



To: Dr. Charles Johns
Board of Education

From: Ms. Vicki Tarver
Dr. R.J. Gravel

Date: Monday, February 13, 2023

Re: School Operating Budgets for Fiscal Year 2023-24

Recommendation

It is recommended that the Board of Education approve the school operating budgets for the 2023-24 fiscal year as follows:

- Glenbrook North High School - \$2,963,784; and
- Glenbrook South High School - \$3,223,838.

Background

Each spring, the Board of Education approves a school operating budget for the upcoming fiscal year for Glenbrook North and Glenbrook South. The purpose of the school operating budget is to provide for the operational needs of each school, which include:

- Department and Program Budgets;
- Discretionary Student Activity Stipends;
- Athletic Event Officials and Supervision Expenses;
- Substitute Expenses for Professional Development Activities and Use of Internal Substitutes;
- Employee Overtime and Extra Day Expenses;
- Small Equipment Purchases;
- Building Maintenance Supplies, Service Agreements, and Repair; and
- Charter Transportation Expenses (Athletics, Field Trips, Student Activities).

The school operating budget is determined using a two-part formula: basic allocation and per-student allocation. As part of a detailed expenditure analysis process, the formula was recalibrated in the spring of 2020 to reflect the expenses incurred by the school operating budgets more accurately. Simultaneously, capital projects funds previously budgeted at the school level were transitioned to a district-wide budget, reviewed separately by the Board as part of the summer capital projects recommendation.

Table 1 that follows identifies the school operating budget formula's two components and the expenditures each component provides. The total amount of general school expenditures are similar at both schools, so the allocation is identical. The per-student allocations differ based on each school's projected enrollment, as presented in Dr. McKibben's population forecast from December 2022. For the 2023-24 school year, it is projected that Glenbrook North will have 2,068 students, and Glenbrook South will have 2,993 students.

Table 1
Expenditures Categorized by Student Enrollment Impact

Enrollment-Driven Expenditures Approximately 25% of All Expenditures	General School Expenditures Approximately 75% of All Expenditures
“Per-Student Allocation”	“Basic Allocation”
<ul style="list-style-type: none"> ● Professional Development ● Supplies/Materials ● Instructional/Test Materials ● Books ● Electronic Resources ● Scholastic/Contest Fees 	<ul style="list-style-type: none"> ● Supervision/Security ● Officials Services ● Curriculum Evaluation ● Repairs/Maintenance Services ● Electrical, Mechanical, Plumbing Service ● Charter Bus ● Sanitation Services ● Food and Beverage ● Capital Outlay

A summary of the historical school operating budget allocations is presented in the table that follows and the recommendation for the 2023-24 fiscal year. Typically, the school budgets are increased by a percentage to cover increases in expenses due to the increasing cost of goods or services. After reviewing projected expenditures for the 2023-24 school year, the administration recommends an increase of 3%.

School Operating Budget Calculation

		<i>Historical</i>								<i>Recommended</i>	
		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23		FY2023-24	
Increase Amount		2.1%		Revised Formula		0%		3%		3%	
Basic Allocation	Total Budget	\$1,484,724		\$4,200,000		\$4,200,000		\$4,326,000		\$4,764,780 77%	
	Glenbrook North High School	50%	\$742,362	50%	\$2,100,000	50%	\$2,100,000	50%	\$2,163,000	50%	\$2,382,390 50.00%
	Glenbrook South High School	50%	\$742,362	50%	\$2,100,000	50%	\$2,100,000	50%	\$2,163,000	50%	\$2,382,390 50.00%
Accounting Adjustment	Glenbrook North High School							\$300,000			
	Glenbrook South High School							50%	\$150,000		
Per Student Allocation	Per Student Budget	\$722		\$265		\$265		\$273		\$281 23%	
	Glenbrook North High School	2,060	\$1,486,329	2,072	\$549,080	2,054	\$544,310	2,074	\$566,098	2,068	\$581,394
	Glenbrook South High School	3,190	\$2,301,645	3,202	\$848,530	3,066	\$812,490	3,019	\$824,036	2,993	\$841,448
Facilities Allocation	Per Square Foot (sq ft)	\$1									
	Glenbrook North High School	580,000	\$627,415								
	Glenbrook South High School	670,000	\$724,773								
Glenbrook North High School	Glenbrook North High School Subtotal	\$2,856,106		\$2,649,080		\$2,644,310		\$2,879,098		\$2,963,784	
	Reduction - District Technology Budget	\$91,000									
	Grand Total	\$2,765,106		\$2,649,080		\$2,644,310		\$2,879,098		\$2,963,784 2.86%	
Glenbrook South High School	Glenbrook South High School Subtotal	\$3,768,779		\$2,948,530		\$2,912,490		\$3,137,036		\$3,223,838	
	Reduction - District Technology Budget	\$99,000									
	Grand Total	\$3,669,779		\$2,948,530		\$2,912,490		\$3,137,036		\$3,223,838 2.69%	
Total School Operating Budgets		\$6,434,885		\$5,597,610		\$5,556,800		\$6,016,134		\$6,187,622	