

**DEPARTMENT OF HUMAN RESOURCES
Wilmette Public Schools**

ACTION ITEM

Date: November 12, 2018

To: Raymond Lechner, Ph.D.

From: Heather Glowacki, Ed.D., Assistant Superintendent

Subject: **Second and Final Reading of Revised Board of Education Policy 2:240 Board of Education Policy Development; 3:30 Organizational Chart; 3:100 Councils, Cabinets and Committees; 3:110 Policy and Regulations Systems; 3:120 Research, Evaluation, Planning; 3:130 Consultants; 4:05 System of Accounts; 4:10 Fiscal and Business Management; 4:15 Budget Planning; 4:16 Identity Protection; 4:20 Budgetary Funds**

PROPOSED ACTION BY THE BOARD OF EDUCATION

Motion to approve as second and final reading of revised Board of Education Policy 2:240 Board of Education Policy Development; 3:30 Organizational Chart; 3:100 Councils, Cabinets and Committees; 3:110 Policy and Regulations Systems; 3:120 Research, Evaluation, Planning; 3:130 Consultants; 4:05 System of Accounts; 4:10 Fiscal and Business Management; 4:15 Budget Planning; 4:16 Identity Protection; and 4:20 Budgetary Funds

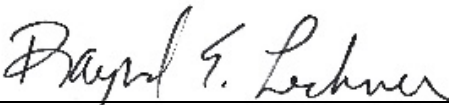
BACKGROUND

Board of Education Policies sections 3 and 4 are being reviewed this year. It is recommended that policies 3:100, 3:110, 3:120, and 3:130 are recommended for deletion because the content is incorporated in existing policies and practices.

The remaining policies have been reviewed/revised based upon legal requirements as well as to reflect current practices. It is recommended that Policy 4:07 *Fund Balances* be renamed *Budgetary Funds* and be renumbered to 4:20. Revisions have also been made from first to second reading.

HG/hg

Recommended for approval by the Board of Education



Dr. Raymond Lechner, Superintendent

Board of Education

Board of Education Policy Development

The Board of Education governs using written policies. Written policies ensure legal compliance, establish Board processes, articulate District ends, delegate authority, and define operating limits. Board of Education policies also provide the basis for monitoring progress toward District ends.

Policy Development

Anyone may propose new policies, changes to existing policies, or deletion of existing policies. Staff suggestions should may be processed submitted to through the Superintendent. Suggestions from all others should may be made submitted to the Board of Education President or the Superintendent.

The Superintendent is responsible for: (1) providing relevant policy information and data to the Board, (2) notifying those who will implement, or be affected by, or required to implement a proposed policy, and obtaining their advice and suggestions, and (3) having policy recommendations drafted into written form for Board deliberation. The Superintendent shall (4) seek the counsel of the Board Attorney when appropriate, and (4) implementing the policy review schedule.

Policy Adoption and Dissemination

Policies or policy revisions will not be adopted at the Board of Education meeting at which they are first introduced, except when: (1) appropriate for a consent agenda because no Board discussion is required, or (2) necessary or prudent in order to meet emergency or special conditions, or (3) to be legally compliant. Further Board consideration will be given at a subsequent meeting(s), and after opportunity for community input. The adoption of a policy will serve to supersede all previously adopted policies on the same topic.

The Board of Education policies are available for public inspection in the District's main office during regular office hours. Board of Education policies are also posted on the District website. Copy requests should be made pursuant to Board of Education policy 2:250, Access to District Public Records.

Board of Education Policy Review and Monitoring

The Board of Education will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required.

Superintendent Implementation

The Board of Education will support any reasonable interpretation of Board policy made by the Superintendent. If reasonable minds differ, the Board of Education will review the applicable policy and consider the need for further clarification.

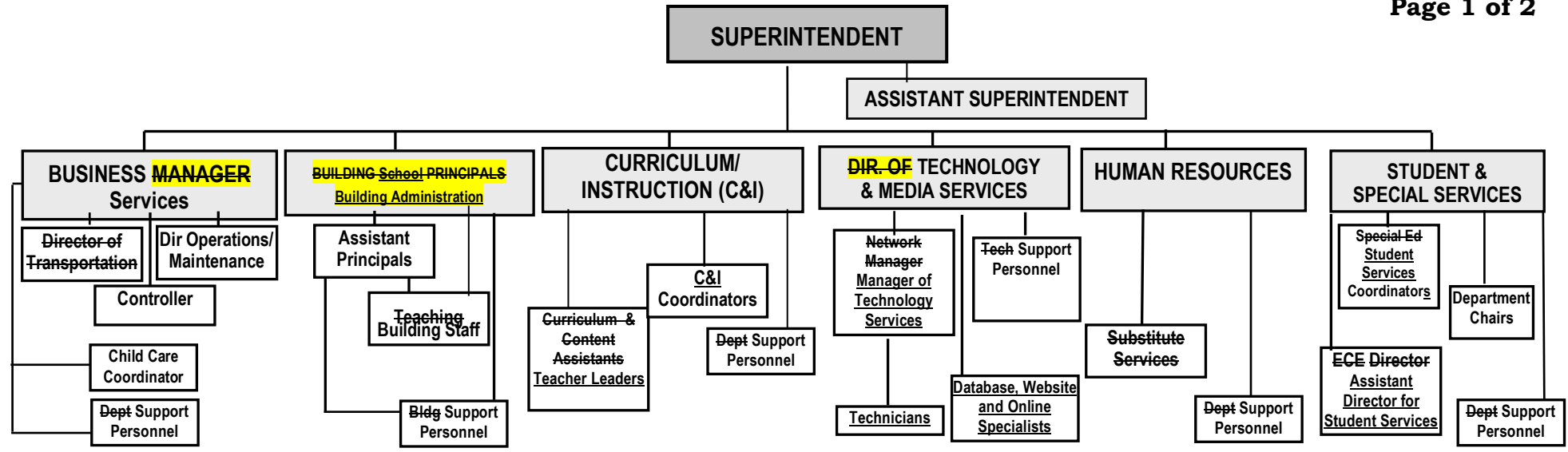
The Superintendent is authorized to develop and implement administrative procedures supporting Board of Education policies. In the absence of Board policy or administrative procedure, the Superintendent is authorized to take appropriate action.

Suspension of Policies

The Board of Education, by a majority vote of members present at any meeting, may temporarily suspend a Board policy except those provisions that are controlled by law or contract. The failure to suspend with a specific motion does not invalidate the Board action.

Adopted: May 23, 2016

Revised:



ADMINISTRATIVE FUNCTIONS Superintendent

The administrative functions of the superintendent can be found in Policy 3:40 Superintendent

- ◆ Provide professional leadership in education throughout the school system. Represent the district in an official or public capacity.
- ◆ Establish and maintain a sound organizational structure which provides all essential functions of the school system.
- ◆ Direct the long term planning of the educational program including assessment, curriculum development, revision and the adoption of new programs.
- ◆ Inform and advise the Board of Education relative to the educational program and school operations, prepare agendas, and serve as Secretary to the Board.
- ◆ Coordinate and direct the preparation of the annual school budget and continually appraise school plant needs.
- ◆ Coordinate and direct the employee selection process, salary administration and personnel benefits program.

Business Manager	Building Level Administrators Principals and Assistant Principals	Administrator for Curriculum/Instruction	Director of Technology and Media Services	Administrator for Human Resources	Administrator for Student & Special Services
<ul style="list-style-type: none"> ◆ Accounting/Auditing ◆ Accounts Receivable/ Payable ◆ Before School Child Care ◆ Budget Management ◆ Building and Grounds ◆ Food Services ◆ Investments ◆ Life/Safety Management ◆ Payroll ◆ Purchasing ◆ Rentals ◆ Risk Management/ Insurance ◆ Transportation 	<ul style="list-style-type: none"> ◆ Building Level Public Relations ◆ Coordination of Building Special Services ◆ Coordination with PTA/PTO ◆ Home/School Communications ◆ Oversight of Instruction ◆ School-Improvement Planning ◆ Selection of Employees ◆ Site-based Facility Operations ◆ Student Safety ◆ Staff Evaluation ◆ Support Staff Evaluation ◆ Teacher Evaluation 	<ul style="list-style-type: none"> ◆ Assessment Programs <ul style="list-style-type: none"> ◆ State (ISBE-Mandated) ◆ District Curriculum ◆ Students ◆ Curriculum Development and Review ◆ Curriculum Review ◆ Gifted Education ◆ Differentiated Instruction ◆ Grant Coordination ◆ New Staff Orientation and Mentoring ◆ Instructional Program ◆ Research Coordination ◆ School Improvement Process 	<ul style="list-style-type: none"> ◆ Instructional Technology ◆ Technology Integration Infusion ◆ Media Services ◆ Library and Learning Commons Services ◆ District LAN/WAN Operations ◆ Mobile Learning Coordination ◆ District Website, Email, and Communication Services ◆ Erate, Library and Technology Grants ◆ Information Systems ◆ Data Management & SIS ◆ Coordinates Building Technical Support ◆ Technology Infrastructure and Operations 	<ul style="list-style-type: none"> ◆ Contract Management ◆ Employee Discipline/Due Process ◆ Employee Evaluation ◆ Grievance, Arbitration ◆ Induction of New Employees ◆ Personnel Planning ◆ Policy Revision ◆ Recruitment/Selection ◆ Retirement/Recognition ◆ Substitute Services ◆ Title IX Coordination 	<ul style="list-style-type: none"> ◆ ISBE Special Education Director ◆ Health Services ◆ ELL Services ◆ English Learners ◆ Counseling Social Emotional Learning Services ◆ Home/Hospital Services ◆ Private/Parochial School Services ◆ Student Registration and Records ◆ Wilmette Board of Health ◆ Student Discipline and Truancy ◆ ADA/504 Compliance Monitor ◆ Safe Schools ◆ Special Education Finance ◆ McKinney Vento and Foster Care

- ◆ Strategic Planning Facilitation
- ◆ Staff Development
- ◆ Assessment and Data Management

- ◆ Hardware/Software Evaluation & Support Maintenance
- ◆ District & Building Technical Support
- ◆ ~~Technology Planning~~
- ◆ ~~Educational Technology Professional Development~~
- ◆ ~~Web Site Development & Management~~
- ◆ ~~Content Filtering~~
- ◆ Cyber Security

- Liaison
- ◆ Staff Evaluation
- ◆ Assessment and Data Management
- ◆ New Staff Orientation and Mentoring
- ◆ Assessment Program
 - ◆ State (ISBE-Mandated)
 - ◆ District Curriculum
 - ◆ Students
- ◆ Coordinate with PASS39

Revised: August 20, 2007;

Administration

Councils, Cabinets and Committees

~~The Superintendent shall develop channels for the communication of ideas regarding school operations with all employees. The Superintendent shall weigh with care the council given by employees, especially that given by groups designated to represent large segments of the staff, and shall inform the Board of all such counsel in reports of administrative action and in recommendations for Board action.~~

Adopted: October 27, 1997

Administration

Policy and Regulations Systems

~~The Superintendent of Schools is directed to establish and maintain an orderly plan for preserving and making accessible the policies adopted by the Board and the administrative rules and regulations needed to put them into effect. Copies of such rules and regulations shall be given to the Board.~~

~~Accessibility is granted to all employees of the school system and to residents of District #39.~~

Adopted: July 21, 1997

Administration

Research, Evaluation, Planning

~~The Board directs the Superintendent of Schools to coordinate all long-term planning activities to guide the Board in policy development and effective decision making.~~

Adopted: July 21, 1997

Administration

Consultants

~~The Board recognizes the need for the use of consultants as a means of providing the schools with specialized services not normally required on a continuing basis.~~

~~Funds will be made available to attract authorities in the various fields. However, the use of consultants from outside the school system who promote a particular commercial product or service is discouraged. When such consultants are used, it should be made clear to them that they are to perform as consultants, not as salesmen, and not in violation of the Controversial Issues Policy or the Advertising Policy.~~

Adopted: July 21, 1997

Business and Non-Instructional Operations

System of Accounts

The accounting system and procedure for the District shall be so established as to conform with the *Illinois State Board of Education Requirements for Accounting, Budgeting, Financial Reporting and Auditing* and to conform to the best business practices that **pertain to support** the local educational program.

Adopted: September 8, 1997

Revised: December 12, 2011

Reviewed:

Business and Non-Instructional Operations

Fiscal and Business Management

The Superintendent is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting the District's Annual Statement of Affairs report to the Board of Education and publishing it before December 1, as required by State law.

The Superintendent shall ensure the efficient and cost-effective operation of the District's business management using computers, computer software, data management communications systems, and electronic networks, including electronic mail, the Internet and security systems. Each person using the District's electronic network shall complete an "Authorization for Electronic Network Access."

Budget Planning

The District's fiscal year begins July 1 and continues through June 30. The Superintendent or designee shall present to the Board of Education, no later than the first regular meeting in August, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. The District's budget shall be entered upon the Illinois State Board of Education's "School District Budget Form". To the extent possible, the tentative budget shall be balanced as defined by the State Board of Education rules. The Superintendent shall complete a tentative deficit reduction plan if one is required by the State Board of Education guidelines.

Preliminary Adoption Procedures

After receiving the Superintendent's proposed budget, the Board of Education sets the date, place, and time for:

1. A public hearing on the proposed budget, and
2. The proposed budget to be available to the public for inspection.

The Board of Education Secretary shall make arrangements to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed and the public shall be invited to comment, question, or advise the Board of Education.

Final Adoption Procedures

The Board of Education adopts a budget before the end of the first quarter of each fiscal year (September 30), or by such alternative procedure as State law may define. To the extent possible, the budget shall be balanced as defined by the State Board of Education. If not balanced, the Board will adopt a deficit reduction plan if required by State Board of Education rules. The deficit reduction plan will balance the District's budget within 3 years as directed by State Board of Education rules.

The Board of Education adopts a budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board of Education members' names voting yea and nay shall be recorded in the minutes.

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website. Notify the parent(s)/guardians(s) that the budget is posted and provide the website's address.
2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the District's chief fiscal officer with the County Clerk within 30 days of the budget's adoption.
3. Make all preparations necessary in order for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act, and file a Certificate of Tax Levy with the County Clerk, on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
4. Submit the annual budget, a deficit reduction plan if one is required by State Board of Education rules, and other financial information to the State Board of Education according to its requirements.

Any amendments to the budget or certificate of tax levy shall be made as provided in *The School Code* and *Truth in Taxation Act*.

Budget Amendments

The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

Implementation

The Superintendent or designee shall implement the District's budget and provide the Board of Education with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board of Education.

The Board of Education shall act on:

- All interfund loans and interfund transfers.
- All transfers within funds.
- Transfers from working cash fund or abatements of it, if one exists.

Adopted: September 8, 1997

Revised: July 18, 2011;

Business and Non-Instructional Operations

Budget Planning

The Superintendent or his or her designee shall direct the preparation of the school budget annually, including preparation of a tentative budget for Board review. Revenue and expenditure estimates shall be based upon the following:

1. Past experience
2. State guidelines
3. Other projection techniques

The annual budget shall be based upon the needs of the District in relation to the financial ability of the District to support its schools.

Each school will be given a per-pupil allotment to be used for instructional related purposes. The specific manner in which the annual budget shall be compiled shall be at the discretion of the Superintendent with input from the Board of Education. However, the budget shall contain the following:

1. The beginning fund balance for each fund
2. Estimated receipts
3. Estimated expenditures
4. Estimated ending fund balances

Long range planning is necessary to the operation of the District. To facilitate long range planning, the administration shall prepare annually, five-year projections in such areas as enrollment, revenue and expenditures, attendance boundaries and efficient building utilization, and curriculum and staff development.

Budget Planning Calendar

The Board of Education will adhere to the following budget planning calendar:

<u>Board of Education Meeting</u>	<u>Topic</u>
November/December	Adoption of levy and review of District 39 Annual Financial Projections
June/July	Review the first draft of the budget for the fiscal year (beginning July 1)
August	Posting (by the Board Secretary) of the tentative budget for public inspection at least thirty (30) days prior to final action thereon. Publication of legal notice of <u>availability for public inspection</u> and of the public hearing on the tentative budget in the <i>Wilmette</i>

Life and Glenview Announcements at least thirty (30) days prior to the date of the public hearing as well as post on the District website ~~a press release to other local media outlets.~~

September

Prior to the last day in September, the Board shall have a public hearing (arranged by the secretary of the Board) on the tentative budget and shall adopt the final budget in accordance with state statutes.

The Board shall direct the secretary to file all required final budget documents with the Illinois State Board of Education (within 30 days of adoption or by October 31, whichever is sooner) and with the Clerk of Cook County within 30 days of adoption (by September 30).

Adopted: September 8, 1997

Revised: November 28, 2011;

Operational Services

Identity Protection

The collection, storage, use, and disclosure of social security numbers by the School District shall be consistent with State and federal laws. The goals for managing the District's collection, storage, use, and disclosure of social security numbers are to:

1. Limit all activities involving social security numbers to those circumstances that are authorized by State or federal law.
2. Protect each social security number collected or maintained by the District from unauthorized disclosure.

The Superintendent is responsible for ensuring that the District complies with the Identity Protection Act, 5 ILCS 179/. Compliance measures shall include each of the following:

1. All employees having access to social security numbers in the course of performing their duties shall be trained to protect the confidentiality of social security numbers. Training should include instructions on the proper handling of information containing social security numbers from the time of collection through the destruction of the information.
2. Only employees who are required to use or handle information or documents that contain social security numbers shall have access to such information or documents.
3. Social security numbers requested from an individual shall be provided in a manner that makes the social security number easily redacted if the record is required to be released as part of a public records request.
4. When collecting a social security number or upon request by an individual, a statement of the purpose(s) for which the District is collecting and using the social security number shall be provided.
5. All employees must be advised of this policy's existence and a copy of the policy must be made available to each employee. The policy must also be made available to any member of the public, upon request.
6. If this policy is amended, employees will be advised of the existence of the amended policy and a copy of the amended policy will be made available to each employee.

The Superintendent will also oversee the following actions in accordance with the Personal Information Protection Act, 815 ILCS 530/:

1. Written or electronic notification to an individual as required by 815 ILCS 530/12 whenever his or her personal information was acquired by an unauthorized person; personal information means either:
 - a. An individual's first name or first initial and last name in combination with any one or more of his or her (i) social security number, (ii) driver's license number or State identification card number, (iii) financial account information (with any required security codes or passwords), (iv) medical information, (v) health insurance information, and/or (vi) unique biometric data or other unique physical or digital representation of biometric data, when either the name or the data elements are not encrypted or redacted or are encrypted or redacted but the keys to unencrypt or unredact or otherwise read the name or data elements have been acquired through the breach of security; or
 - b. An individual's username or email address, in combination with a password or security question and answer that would permit access to an online account, when either the username or email address or password or security question and answer are not encrypted or redacted or are encrypted or redacted but the keys to unencrypt or unredact or otherwise read the data elements have been obtained through the breach of security.
2. Disposal of materials containing personal information in a manner that renders the personal information unreadable, unusable, and undecipherable; personal information has the meaning stated in #1, above.

No District employee shall collect, store, use, or disclose an individual's social security number except as necessary to process tax, benefit and employment compliance forms in accordance with District protocols approved by the Superintendent or as unless specifically authorized by the Superintendent. This policy shall not be interpreted as a guarantee of the confidentiality of social security numbers and/or other personal information. The District will use best efforts to comply with this policy as it deems the provisions to be appropriate in specific circumstances, but this policy should not be construed to convey any rights to protection of information not otherwise afforded by law or to subject the District to any laws not otherwise applicable to it.

Adopted: May 16, 2011

Revised:

Business and Non-Instructional Operations

Fund Balances-Budgetary Funds

Purpose

Wilmette Public Schools District 39 is dedicated to maintaining a reasonable fund balance sufficient to mitigate current and future financial risks and to ensure stable tax rates. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District, as well as categories of reported fund balance.

Definitions

Fund – For purposes of this policy a fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The District maintains separate funds as required by the Illinois State Board of Education (ISBE). The record of fund activity is maintained in the District's financial accounting software, and is reported annually in the District's annual financial report (AFR).

Governmental fund types used by the District include (1) the general fund, (2) special revenue funds, (3) debt service funds, and capital (4) projects funds. Student activity funds, maintained by the District, are fiduciary in nature and are not governed by this policy.

General Fund – The general fund should be is used to account for and report all financial resources not accounted for and reported in another funds.

Special Revenue Funds – Special revenue funds are used to account for, and report the proceeds of, specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term *proceeds of specific revenue sources* establish that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. If the District no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources, the District should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the General Fund.

Debt Service Funds – Debt service funds are used to account for, and to report, financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.

Capital Projects Funds – Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

District Funds

<u>Fund</u>	<u>Fund Type</u>
Educational	General
Operations & Maintenance	Special Revenue or General
Debt Services	Debt Service
Transportation	Special Revenue
Municipal Retirement/Social Security	Special Revenue
Capital Projects	Capital Projects
Working Cash	Special Revenue (or General, depending on policy/tax levy)
Tort	General
Fire Prevention & Safety	Capital Projects

Fund Balance – Fund balance is a measure of available financial resources. Fund balance is the difference between a fund’s assets and liabilities.

Statement No. 54 of the Governmental Accounting Standards Board (GASB) *Fund Balance Reporting and Governmental Fund Type Definitions* establishes two categories of fund balance for use by governmental entities:

1. The Nonspendable Fund Balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, such as inventories and prepaid amounts or (b) legally or contractually required to be maintained intact.
2. The Spendable Fund Balance category includes all resources not included in the Nonspendable Fund Balance category. The Spendable Fund Balance category has four sub-categories as follows:
 - a. **Restricted Fund Balance** reflects resources that are subject to enforceable legal restrictions by outside parties such as creditors (through debt covenants), grantors, contributors, or other governments. Such restrictions include property taxes other than those reported in the General Fund, grants other than general state aid, proceeds from debt issuances, and other restricted sources.
 - b. **Committed Fund Balance** is government imposed constraints on the use of resources by formal action of the District’s Board of Education through Board Resolution. The constraint remains binding unless removed by formal action of the Board of Education. The formal action should describe the revenue source considered to be committed, and the specific purpose of its use.
 - c. **Assigned Fund Balance** reflects the District’s intended use of resources for a specific purpose, and assigned in accordance with the Board of Education or the Superintendent. Fund balance may be assigned after the end of the fiscal year.

Non-negative residual unrestricted or uncommitted fund balance in funds other than the General Fund will be considered to be assigned.

- d. *Unassigned Fund Balance* is the residual balance reported in the General Fund or a negative fund balance in a fund other than the General Fund.

The categories and subcategories set forth by GASB are used for District general purpose external financial reporting in accordance with GAAP accounting principles. The District may use other or additional designations for internal accounting and special purpose reporting. Authority for use and transfer of District funds arises under State law; the GASB designations are used for descriptive reporting purposes only and are not intended to express or imply limitation on that authority. Individual District funds maintained as required by state law and ISBE regulations may contain monies described under more than one GASB category or sub-category.

Policy

Days Cash on Hand

Wilmette School District 39 will strive to maintain 150 180 days Cash on Hand as defined in the Financial Profile Summary of the Illinois State Board of Education Annual Financial Report.

Resource Use Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available the District considers restricted amounts to have been spent first. Also, when an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used the District considers committed, assigned, and then unassigned amounts, in that order, to have been spent.

Deficits

Fund balance deficits in any fund will be budgeted to be reduced and eliminated in a systematic manner systematically through the transfer of resources from other funds as allowable, the distribution of property taxes as permitted by the Property Tax Extension Limitation Law or through the allocation of unrestricted General State Aid.

Adopted: December 12, 2011

Revised: _____