



To: Dr. Charles Johns
Board of Education

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

Date: Monday, February 14, 2022

Re: School Operating Budgets for Fiscal Year 2022-23

Recommendation

It is recommended that the Board of Education approve the school operating budgets for the 2022-23 fiscal year as follows:

- Glenbrook North High School - \$2,879,098; and
- Glenbrook South High School - \$3,137,036.

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 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 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 2021. For the 2022-23 school year, it is projected that Glenbrook North will have 2,074 students, and Glenbrook South will have 3,019 students.

Table 2
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 Contests/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 2021-22 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 2022-23 school year, the administration recommends an increase of 3%.

Additionally, as part of an audit of discretionary personnel expenditures (e.g., overtime, extra days), it was identified that extra days for licensed personnel are currently budgeted in a district program instead of the school operating budget. Because these types of expenses are allocated based on the needs of each school as determined by the principal and their administrative team, the Business Services department will perform an accounting adjustment for the 2022-23 school year to transfer the budget for these expenses to the school operating budgets. This will result in a one-time increase to the basic allocation of \$300,000. (Note: This change does not result in an increase in overall expenditures in the overall budget.)

School Operating Budget Calculation

		<i>Historical</i>								<i>Recommendation</i>	
		FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
Increase Amount		2.1%		2.1%		Revised Formula		0%		3%	
Basic Allocation	Total Budget	\$1,209,327.97		\$1,484,723.86		\$4,200,000		\$4,200,000		\$4,326,000	
	Glenbrook North High School	50%	\$604,663.99	50%	\$742,361.93	50%	\$2,100,000.00	50%	\$2,100,000.00	50%	\$2,163,000
	Glenbrook South High School	50%	\$604,663.99	50%	\$742,361.93	50%	\$2,100,000.00	50%	\$2,100,000.00	50%	\$2,163,000
Accounting Adjustment	Glenbrook North High School	Transfer of Extra Day Expenses from the FTE Budget to the School Operating Budget								50%	\$150,000
	Glenbrook South High School									50%	\$150,000
Per Student Allocation	Per Student Budget	\$706.68		\$721.52		\$265.00		\$265.00		\$273	
	Glenbrook North High School	2,053	\$1,450,811.02	2,060	\$1,486,328.69	2,072	\$549,080.00	2,054	\$544,310.00	2,074	\$566,098
	Glenbrook South High School	3,146	\$2,223,210.66	3,190	\$2,301,644.91	3,202	\$848,530.00	3,066	\$812,490.00	3,019	\$824,036
Facilities Allocation	Per Square Foot (sq ft)	\$1.06		\$1.08							
	Glenbrook North High School	580,000	\$614,510.32	580,000	\$627,415.03						
	Glenbrook South High School	670,000	\$709,865.37	670,000	\$724,772.54						
Glenbrook North High School	Glenbrook North High School Subtotal	\$2,669,985.33		\$2,856,105.65		\$2,649,080.00		\$2,644,310.00		\$2,879,098	
	Reduction - District Technology Budget	\$91,000.00		\$91,000.00							
	Grand Total	\$2,578,985.33		\$2,765,105.65		\$2,649,080.00		\$2,644,310.00		\$2,879,098	
Glenbrook South High School	Glenbrook South High School Subtotal	\$3,537,740.01		\$3,768,779.38		\$2,948,530.00		\$2,912,490.00		\$3,137,036	
	Reduction - District Technology Budget	\$99,000.00		\$99,000.00							
	Grand Total	\$3,438,740.01		\$3,669,779.38		\$2,948,530.00		\$2,912,490.00		\$3,137,036	
Total School Operating Budgets		\$6,017,725.34		\$6,434,885.03		\$5,597,610.00		\$5,556,800.00		\$6,016,134	

* 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).