

**Action Item**

**Date:** January 18, 2011

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

**From:** Crystal S. LeRoy, Ed.D.  
Business Manager

**Subject:** Establish the 2012 Fiscal Year Budget and Budget Calendar

**Proposed Action by Board of Education**

Adopt the attached resolution establishing the school district 2012 fiscal year and direct the Superintendent to prepare a tentative budget; and,

Approve the attached budget-planning calendar as written.

**Background**

Each year the Administration is required to establish its fiscal year and appoint a person to prepare a tentative budget. The attached resolution affirms that our fiscal year will commence on July 1, 2011 and extend through June 30, 2012. It also designates our superintendent as the person officially responsible for preparing a tentative budget. Many staff members will participate in this budgeting process over the next several months.

The above action also creates an annual budget calendar. Establishing a budgeting sequence helps assure that all budget postings, hearings, and the formal adoption take place in accordance with state statutes. The proposed budget calendar addresses all of the state's requirements including timely approval of a tentative budget, proper notification and scheduling of a public hearing and approval of a final budget prior to the statutory deadline.

The Administration recommends adoption of the attached resolution and approval of the budget calendar as written.

**Attachments**

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



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**Raymond E. Lechner, Ph.D.**  
**Superintendent**

**RESOLUTION**

BE IT HEREBY RESOLVED by the Board of Education of Wilmette Public Schools, District 39, Cook County, Illinois, that the Superintendent of said School District shall cause a Budget for the 2011-2012 Fiscal Year, extending from July 1, 2011 through June 30, 2012, to be prepared in tentative form and that such tentative budget shall be made conveniently available for public inspection for at least 30 days prior to final action thereon.

Approved on this 18<sup>th</sup> day of January 2011.

Signatures:

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
(date)

\_\_\_\_\_  
(date)

**Wilmette Public School District 39**  
**Budget Calendar**  
**Fiscal Year 2012**

<b>Board Meeting Date</b>	<b>Topics For Discussion</b>
January 18, 2011	Establish Fiscal Year, Budget Guidelines Adopt Budget Resolution
February 22, 2011	Review Non-Life Safety Capital Projects Review of FY12 Student Fees
March 21, 2011	4-Year Financial Projections Approve Non-Life Safety Capital Projects Approve FY12 Student Fees
April 18, 2011	Presentation of FY12 Non-Operating Funds Budgets <ul style="list-style-type: none"> <li>- Life/Safety</li> <li>- Debt Service</li> </ul>
May 16, 2011	Presentation of FY12 Operating Funds Budgets <ul style="list-style-type: none"> <li>- Educational            -O/M (Building)</li> <li>- Transportation        -Working Cash</li> <li>- Pension</li> </ul>
June 20, 2011	Approval of Tentative FY12 Budget Publish Notice of Budget for Public Display and Announcement of Public Hearing
July 18, 2011	Review Life Safety Projects for FY13
August 15, 2011	Public Hearing for FY12 Budget Approval of FY12 Budget
September 19, 2011	Approve Life Safety Projects for FY13
September 30, 2011	Filing Deadline for FY12 Budget
October 17, 2011	Estimate of 2011 Levy Approval of 2011 Levy Public Hearing Announcement
December 12, 2011	Presentation of FY11 Audit Acceptance of FY11 Audit
December 12, 2011	Public Hearing for 2011 Levy Approval of 2011 Levy
December 27, 2011	Last Day to File 2011 Levy

\*Tentative Dates for and December Board Meetings

## **BUDGET GUIDELINES 2011-12**

The 2011-12 budget will be developed to reflect the Board's objective to provide for the education of all students of this district and to achieve the Board's financial goal: to provide the highest quality of education while still acting in a fiscally responsible manner.

The budget guidelines will reflect the educational plan of the district with consideration given to economic factors, legislative restraints, projected enrollment, and the district's long-term financial plan.

### **REVENUE**

#### **LOCAL REVENUE**

- **Property tax revenue** will be based on the 2009 EAV (prior year) and 2010 levy with 97 percent collection of the extended taxes.
- **Corporate Personal Property Replacement Taxes (CPPRT)** will be based on the state's projected revenue and allocated as required to IMRF, Operations and Maintenance, and the Educational Funds.
- **Other local revenue** will be based on current fees and projected student growth.
- **Transfers** will be based on Board resolution as authorized by school code.

#### **STATE REVENUE**

- **General State Aid** will be based on current foundation levels; the 2010-11 estimated average daily attendance, and the 2009 EAV.
- **Categorical Aid** will be based on the current grants and current funding levels.

#### **FEDERAL REVENUE**

- **Federal revenue** will be based on current funding levels and projected increases in enrollment.

## EXPENDITURES

### MAJOR OPERATING FUNDS (Educational, Operations and Maintenance, Transportation Funds)

The expenditure budget will be based on the 2009 CPI, negotiated contracts, projected student enrollment, and any changes to the educational programs for 2011-12.

- **Instructional salaries** will be based on the negotiated agreement (WEA) with .75 percent added for anticipated lane changes. Staffing changes will be based on enrollment and budgeted at MA, Step 5.
- **Support Staff salaries** will be based on the negotiated agreement (Support Council of District 39). Staffing will be based on enrollment (where applicable) using the starting salary plus four years of experience.
- **Transportation salaries** will be based on current expenditure budget and routing requirements.
- **Custodial/maintenance staff** will be based on the negotiated agreement (Support Council of District 39).
- **Administrators, supervisors, and other staff** will be based on other contractual agreements.
- **Employee benefits** will be based on past, current and projected claims history. The budgeted amount is anticipated to increase by 9.0 percent.
- **Purchased services** include repairs, lease agreements, staff development and contracted services. The budget will be based on current expenditures and instructional goals for 2011-12.
- **Supplies and materials** include instructional supplies, textbooks, software, and general supplies. The budget will be based on the 2011-12 instructional goals.
- **Capital outlay** includes equipment and capital outlay for fixed assets or additions to fixed assets. The budget will be based on 2011-12 programs (including technology), long term maintenance plans, and purchase of specific new or replacement equipment.
- **Contingencies** will not be utilized.
- **Tuition** will be based on current expenditures and projected enrollment.

## **OTHER OPERATING FUNDS**

**THE TORT IMMUNITY FUND**, which includes legal fees, unemployment compensation payments, and worker's compensation payments, will be budgeted at the projected expenditure level.

**THE ILLINOIS MUNICIPAL RETIRMENT FUND** will be budgeted at the projected expenditure level based on staffing requirements. The 2010 contribution rate has been set at [9.53 percent up from the 2010 rate of 8.57 percent](#).

**THE SOCIAL SECURITY FUND** will be budgeted at the projected expenditure level based on staffing requirements.

**THE DEBT SERVICE FUND** will be based on the current debt retirement schedule. The interest earned on investments is to be transferred to the Educational Fund as permitted by school code.

**THE WORKING CASH FUND** transfers will be with Board approval only.

**THE FIRE PREVENTION AND SAFETY FUND** will be based on approved amendments for mandated repairs and safety improvements and sufficient revenue to complete the projects as approved annually by the Board.

**THE SITE AND CONSTRUCTION FUND** is not currently an active fund.