimates of the costs to operate the 10

schools, administration building, and maintenance garage - a budgeted amount of \$45,833 per month. The District has several contracts to provide maintenance and supplies required on an on-going basis, including lawn and field care, garbage disposal, elevator maintenance, security monitoring, fire alarm maintenance, and staff uniforms. A new HVAC maintenance contract for the mechanical systems in the new schools brings this amount to \$157,000 for FY03.

\$518,500 has been budgeted for **capital repairs and improvement** projects, increased from FY02 to include an asbestos removal project at Mann school identified during the District's 3 year re-inspection. A list of the projects is included at the end of Section Three.

The other major expenditure category assigned to the Operations and Maintenance Fund is **utilities** - electricity, natural gas, and water. Natural gas budgets have not been increased. Electricity and water have been adjusted to account for projected increases and uses.

Fiscal 2003 Revenues and other Sources: \$ 5,581,776

Fiscal 2003 Expenditures: \$5,563,919

Projected 6/30/03 Fund Balance: \$1,791,685

OAK PARK ELEMENTARY SCHOOL DISTRICT 97
Operations and Maintenance Fund Budget Comparison
Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES & Other Sources					
Local					
Interest Income	40,000	70,000	43,651	-42.86%	bb
Local Taxes	3,132,776	2,645,495	2,742,861	18.42%	Based on expected tax collections. Increase is Tort Levy.
Other Local	9,000	9,000	11,725	0.00%	Building rental
Total Local	3,181,776	2,724,495	2,798,237	16.78%	
General State Aid	2,400,000	2,400,000	2,403,986	0.00%	
Transfer of Interest	0	253,500	253,500	-100.00%	FY02: from Working Cash for repairs and maintenance to Ad Building
Total Revenues and Other Sources	5,581,776	5,377,995	5,455,723	3.79%	

Operations and Maintenance, continued

	Recommended FY03 Budget	FY 02 Budget	FY 02 Actual	Percent Change (From Budget)	
EXPENDITURES					
Salaries	2,605,880	2,302,843	2,289,834	13.16%	Salaries allocated by positions authorized/ estimates for overtime and temporary help/ includes 4 new positions for middle schools/ reduction of one maintenance position.
Benefits	328,250	242,750	242,750	35.22%	Determined by health insurance coverage for current personnel. Board share increase due to increase in health contract costs and increase in contract benefits
Contracted Service	1,449,249	1,526,882	1,285,133	-5.08%	\$550,000 = operations/emergency repairs \$518,500 = Capital Projects \$156,850 = Service contracts for pest control, uniforms, garbage removal, landscaping, \$110,000=Contracted painting \$56,310 = water and sewer \$10,000 = Staff development \$30,000 = field maintenance \$17,589 = Carryover
Supplies	1,180,540	1,193,100	1,299,376	-1.05%	Includes natural gas and electricity/ Supplies budget included with contracted services (transfers to cover expenditures made during the year).
Capital Improvement	0	223,000	371,130	-100.00%	Ad Building repairs and maintenance and other equipment purchases
Total Expenditures - O & M	5,563,919	5,488,575	5,488,223	1.37%	

Section Four

Bond & Interest Fund

Bond and Interest Fund

The **Bond and Interest Fund** provides for the interest on and retirement of debt for bonds sold to fund Life Safety projects, small portions of debt remaining from other 1990's bond sales (Life Safety, Insurance Reserve and TRS Funding) and the April 1999 referendum bonds sold in May 1999. During the referendum, the Board pledged to review District cash requirements and **abate** a portion of the referendum bonds with the goal of maintaining an even tax rate in the Bond & Interest Fund for bonds sold prior to the referendum (approximately 47¢). The Board will to apply the entire 2001 amount required to reach this level to fund life safety projects. This action avoids additional costs of issuance and interest for Oak Park tax payers. Appropriate accounting entries have been included to reflect these transactions, including a transfer of interest from Bond & Interest to Site & Constructions to cover costs of Life Safety projects over the required abatement. In addition, \$50,000 has been budgeted to transfer to Life Safety for amendment preparation costs relating to projects planned for Summer 2003.

The fund is also obligated to pay for principal and interest on **Alternate Revenue Bonds** sold in January 1999 if the Board does not abate the Levy specifically assigned to these payments. The Board approved an abatement resolution in February 2002, and revenues from Tax Incrementing Financing settlement receipts will be deposited directly to this fund for that purpose. In addition, funding schedules include the use of loss and cost (a percentage added to the levy by the county clerk to assure full revenues are received) at a rate of 3%. These two sources, TIF (\$277,200) and loss and cost \$(45,000) will provide the \$322,200 required for interest due in FY03.

Bond and Interest **tax revenues** are established when the bonds are issued by directives in the bond documents to the County treasurer to levy the amount required to pay the principal and interest as established by the repayment schedule. The 2003 budget reflects these schedules.

Tax Cap legislation (effective in 1994) removed school districts' ability to issue non-referendum debt. However, adjustments approved in 1995 allow Districts to issue debt for an amount that would require levies for repayment of all outstanding non-referendum debt that is equal to or less than the dollar amount required in the 1994 Levy. The annual limited tax bonding authority for District 97 is \$3,086,538. Plans are to access this taxing authority in FY03 for life safety bonds and possibly working cash for insurance or retirement funding.

The Bond and Interest Fund has a healthy balance. The Illinois School Code allows interest earned to be transferred for the purposes authorized by the bond issues from which the interest was derived. This restriction limits transfers for Life Safety or Capital Improvement projects. \$75,000 has been budgeted as noted above. The amount available to transfer is almost \$700,000

Fiscal 2003 Revenues and Other Sources: \$4,755,654

Fiscal 2003 Expenditures: \$4,685,224

Other Uses: \$ 75,000

Projected 6/30/03 Fund Balance: \$1,949,358

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Bond and Interest Fund Budget Comparison

Fiscal Years 2002 and 2003

	Recommended			Percent Change (From Budget)	
	FY03 Budget	FY 02 Budget	FY 02 Actual		
REVENUES					
Local Revenues					
Interest Income	75,000	95,000	76,813	-21.05%	Anticipated interest earnings
Tax Revenues	4,423,454	3,979,969	4,309,816	11.14%	Based on expected tax collections/ Levy for Referendum Bonds/ Alternate Revenue Bond interest
TIF	277,200	277,200	277,200	0.00%	
Transfer From Site and Construction	0	348,000	348,000	N/A	abatement of referendum bonds
Total Revenues	4,775,654	4,700,169	5,011,829	1.61%	
EXPENDITURES					
Principal and Interest Payments	4,610,224	4,617,540	4,614,561	-0.16%	Based on repayment schedule/
Other Uses - Transfer of Inter	75,000	25,000	25,000	200.00%	To Site & Construction/ Life Safety
Total Expenditures & Other U	4,685,224	4,642,540	4,639,561	0.92%	

Section Five

Transportation Fund

Transportation Fund

The **Transportation Fund** is responsible for the transportation of the District's K - 5 (a change from FY02 with the reorganization of the middle schools) students living more than 3/4 of a mile from school, middle school students residing more than 1.5 miles, and the transportation of Special Education students to District schools, other local educational agencies (school districts), or their assigned private facility. In addition, some special education students are transported by taxicab if it is determined that this is the most efficient method of transportation. A budget of \$30,000 is included for transportation (taxi cab) of students assigned to the District's alternative school location at Hephzibah. Related costs include the contractual agreements for regular, non-claimable (field trips and interscholastic activities) transportation.

Fiscal 2003 budgets reflect anticipated expenditures in these areas: regular transportation increases represent increase in bid contract (3%); special education budget based on FY02 actual costs, the additional of 2 routes and increase in contract (3%); and co-curricular increased to reflect an expanded program with the addition of 6th grade to the middle schools.

Revenues are received from the local tax levy and state reimbursements. Special Education costs are reimbursed at 80% of allowable expenditures although the full amount is projected to be prorated 94%. In addition, the projected amount is reduced due the method the state uses to calculate reimbursements when one carrier services both regular and special education programs. All costs must be prorated, which assesses some of the more expensive special education costs to regular education students who are not reimbursable (students living less than 1.5 miles from school and not required to cross an approved hazardous crossing) and non-reimbursable field trips. The net result of projected revenues and expenditures uses \$192,075 of

reserves.

Fiscal 2003 Revenues: \$1,686,598

Fiscal 2003 Expenditures: \$1,878,673

Projected 6/30/03 Fund Balance: \$795,906

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Transportation Fund Budget Comparison

Fiscal Years 2002 and 2003

	Recommended		FY 02 Actual	Percent Change (From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Local Revenues					
Interest Income	45,000	60,000	48,904	-25.00%	Anticipated earnings based on fund balance and projected rate
Tax Revenues	895,598	867,407	831,386	3.25%	
State Revenues					
Regular Transportation	15,000	11,500	10,182	30.43%	
Special Education	731,000	875,000	643,447	-16.46%	Reimbursement expenses prorated to non-reimbursable trips.
Total Revenues	1,686,598	1,813,907	1,533,919	-7.02%	
EXPENDITURES					
Regular Transportation	486,444	465,545	433,282	4.49%	Based on current contract rates Reflects anticipated requirements for transporting special education students assigned to District 97 locations and out of District placements. Includes two additional routes.
Special Ed Transportation	1,350,529	1,283,494	#####	5.22%	
Music	8,500	8,250	7,854	3.03%	Transportation to choral and instrumental music rehearsals
Curriculum	20,000	12,000	9,042	66.67%	Transportation to Outdoor Education (two grade levels for FY03 only) and Robert Crown Center
Physical Education	13,200	12,000	10,990	10.00%	Buses for interscholastic competition (expanded program @ middle level)
Total Expenditures	1,878,673	1,781,289	1,724,169	5.47%	

Section Six

IMRF/Social Security Fund

IMRF/Social Security Fund

The **Municipal Retirement and Social Security Fund** provides resources for the employer share of social security (FICA), retirement benefits for the District's non-certified employees, and Medicare benefits for certified personnel hired after April 1986.

Contract increases for all employees covered under IMRF and FICA, increases in staff, and newly hired certified staff replacing retiring staff that was not required to pay Medicare are all reflected in FY03 budget.

Revenues include local taxes and \$65,000 for interest earned. Although state law requires a portion of Corporate Personal Property Replacement Taxes to be deposited in this fund, the District satisfied the requirement with excess transfers in the 1980's. Even though projected revenues are expected to decrease this year, this excess allows the dollars to be decreased from this fund rather than the Education Fund.

The cycle of tax collections provide a bookkeeping balance in this fund as revenues from the levy to cover the CPPRT were deposited prior to the first fiscal year that they were actually required. Additionally, the cycle continues to provide revenues in excess of those required by fund expenditures. Under tax cap legislation, this excess can be applied to other funds as the restrictions of the law restrains revenues in other operating funds. This option can be used when rate is available in the Educational or O&M Funds and is included with 5 year projects found in Section Eleven.

Fiscal 2003 Revenues: \$1,196,416
Fiscal 2003 Expenditures: \$1,190,000
Projected 6/30/03 Fund Balance: \$1,508,205

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

IMRF/Social Security Fund Budget Comparison

Fiscal Years 2002 and 2003

VI.2

	Recommended		FY 02 Actual	Percent Change (From Budget)	
	FY03 Budget	FY 02 Budget			
REVENUES					
Local Revenues					Based on current earnings rate and fund balances
Interest Income	60,000	92,000	60,846	-34.78%	
Tax Revenues					
Corporate	1,136,416	1,103,984	1,090,702	2.94%	
Personal	0	22,150	22,150	-100.00%	
Total Revenues	1,196,416	1,218,134	1,173,698	-1.78%	
EXPENDITURES					
Employee Benefits	1,190,000	1,142,000	1,081,874	4.20%	Estimate of required payments
Total Expenditures	1,190,000	1,142,000	1,081,874	4.20%	

Section Seven

**Fire Prevention
& Safety Fund**

Fire Prevention and Safety Fund

The **Fire Prevention and Safety Fund** had balances from various bond sales to finance approved Life Safety projects until June 30, 1992, when existing balances were spent to close the fund. During Fiscal 1993, it was recreated with the sale of two bond issues in March and May (ADA projects), and the approval of a 5¢ rate for the 1992 Levy. Additional revenues were received from interest earned on these receipts and the 1993 and 1994 levies, transfers of interest from Bond & Interest and the sale of bonds in December 1998.

In FYs 2001 and 2002, approved life Safety projects were funded through the Site & Construction Fund, using dollars originally designated for abatement of the referendum bonds. This accounting transaction resulted in savings from additional cost of issuance and interest costs for Oak Park taxpayers.

The FY03 budget provides dollars required for preparation of the amendments for projects planned for Summer 2003 and funding for emergency boiler replacements at Mann and Longfellow schools. Funding will come from transfer of interest from Bond & Interest and sale of limited tax bonds. Additional bonds will also be sold to fund projects planned for the summer of 2003.

Fiscal 2003 Revenues and Other Sources: \$836,000

Fiscal 2003 Expenditures: \$836,000

Projected 6/30/03 Fund Balance: \$773

Section Eight

Working Cash Fund

Working Cash Fund

The **Working Cash Fund** is the "savings account" of the District, originally created through the sale of Working Cash bonds in 1989. It has grown each year with the infusion of Tax Levy receipts and interest earned.

Tax revenues have not been budgeted for FY03. Due to tax cap restrictions of the 2001 and 2002 Levies, the 5¢ available in Working Cash has been absorbed by available rate in the Educational Fund (growth in the EAV provides sufficient room in the Ed Fund to capture all dollars available under tax caps).

Although no expenditures are allowed from this Fund, permanent transfers of current or accumulated interest are allowed to the Educational, Operations & Maintenance, and Transportation Funds. These transactions are recorded as "Other Financing Uses." The transfer budgeted for FY03 will supplement operating revenues in the Educational Fund and equals the amount of interest earned.

The balance of accumulated interest is in excess of \$3.2 million at June 30, 2002.

Fiscal 2003 Revenues: \$ 225,000

Fiscal 2003 Transfers: \$225,000

Projected 6/30/03 Fund Balance: \$5,836,962

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Working Cash Fund Budget Comparison

Fiscal Years 2002 and 2003

	Recommended			Percent	
	FY03 Budget	FY 02 Budget	FY 02 Actual	Change (From Budget)	
REVENUES					
Local					
Interest Income	225,000	400,000	253,651	-43.75%	Based on anticipated earnings
Tax Revenues	0	185,417	(813)	-100.00%	No Levy in Working Cash anticipated
Total Revenues	225,000	585,417	252,838	-61.57%	
Transfer to Other Funds	225,000	653,500	507,151	-65.57%	Transfer of interest to Educational Fund for operational support. FY02 includes permanent transfer to O&M for capital projects.
Total Other Uses	225,000	653,500	507,151	-65.57%	

Section Nine

**Site and Construction
Fund**

Site and Construction Fund

The **Site and Construction Fund** was created with the sale of Alternate Revenue Bonds (January, 1999) and the April 1999 referendum bonds. Additional funds (\$16,000,000) from the State Construction Grant were received in FY00 and FY01. The total grant, \$17.7 million will be received according to a schedule of construction completion (the remaining 10% due at substantial completion of the middle schools). Expenditures relating to the facilities projects are charged to this fund, with the exception of ADA related elementary projects that were charged to the Educational Fund and paid for with Medicaid revenues.

Total **expenditures** for FY03, \$9,235,000, are based on projected final expenditures and approved **life safety projects** (see explanation, below). **Revenues** include projected **interest earnings** and the final payment of the **State Construction Grant**. A guaranteed investment contract was sold to assure that the District will receive the arbitrage yield of 5.05% for the referendum bonds. \$4,400,000 from **Working Cash**, as provided in the financing plans for the facilities projects, (reserved in the Education Fund), is not included in the FY03 budget as it is anticipated that it will not be required. This is due to both under budget expenditures and higher than expected interest earnings.

Part of the funding plan outlined during the referendum was for the Board to review cash requirements on an annual basis, and, if funds were not required, to use State Construction Grant proceeds to **abate** the referendum bond levy to maintain an even B&I tax rate. The first abatement of \$925,000 was transferred to Bond & Interest in FY01. Because Life Safety projects would require an additional bond issue, a portion of the dollars reserved for the Fiscal 2002 abatement was applied to life safety projects

(\$387,000). This accounting transaction is again used in FY03, with designated abatement funds used for life safety projects. The process results in savings from additional cost of issuance and interest costs for Oak Park taxpayers. Approved projects include mechanical equipment replacement at Irving, asphalt and roof replacement at Mann, boiler repair at Whittier, and auditorium seat and tile replacement at Hatch. An additional \$25,000 will be required to complete projects (beyond the \$785,000 available from the planned abatement). This will be transferred from Bond & Interest.

S&C projects include the replacement of both junior high schools with 6-7-8 middle schools and renovations at all eight elementary buildings. The middle schools will be ready for occupancy in Fall 2002. Two elementary projects, remodeling of classroom space for a school computer lab at Mann and returning the Multicultural Resource Center at Whittier to usable classroom space are planned for Summer 2002. A list of approved elementary projects follows this narrative. Dollars left in the fund at June 30, 2003 will be used for additional abatement of referendum bonds and defeasement of the Alternate Revenue Bonds (\$8.4 million) and lease payments for Xerox DocuCenters purchased for the school renovations (\$56,000).

Fiscal 2003 Revenues: \$1,830,000

Fiscal 2003 Expenditures : \$9,235,000

Fiscal 2003 Other Sources: \$25,000

Projected 6/30/03 Fund Balance: \$8,602,661

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Site and Construction Fund Budget Comparison

Fiscal Years 2002 and 2003

	Recommended			Percent Change (From Budget)	
	FY03 Budget	FY 02 Budget	FY 02 Actual		
REVENUES and Other Sources					
Interest Income	60,000	1,000,000	1,482,956	-94.00%	Decrease in fund balances
State Construction Grant	1,770,000	0	0	N/A	10% remaining due at substantial completion of middle schools.
Transfer of Fund Balance	25,000	0	0	N/A	Transfer from working cash (currently in Ed Fund) to be last dollars used/ transfer from WC to fully fund approved Life Safety projects
Sale Of Bonds	0	0	0	N/A	
Total Revenues & Other Sources	1,855,000	1,000,000	1,482,956	85.50%	
EXPENDITURES					
Facilities Projects	8,450,000	28,050,000	23,297,626	-69.88%	Budget based anticipated final expenditures
Life Safety Projects	785,000	387,000	319,022	102.84%	Projects paid from S&C abatement to eliminate need for additional B&I payments.
Transfer of Fund Balance	0	348,000	348,000	-100.00%	To Bond & Interest to cover levy abatement
Total Expenditures and Other Uses	9,235,000	28,785,000	23,964,648	N/A	

Elementary Projects

Following is a summary of projects completed at the elementary schools. The first group is District projects that were provided to every school. Following those are narrative summaries for each school.

In addition to specific projects, there is an additional \$8,000,000 for projects that the Steering Committee recognized as district wide issues. These issues are:

Air-conditioning selected areas

Approximately \$1.6 million was allocated for air-conditioning in selected areas. Targeted spaces are those that all student use (media centers, lunchrooms, auditoriums), administrative offices that are used (almost) year-around, interior spaces, special education classrooms, or classrooms that border on busy streets. Although this is a District wide allocation, the money was not divided evenly. Rather, a District-wide assessment was made for equity for all schools.

Electrical Service for technology

A District-wide assessment was made of current use and reasonable amounts to be added to each school. The end product is additional service to each classroom.

Professional workspace

The changing role of the teaching professional requires time and space for collaboration and professional development. The committee recognized the importance of this space and allocated dollars, even if a school did not specifically request them. The reconfiguration of the elementary schools to K-5 schools made these spaces easier to identify.

In addition to these District-wide allocations, individual projects for the elementary schools include:

Beye School

Addition of a multi-purpose room

Relocation of administrative offices to first floor

Entrance Definition

Along with the office relocation, a budget was provided to show the public where to enter the school and to provide security for the students and staff.

- Professional workspace

The facilities committee approved the Beye committee's

recommendation of transforming the previous office space to a professional workspace

- Pod area renovation

The focus of this renovation was to maintain the flexibility that the open space provides while enhancing the instructional environment.

Hatch School

Renovation for a multi-purpose space

Opening the current office area will provide a space for lunch, school gatherings (a "lobby" for the auditorium), and other large group meetings. Renovation will include demolition of existing walls and remodeling the area.

Relocation of administrative offices to the current lunchroom

This space was recommended because it is located near a "street" entrance (for a defined entrance area) and would be available when the lunchroom is relocated.

- Entrance Definition

Along with the office relocation, a budget was provided to show the public where to enter the school and to provide security for the students and staff.

Holmes School

Multi purpose lunchroom space

Integration of media center and tech lab with the addition of a new media center. Current area was converted to classrooms.

Special Needs students - renovation of all areas that obstruct special education program, in including the addition of an appropriate elevator.

Kindergarten program - combining current (north) kindergarten room with adjacent area to provide space that matches those in other District elementary schools.

Irving School

Renovation of administrative office area

Providing a visible control of the main entrance, relocating the conference room to another area and general remodeling was is the approved scope of this project. Spaces constraints required that the conference room be located in the renovated locker rooms.

Media Center and Technology Lab integration

Relocation of Hot Lunch equipment

Pod area renovation - improvement the learning environment of

the 1st grade pod area with a focus of maintaining the flexibility that the open space provides while enhancing the instructional opportunities.

Professional Workspace

The Steering Committee provided dollars to reclaim the locker room area for a Professional Development center.

Community Space

The Steering Committee felt that space for parents in our school facilities was an important concept and provided a budget for the south end of the art room to be remodeled for this use.

ADA Accessibility

The Steering Committee recommended that an additional (south side) elementary school be made accessible to increase attendance opportunities for physically handicapped special needs students. Irving noted in its facilities report, that these accommodations would be welcome if the appropriate alternations to the building were made. Improvements included the addition of an elevator, a ramp on the second floor, an appropriate entrance, appropriate signage, selected classroom renovations, and playground alterations.

Lincoln School

Enlargement and remodeling of current administrative space

A budget was been provided to reconfigure the office area. Space was obtained by relocating PE storage and allows for a larger reception area, separate entrance to staff mail boxes, conference room, and location of assistant principal in main office.

Media Center

Recognizing that Lincoln's media center is well below the District average, especially when considering the size of the student body, the school committee chose to relocate the current center to the 5th grade open space. The project includes remodeling the current center to 4 new classrooms and includes a conference room, computer lab, and professional workspace in the new media center.

Longfellow School

Media Center relocation

The Steering Committee recognized that the location and configuration of Longfellow's media center was not supportive of the role that this instructional area could have for the school. The school requested that the center be located in a

second floor pod area. The current area will be remodeled to classrooms.

Early childhood program

The PKP and kindergarten program will be relocated to the north wing of the building in the current 1st grade pod area.

Mann School

Pod area renovation

Budget was provided to improve the learning environment of the 5th grade pod area. The focus was to maintain the flexibility that the open space provides while enhancing the instructional opportunities. Because of existing mechanical systems, permanent walls were not feasible.

Technology lab relocation

The tech lab will be relocated to a third floor classroom during the summer of 2002 (project cannot be completed until the 6th grade classes are relocated to the middle schools).

Whittier School

Renovate within current interior space to provide "schools within schools" areas to accommodate Whittier's instructional objectives.

Provide more flexible use of the media center through renovation of the area to accommodate additional services.

Improve the 3rd floor pod area by removing outdated science equipment and divide space into separate classrooms.

Upgrade of Pre-Kindergarten education classrooms and the OT/PT space.

Section Ten

**Employee Health Insurance
Fund**

Employee Health Insurance Fund

The **Employee Health Insurance Fund** was created at the end of FY01 with the deposit of what would have been the July premium payment to Blue Cross/Blue Shield under the fully insured basis and employee payroll deductions from summer payroll checks. The decision to move from fully insured to a self-insured, administrative services only policy with BC/BS was made by the Board after a year of unfavorable experience resulted in a 21.7% increase in premiums. The expectation was that it would be unlikely that another negative year would follow. This expectation proved to be true, and approximately \$70,000 that would have gone to BC/BS under a fully insured program remains in the Insurance Fund. In addition, \$22,000 in interest was earned from dollars left in District accounts. However, the success of a self-insurance program is the willingness to commit for the long term, assuming that good years will balance those with higher claims costs.

The program transition was seamless to District employees, an important factor in the decision. Staff has access to the same physician and hospital networks and claims are paid by BC/BS. The program provides \$125,000 specific **stop loss insurance**, and aggregate stop loss at 125% of expected claims.

Unfortunately, although FY02 employee incurred claims were very favorable, there was not any other good news in the insurance market. The Board approved 28% **premium increases** for Fyo3, which will produce revenue to cover administration and expected claims, but is almost \$470,000 short of the aggregate stop loss insurance amount. This premium increase was approved with full knowledge that the District will have the responsibility to cover all costs occurring after the funding is exhausted and before the aggregate stop loss insurance takes over. This funding could come from existing fund balances or via an infusion

of cash to the fund through the purchase of limited tax bonds.

Another issue the Board should analyze is BC/BS's method of "settling" the stop loss insurance. Claims are paid as they are incurred, with reimbursements for specific and aggregate stop loss coming (approximately) monthly and at the end of the year, respectively. Under extraordinary circumstances, the insurance fund could require a loan until insurance payments are made. A one-time infusion of cash could also eliminate this problem.

The Board also has the responsibility to maintain sufficient dollars in the Insurance Fund to cover **"run-off" claims**. These are the claims that would be the responsibility of the district when a decision is made to switch to a different type of health insurance. This could be changing the administrator for the self-insurance, entering into a cooperative pool, or returning to a fully insured contract. Although the fund balance appears healthy, it contains (in addition to funds noted above for claims savings and interest) \$400,000 - 500,000 for these claims, \$90,000 reserved for summer payments, and an additional \$140,000 due in July for incurred claims and administrative costs.

Projected 6/30/03 Fund Balance: \$908,855

OAK PARK ELEMENTARY SCHOOL DISTRICT 97

Insurance Fund Budget Comparison

Fiscal Years 2002 and 2003

	Projected FY03	FY 02	FY 02 Actual	Percent Change (From Projections)	
REVENUES					
District Contributions	2,250,000	1,562,000	1,618,024	44.05%	Employer share for covered employees (Budget in Ed & O&M funds)
Employee, Cobra Contributions	989,146	967,606	914,589	2.23%	Employee payroll deductions, COBRA payments, retiree contributions
Interest Earned	30,000	20,000	22,792	50.00%	
Total Revenues	3,269,146	2,549,606	2,555,405	28.22%	
EXPENDITURES					
Payments to BC/BS for claims and administrative services	3,172,474	2,529,606	2,022,341	25.41%	Payments are expected claims and administrative costs for census at time of renewal - actual costs are for an immature year
Total Expenditures	3,172,474	2,529,606	2,022,341	25.41%	

Beginning Balance 7/1/02	\$812,183	Ending Balance 6/30/03	\$908,855	Excess over interest is premium amount set above expected claims
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Section Eleven

Supplemental Information

Five Year Projections

Five Year Projections are a necessary *planning tool* for organizations faced with limited resources to support the challenges of maintaining quality and pursuing improvements and innovation. Projections prepared for this report are *predictions* of the results of financial activities of District 97 under identified circumstances, some of which the Board is able to control. The projections provide the Board the information necessary to make informed decisions concerning both revenues and expenditures. A narrative summary...

- ◆ The FY02 figures are actual revenues and expenditures.
- ◆ Tax revenues for FY03 are calculated from the remaining 2001 Levy to be received in the fall. The 2002 spring distribution is estimated to be 50% of the 2001 extension. This "cash basis" calculation is \$1 million more than 2001 Levy revenues are projected to be. This is additionally due the addition of one highly assessed new construction project to the tax base, the value of which is recorded in the second (fall) distribution. Tax revenues for the remaining years are based on projected extensions (2002 Levy in FY04, 2003 Levy in FY05, etc.) as allowed under Tax Cap Limits. The extension increase for the 2002 Levy is projected to be 1.6%. Subsequent years are based on a 2% increase.
- ◆ Tax Cap Limits allow for distribution of levies to other funds where rate is available. Distributions from Working Cash and IMRF/SS to the Educational Fund are used to balance revenues and expenditures in FYs 04 - 07. This financing tool is also available to supplement the O&M Fund balance.
- ◆ Estimated interest earned in Working Cash is transferred to the Educational Fund to cover operational expenses in FY's 03 through 07.
- ◆ Expenditure increases for FY's 04 to 07 are based on a 3% factor in all funds (except for Bond & Interest, which are based on actual bond repayment schedules), except for health insurance increases, which are based on 15%.
- ◆ Although each fund is analyzed separately, page IX.5

summarizes projections for all funds and is the most useful in identifying trends. The deficits beginning in FY02 and compounded in FY03 grow progressively. This trend must be addressed through careful expenditure analyses and increased revenues.

Oak Park Elementary School District #97
EAV/ EXTENSION/ TAX RATES (without Bond and Interest)

	Levy Year	Budget Year	(Prior Year) EAV	Percent Increase	Extension (Levy)	Percent Increase	Rate	Total Rate
(4)	2001	2003	756,846,787	2.02%	31,997,363	5.49%	4.2277	4.8261
(3)	2000	2002	741,846,787	12.68%	30,331,847	3.31%	4.0887	4.6510
	1999	2001	658,378,648	1.18%	29,361,029	1.60%	4.4596	4.9496
	1998	2000	650,672,996	-0.59%	28,898,651	1.88%	4.3900	4.8820
(3)	1997	1999	654,548,604	10.19%	28,365,056	3.42%	4.3335	4.8283
	1996	1998	594,014,608	0.36%	27,427,004	3.08%	4.1902	4.7097
	1995	1997	591,864,844	0.00%	26,608,266	2.83%	4.4957	5.0304
(1)	1994	1996	591,864,844	9.04%	25,875,967	5.09%	4.3719	4.9194
	1993	1995	542,815,460	2.05%	24,621,891	2.42%	4.1031	4.5666
(2)	1992	1994	531,888,784	0.00%	24,039,794	13.30%	4.4288	4.9430
	1991	1993	531,888,784	-0.24%	21,217,827	7.68%	3.9892	4.5129
	1990	1992	533,172,472	36.77%	19,705,165	19.58%	3.6960	4.2210
	1989	1991	389,833,100	-0.88%	16,479,025	-2.02%	4.2272	4.9600
	1988	1990	393,311,250	1.79%	16,817,989	36.27%	4.2760	4.8170
	1987	1989	386,405,362	-0.23%	12,341,401	-13.89%	3.1939	3.7461

- (1) **1993** Triennial Reassessment of 600,407,845 *never* used to calculate District tax rate (was to be applicable to *as prior year*) only if the **1994** EAV did not decrease - which it did)
- (2) First Year of Prior Year EAV
- (3) Triennial reassessment (year EAV utilized - actual reassessment one year earlier)
- (4) Extension estimated to be 3.4 + 15,000,000 new construction increase - (final extension not available until August, 2001).

Oak Park Elementary School District #97
EAV/ EXTENSION/ TAX RATES (*without Bond and Interest*)

	Levy Year	Budget Year	(Prior Year) EAV	Percent Increase	Extension (Levy)	Percent Increase	Rate	Total Rate	
(4)	2001	2003	756,846,787	2.02%	31,997,363	5.49%	4.2277	4.8261	
(3)	2000	2002	741,846,787	12.68%	30,331,847	3.31%	4.0887	4.6510	
	1999	2001	658,378,648	1.18%	29,361,029	1.60%	4.4596	4.9496	
	1998	2000	650,672,996	-0.59%	28,898,651	1.88%	4.3900	4.8820	0.35128097
(3)	1997	1999	654,548,604	10.19%	28,365,056	3.42%	4.3335	4.8283	0.49474395
	1996	1998	594,014,608	0.36%	27,427,004	3.08%	4.1902	4.7097	0.5194456
	1995	1997	591,864,844	0.00%	26,608,266	2.83%	4.4957	5.0304	
(1)	1994	1996	591,864,844	9.04%	25,875,967	5.09%	4.3719	4.9194	
	1993	1995	542,815,460	2.05%	24,621,891	2.42%	4.1031	4.5666	
(2)	1992	1994	531,888,784	0.00%	24,039,794	13.30%	4.4288	4.9430	
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	1989	1991	389,833,100	-0.88%	16,479,025	-2.02%	4.2272	4.9600	
	1988	1990	393,311,250	1.79%	16,817,989	36.27%	4.2760	4.8170	
	1987	1989	386,405,362	-0.23%	12,341,401	-13.89%	3.1939	3.7461	

- (1) **1993** Triennial Reassessment of 600,407,845 *never* used to calculate District tax rate (was to be applicable to **1994** Levy (as prior year) only if the **1994** EAV did not decrease - which it did)
- (2) First Year of Prior Year EAV
- (3) Triennial reassessment (year EAV utilized - actual reassessment one year earlier)
- (4) Extension estimated to be 3.4 + 15,000,000 new construction increase - (final extension not available until August, 2001).

3.4 + 15,000,000 new construction

Oak Park Elementary District 97
Student Enrollment

School Year	Enrollment	+/-
1979 - 1980	4,998	(313)
1980 - 1981	4,900	(98)
1981 - 1982	4,853	(47)
1982 - 1983	4,777	(76)
1983 - 1984	4,776	(1)
1984 - 1985	4,624	(152)
1985 - 1986	4,583	(41)
1986 - 1987	4,656	73
1987 - 1988	4,685	29
1988 - 1989	4,805	120
1989 - 1990	4,797	(8)
1990 - 1991	4,928	131
1991 - 1992	5,108	180
1992 - 1993	5,143	35
1993 - 1994	5,139	(4)
1994 - 1995	5,198	59
1995 - 1996	5,309	111
1996 - 1997	5,359	50
1997 - 1998	5,399	40
1998 - 1999	5242	(157)
1999 - 2000	5,137	(105)
2000 - 2001	5,035	(102)
2001 - 2002	5,018	(17)
2002 - 2003	4,944	(74)

Last year for
Rosary

(Projected)

Oak Park Elementary District 97
Student Enrollment

School Year	Enrollment	+/-	
1979 - 1980	4,998	(313)	
1980 - 1981	4,900	(98)	
1981 - 1982	4,853	(47)	
1982 - 1983	4,777	(76)	
1983 - 1984	4,776	(1)	
1984 - 1985	4,624	(152)	
1985 - 1986	4,583	(41)	
1986 - 1987	4,656	73	
1987 - 1988	4,685	29	
1988 - 1989	4,805	120	
1989 - 1990	4,797	(8)	
1990 - 1991	4,928	131	
1991 - 1992	5,108	180	
1992 - 1993	5,143	35	
1993 - 1994	5,139	(4)	
1994 - 1995	5,198	59	
1995 - 1996	5,309	111	
1996 - 1997	5,359	50	Last year for Rosary
1997 - 1998	5,399	40	
1998 - 1999	5,242	(157)	
1999 - 2000	5,137	(105)	
2000 - 2001	5,035	(102)	
2001 - 2002	5,018	(17)	
2002 - 2003	4,944	(74)	(Projected)

GLOSSARY

The following glossary is not intended to be comprehensive in the area of school finance, but should help in understanding school budgets.

ABATEMENT: A complete or partial cancellation of a levy imposed by a governmental unit. The result is a lower tax rate and thus lower taxes owed by each individual taxpayer in the district. District 97 is currently abating the levy for the Alternate Revenue Bonds and considering the abatement of a portion of the referendum bonds to keep the Bond & Interest tax rate related to the facilities projects level. Rates related to other bond issues from other projects (life safety, funding bonds) will increase the total rate.

ACCOUNTING PERIOD: A period of time at the end of which and for which financial statements are prepared. District 97 reports at the (unaudited) end of each month and the end of its Fiscal Year, June 30.

ACCRUAL BASIS: The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place in whole or in part in another accounting period. District 97 reports on a CASH BASIS, recording all expenditures and revenues when they actually occur. However, GASB (Governmental Accounting Standards Board) ruling #34 requires accrual accounting for all school districts. The District will be moving towards this reporting format in FY03.

AD VALOREM: In proportion to value. A basis for levy of taxes upon property.

AGENCY FUND: A fund consisting of resources received and held by a school system as an agent for others. District 97 processes the financial activities for a variety of school and community organizations and activities. The largest account is for DuPage West Cook.

ANNUAL BUDGET: A budget is applicable to a single twelve month, fiscal year. For District 97 this period is July 1 - June 30.

ASSESSED VALUE: The amount entered on the assessment rolls as a basis for the division of the tax burden. This amount is

subject to the State equalization factor and the deduction of homestead exemptions. The **TAX RATE** of District 97 (projected 2001 rate of 4.8261%) X the (equalized) **ASSESSED VALUE** for the townships located within the district (Oak Park) is the amount of tax revenue the District can expect \$36,525,845.

ASSETS: Property and property rights of a school system that have monetary values as Cash in Bank or Investments.

AUDIT: The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

1. To ascertain whether the statements prepared from accounts present fairly the financial position, the results of operations, the changes in fund equity, and the changes in financial position of each of the fund and account groups of the school system in accordance with generally accepted accounting principals applicable to school systems and on a basis consistent with that of the preceding year.
2. To determine the propriety, legality and mathematical accuracy of a school system's financial transactions.
3. To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a public school system.

AVERAGE DAILY ATTENDANCE (ADA): The aggregate number of pupil days in attendance divided by the number of days in the regular school session. A pupil who attends school for five or more clock hours while school is in session constitutes one pupil day of attendance. The computation period for the average daily attendance used to determine General State Aid (GSA) is the three months with the highest average daily attendance.

BUDGET: A plan of financial operation embodying estimate or proposed expenditures for a given period and the proposed means of financing them.

CASH BASIS: The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

CATEGORICAL AID: Money from the state or federal government that is allocated to local school districts for special

children or special programs. District 97 receives aid for special programs as extraordinary pupils, special education personnel, bilingual students, transportation, and food services. The state budget for FY03 anticipates that most of these reimbursements will be prorated to approximately 90%.

CORPORATE PERSONAL PROPERTY REPLACEMENT FUNDS: Revenues received in lieu of taxes paid on 1978 and prior years Corporate Personal Property assessed valuation.

CURRENT: A term applied to budgeting and accounting that designates the operation of the present fiscal period as opposed to past or future periods.

DEBT: An obligation resulting from borrowing money or from the purchase of goods or services. Debts of a school system include bonds, time warrants, tax anticipation notes, accounts payable, vouchers payable, interest payable, and salaries payable. The maximum of legal indebtedness of elementary districts in the State of Illinois is 5.3% of the assessed valuation. With the sale of the April referendum bonds, the District was very near its legal debt limit for one year, but recovered it quickly as the EAV increased and the debt was retired.

DEFICIT: Either the excess of liabilities of a fund over its assets or the excess of expenditures over revenues during an accounting period.

EQUALIZATION FACTOR: The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized value equal to one third of the market of taxable property in a school district.

EQUALIZED ASSESSED VALUE: The assessed value multiplied by the State equalization factor; this gives the value of the property from which the tax rate is calculated after deducting homestead exemptions, if applicable. For farm acreage and buildings, the final assessed value is the equalized value. In determining a district's wealth for General State Aid purposes, a district's corporate personal, property replacement funds are divided by a total tax rate to generate a corporate personal property replacement equalized assessed valuation. This computed amount is combined with a district's real property equalized valuation to determine its wealth for computing General State Aid Entitlement and Regular Pupil Transportation Claims. This formula follows the general philosophy that district wealth should factor into

distribution of state funds, with the more wealthy districts receiving less aid.

EQUIPMENT: Physical property of a school system having a long period of usefulness, other than buildings or land. These three items comprise the value of the **FIXED ASSETS** Account Group.

EXPENDITURES: The cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

FIXED ASSETS: Assets of a long-term character that is intended to continue to be held or used, such as land, buildings, machinery furniture and equipment.

FISCAL PERIOD: Any period of time at the end of which a school system determines the financial position, results of operations, changes in fund equities, and changes in financial position of each fund and account group. District 97 reports informally to the Board on a monthly basis and formally by Audit Report annually (6/30).

FOUNDATION LEVEL: The General State Aid Formula for 2002-2003 will be calculated with a foundation level of \$4,560 per **WEIGHTED PUPIL** (unchanged from FY02) to assure that each student educated in the state will be funded at a minimum rate. The district must have an operating tax rate equal to or in excess of specified levels for each type of district to qualify for state aid at the full foundation level.

FUND: A fiscal and accounting entity with a self balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balance, and changes therein, which are segregated for accordance with special regulations, restriction, or limitations.

INTERNAL AUDIT: An appraisal activity within a school system that:

1. Determines the adequacy of the system of internal control.
2. Verifies and safeguards assets.
3. Determines the reliability of the accounting and reporting system.
4. Ascertains compliance with established policies and procedures.
5. Appraises performance of activities and programs.

INVESTMENTS: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease income. The term does not include fixed assets used in the operation of the system. Investments of District 97's available assets are the responsibility of the Cicero Township Treasurer, Gerald Sebesta.

LEVY: The amount of money a school district certifies to be raised from the property tax to be used in the operation of the district the next fiscal year.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past that must be paid, renewed, refunded at some future date. District 97 carries two liabilities:

1. Section 125 Flexible Benefits which are payable for three months following the end of the established Plan Year; and
2. Arbitrage reserve from sale of Guaranteed Investment Contract for referendum bonds.

LOCAL EDUCATION AGENCY (LEA): An educational agency at the local level that exists primarily to operate schools or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. The term is used interchangeably with "school district."

LONG TERM DEBT: Debt with maturity of more than one year after date of issuance.

PETTY CASH: A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. District 97 defines the upper limit of this obligation as \$25.00.

REFUNDING BONDS: Bonds sold to repay other bond issues or the accrued interest on other bonds.

REGIONAL SUPERINTENDENT: The chief school officer for the county or counties that comprise an educational service region who exercises supervision and control over school districts and cooperative with that region.

REVENUE: Additions to assets that do not:

1. Increase any liability.
2. Represent the recovery of expenditure.
3. Represent the cancellation of certain liabilities

without an increase of fund equity.

4. Represent the contributions of fund capital in enterprise and internal services funds.

TAX ANTICIPATION NOTES: Notes may be issued in the amount not to exceed 85% of the taxes levied by the school district. The notes may bear an interest rate for the most recent data shown in the 20 General Obligation Bonds Index of average municipal bond yields, as published in the most recent edition of The Bond Buyer at the time the contract is made for the sale. No notes shall be issued during any fiscal year in which there are tax anticipation warrants outstanding against the tax levied for said fiscal year.

TAX ANTICIPATION WARRANTS: Warrants are issued by a school district in anticipation of the collection of taxes and may be issued to the extent of 85% of the total amount of the tax levied. These warrants must be repaid upon receipt of tax monies by the district and may bear an interest rate not exceeding the greater of 9% per annum, or 125% of the rate for the most recent rates shown in the 20 General Obligation Bonds Index or average municipal bond yields, as published in the most recent edition of The Bond Buyer, at the time the contract is made for sale.

TAX EFFORT: The extent to which a local school district levies local taxes for schools. District 97's 2000 tax effort as defined by its rate is 4.651. The 2001 rate is not released until after publication of this material.

TAX RATE LIMIT: The tax rate limit is the maximum tax rate that the county clerk may extend. Illinois law authorizes maximum tax rates without referendum, but districts may increase tax rates, within limits, subject to voter approval. A backdoor referendum provision exists. When the Board proposes a tax rate increase and it is not opposed by the required number of electors within the stated time period, then the Board obtains the authority to increase the tax rate. A limited number of tax rates exist without a tax rate limit.

TEACHERS' ORDERS: Teachers' payroll warrants issued by a school district that may be cashed at a local bank. By agreement between the school district and the bank, the district will redeem the orders at some future date (with tax receipts) and pay the bank a stipulated rate of interest not exceeding the greater of nine percent per annum, or 125% of the rate for the most recent data shown in the 20 General Obligation Bonds Index of average municipal bond yields, as

published in the most recent edition of The Bond Buyer at the time the contract is made for the sale.

UNIT DISTRICT: A school district that encompasses all grade levels (Pre K-12).

REFERENCES:

"Illinois Program Accounting Manual for Local Education Agencies." Illinois State Board of Education, Reprinted, September 1986. pp. K1 - K42.

Naumer, Walter W. Jr. "State, Local, and Federal Financing for Illinois Public Schools," Revised January. 1986, pp. 107 - 110.

Tidwell, Samuel B. Financial and Managerial Accounting for Elementary and Secondary School Systems. Virginia: Research Corporation Association of School Business Officials, 1985, pp. 597 - 628.