



**To:** Dr. Charles Johns  
Board of Education

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

**Date:** Monday, February 8, 2021

**Re:** School Operating Budgets for Fiscal Year 2021-22

**Recommendation**

It is recommended that the Board of Education approve the school operating budgets for the 2020-21 fiscal year as follows:

- Glenbrook North High School - \$2,644,310;
- Glenbrook South High School - \$2,912,490.

**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 Expenses;
- Small Equipment Purchases;
- Building Maintenance Supplies, Service Agreements, and Repair;
- Charter Transportation Expenses (Athletics, Field Trips, Student Activities).

The school operating budget is determined using a two-part formula: basic allocation, 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, which is reviewed separately by the Board as part of the summer capital projects recommendation.

Table 2 that follows identifies the school operating budget formula's two components and the expenditures each component provides. The total amount of general school expenditures is 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 November 2020. For the 2021-22 school year, it is projected that Glenbrook North will have a population of 2,054 students, and Glenbrook South will have 3,066 students.

**Table 2**  
***Expenditures Categorized by Student Enrollment Impact***

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

A summary of the historical school operating budget allocations is presented in the table that follows and the recommendation for the 2021-22 fiscal year. Typically the school budgets are increased by a percentage equal to CPI-U (December 2019). After reviewing projected expenditures for the 2021-22 school year, the administration does not recommend an increase at this time.

## School Operating Budget Calculation

		Historical						Recommendation			
		FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22	
Consumer Price Index for All Urban Consumers (CPI-U)*		0.7%		2.1%		2.1%		Revised Formula		No Increase	
<b>Basic Allocation</b>	Total Budget	\$1,184,454.43		\$1,209,327.97		\$1,484,723.86		\$4,200,000		\$4,200,000	
	Glenbrook North High School	50%	\$592,227.21	50%	\$604,663.99	50%	\$742,361.93	50%	\$2,100,000.00	50%	\$2,100,000.00
	Glenbrook South High School	50%	\$592,227.21	50%	\$604,663.99	50%	\$742,361.93	50%	\$2,100,000.00	50%	\$2,100,000.00
<b>Per Student Allocation</b>	Per Student Budget	\$646.06		\$706.68		\$721.52		\$265.00		\$265.00	
	Glenbrook North High School	2,023	\$1,306,981.90	2,053	\$1,450,811.02	2,060	\$1,486,328.69	2,072	\$549,080.00	2,054	\$544,310.00
	Glenbrook South High School	3,106	\$2,006,666.23	3,146	\$2,223,210.66	3,190	\$2,301,644.91	3,202	\$848,530.00	3,066	\$812,490.00
<b>Facilities Allocation</b>	Per Square Foot (sq ft)	\$1.04		\$1.06		\$1.08					
	Glenbrook North High School	580,000	\$601,871.03	580,000	\$614,510.32	580,000	\$627,415.03				
	Glenbrook South High School	670,000	\$695,264.81	670,000	\$709,865.37	670,000	\$724,772.54				
<b>Glenbrook North High School</b>	Glenbrook North High School Subtotal	\$2,501,080.14		\$2,669,985.33		\$2,856,105.65		\$2,649,080.00		\$2,644,310.00	
	Reduction - Field Turf Contribution										
	Reduction - District Technology Budget	\$91,000.00		\$91,000.00		\$91,000.00					
	<b>Grand Total</b>	<b>\$2,410,080.14</b>		<b>\$2,578,985.33</b>		<b>\$2,765,105.65</b>		<b>\$2,649,080.00</b>		<b>\$2,644,310.00</b>	
<b>Glenbrook South High School</b>	Glenbrook South High School Subtotal	\$3,294,158.25		\$3,537,740.01		\$3,768,779.38		\$2,948,530.00		\$2,912,490.00	
	Reduction - Field Turf Contribution										
	Reduction - Parking Lot / Maintenance Bldg.										
	Reduction - District Technology Budget	\$99,000.00		\$99,000.00		\$99,000.00					
<b>Grand Total</b>	<b>\$3,195,158.25</b>		<b>\$3,438,740.01</b>		<b>\$3,669,779.38</b>		<b>\$2,948,530.00</b>		<b>\$2,912,490.00</b>		
<b>Total School Operating Budgets</b>		<b>\$5,605,238.38</b>		<b>\$6,017,725.34</b>		<b>\$6,434,885.03</b>		<b>\$5,597,610.00</b>		<b>\$5,556,800.00</b>	

\* Historically the school operating budget has used the CPI-U level indicated on the prior year's tax levy. For example, the 2019-20 school operating budget will be calculated based on the CPI-U level indicated on the 2018 Tax Year levy (adopted in December 2018).