

**DEPARTMENT OF HUMAN RESOURCES  
Wilmette Public Schools**

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**ACTION ITEM**

**Date:** December 17, 2018

**To:** Raymond Lechner, Ph.D.

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

**Subject:** Third and Final Reading of Revised Board of Education Policy;  
4:10 *Fiscal and Business Management* and 4:15 *Budget Planning*

**PROPOSED ACTION BY THE BOARD OF EDUCATION**

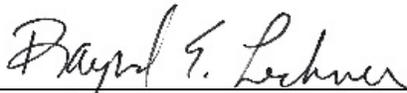
Motion to approve as third and final reading of revised Board of Education Policy 4:10 *Fiscal and Business Management* and 4:15 *Budget Planning*.

**BACKGROUND**

The policies have been revised based upon suggestions from the Board of Education.

**HG/hg**

**Recommended for approval by the Board of Education**



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**Dr. Raymond Lechner, Superintendent**

## **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 financial 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 shall set the date, place, and time for:

- 1.—A a public hearing on the proposed budget, and
- 2.—T 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 District 39 parent(s)/guardian(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 financial 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 the Illinois 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 development 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 related 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 a 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, shall be prepared annually by the administration.

**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

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public hearing on the tentative budget in the local newspaper, such as the *Wilmette Life* and *Glenview Announcements* at least thirty (30) days prior to the date of the public hearing as well as posting 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;