

Sussex County Public Schools

2021-2022 Approved School Budget



Systemic improvement by reallocating
resources to keep student achievement and
services first and foremost

SUSSEX COUNTY PUBLIC SCHOOLS

FY 2021-2022 OPERATING BUDGET

REVENUE PROJECTION BY CATEGORY

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	Change from Adopted	%
							Adjustment
LOCAL REVENUE							
Operations	\$7,982,043	\$7,683,633	\$8,283,443	\$7,955,741	\$7,956,454	\$713	0.01%
Re-Appropriation					\$0	\$0	0.00%
Textbook Fund	\$38,979	\$35,411	\$35,621	\$38,429	\$37,716	(\$713)	-1.86%
Total Local Revenue	\$8,021,022	\$7,719,044	\$8,319,064	\$7,994,170	\$7,994,170	\$0	0.00%
Average Daily Membership*	1,018.7	1,013.8	1,030.6	1,024.0	1,005.0	(19)	-1.86%
REGULAR FUND BUDGET							
State Revenue							
State SOQ	\$5,336,084.23	\$5,391,595	\$5,431,058.00	\$5,886,049	\$5,866,273	(\$19,776)	-0.34%
State Sales Tax	\$1,299,850	\$1,384,503	\$1,399,665	\$1,457,953	\$1,463,934	\$5,981	0.41%
State Incentive	\$160,227	\$328,565	\$723,494	\$1,150,899	\$1,409,871	\$258,972	22.50%
State Categorical	\$55,824	\$36,667	\$16,527	\$1,512	\$4,166	\$2,654	175.53%
State Lottery Funds	\$1,091,130	\$1,354,354	\$1,175,421	\$1,189,638	\$1,228,219	\$38,581	3.24%
Total State	\$7,943,116	\$8,495,684	\$8,746,165	\$9,686,051	\$9,972,463	\$286,412	2.96%
Other Revenue	\$142,008	\$149,366	\$164,385	\$148,500	\$156,100	\$7,600	5.12%
Local Revenue	\$7,982,043	\$7,683,633	\$8,283,443	\$7,955,741	\$7,956,454	\$713	0.01%
Total Regular Fund	\$16,067,167	\$16,328,683	\$17,193,993	\$17,790,292	\$18,085,017	\$294,725	1.66%
Self-Sustaining Funds							
Other & Local	\$317,900	\$156,506	\$95,593	\$150,000	\$172,000	\$22,000	14.67%
State	\$0	\$0	\$0	\$0	\$0	\$0	
Federal Revenue	\$1,255,388	\$1,492,554	\$783,656	\$1,253,848	\$2,060,375	\$806,527	64.32%
Total Self-Sustaining	\$1,573,288	\$1,649,060	\$879,249	\$1,403,848	\$2,232,375	\$828,527	59.02%
Total Operations	\$17,640,455	\$17,977,743	\$18,073,242	\$19,194,140	\$20,317,392	\$1,123,252	5.85%
Textbook Fund							
State Revenue	\$72,958	\$66,593	\$67,590	\$71,620	\$70,291	(\$1,329)	-1.86%
Local Revenue	\$38,979	\$35,411	\$35,621	\$38,429	\$37,716	(\$713)	-1.86%
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	
Total Textbook	\$111,937	\$102,004	\$103,211	\$110,049	\$108,007	(\$2,042)	-1.86%
Nutritional Services Funds							
State Revenue	\$15,863	\$15,671	\$16,306	\$16,295	\$8,018	(\$8,277)	-50.79%
Federal Revenue	\$682,209	\$747,861	\$648,052	\$711,750	\$753,500	\$41,750	5.87%
Other- Food Sales	\$137,308	\$143,796	\$117,492	\$155,355	\$77,600	(\$77,755)	-50.05%
Total Food Service	\$835,380	\$907,328	\$781,850	\$883,400	\$839,118	(\$44,282)	-5.01%
School Capital Fund							
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue	\$379	\$3,756	\$3,478	\$0	\$0	\$0	
Local Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Fund	\$379	\$3,756	\$3,478	\$0	\$0	\$0	
GRAND TOTAL	\$18,588,151	\$18,990,832	\$18,961,781	\$20,187,589	\$21,264,517	\$1,076,928	5.33%

(Actual based on ASRFIN)

RECAP	Total Actual	Total Actual	Total Actual	Total Adopted	Total Budget	% of Total	% Adjustment
Local	\$8,021,022	\$7,719,044	\$8,324,064	\$7,994,170	\$7,994,170	39.60%	0.00%
State	\$8,031,937	\$8,577,949	\$8,830,061	\$9,773,966	\$10,050,772	48.42%	2.83%
Federal	\$2,009,897	\$2,316,275	\$1,507,016	\$2,039,598	\$2,889,875	10.10%	41.69%
Other	\$525,295	\$377,564	\$300,641	\$379,855	\$329,700	1.88%	-13.20%
	\$18,588,151	\$18,990,832	\$18,961,781	\$20,187,589	\$21,264,517	100.00%	5.33%

* Average Daily Membership represents the average number of state supported students enrolled for the period beginning with the first day of school through March 31st of the same school year. This number is used as the basis for determining state SOQ

SUSSEX COUNTY PUBLIC SCHOOLS

FY 2021-2022 OPERATING BUDGET

EXPENSE SUMMARY BY CATEGORY

BUDGET CATEGORY	2017-18		2018-19		2019-20		2020-21		2021-22		Budget to Budget	
	Actual		Actual		Actual		Adopted		Superintendent		Change	
	Amount	of Total	Amount	of Total	Amount	of Total	Amount	of Total	Amount	of Total	Amount	Percent
Regular Fund												
Instruction	\$10,479,094	64.71%	\$10,532,006	64.48%	\$11,129,141	64.71%	\$11,806,277	66.36%	\$12,137,897	67.12%	\$331,620	2.81%
Technology	\$893,896	5.52%	\$976,524	5.98%	\$1,096,829	6.38%	\$1,034,215	5.81%	\$965,433	5.34%	(\$68,782)	-6.65%
	\$11,372,990	70.23%	\$11,508,530	70.46%	\$12,225,970	71.09%	\$12,840,492	72.18%	\$13,103,330	72.45%	\$262,838	2.05%
Admin. Health & Attendance	\$1,019,644	6.30%	\$1,032,025	6.32%	\$1,308,628	7.61%	\$1,405,076	7.90%	\$1,390,053	7.69%	(\$15,023)	-1.07%
Pupil Transportation	\$1,894,491	11.70%	\$1,741,951	10.66%	\$1,765,062	10.26%	\$1,584,320	8.91%	\$1,604,130	8.87%	\$19,810	1.25%
Operations & Maintenance	\$1,907,705	11.78%	\$2,051,140	12.56%	\$1,898,614	11.04%	\$1,960,404	11.02%	\$1,987,504	10.99%	\$27,100	1.38%
Debt Service	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	
Regular Fund	\$16,194,830	100.00%	\$16,333,646	100.00%	\$17,198,274	100.00%	\$17,790,292	100.01%	\$18,085,017	100.00%	\$294,725	1.66%
Self-Sustaining Fund												
Instruction	\$1,316,393	89.42%	\$975,506	64.38%	\$500,968	64.78%	\$1,212,326	86.36%	\$1,934,174	86.64%	\$721,848	59.54%
Technology		0.00%	\$337,448	22.27%	\$125,865	16.27%	\$50,000	3.56%	\$150,000	6.72%	\$100,000	8.00%
	\$1,316,393	89.42%	\$1,312,954	86.66%	\$626,833	81.06%	\$1,262,326	89.92%	\$2,084,174	93.36%	\$821,848	65.11%
Health Services	\$155,730	10.58%	\$202,167	13.34%	\$146,553	18.95%	\$141,522	10.08%	\$148,201	6.64%	\$6,679	4.72%
Pupil Transportation	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	
Self-Sustaining Fund	\$1,472,123	100.00%	\$1,515,121	100.00%	\$773,386	100.00%	\$1,403,848	100.00%	\$2,232,375	100.00%	\$828,527	59.02%
Textbook Fund												
Instruction	\$45,229	0.24%	\$139,590	0.74%	\$165,224	0.87%	\$110,049	0.55%	\$108,007	0.51%	(\$2,042)	-1.86%
Summer Nutritional Services Fund	\$29,793	0.16%	\$31,279	0.17%	\$20,324	0.11%	\$27,850	0.14%	\$0	0.00%	(\$27,850)	-100.00%
Nutritional Services Fund	\$808,368	4.36%	\$808,300	4.29%	\$823,106	4.34%	\$855,550	4.24%	\$839,118	3.95%	(\$16,432)	-1.92%
School Capital Fund												
Facilities	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
	\$18,550,343		\$18,827,936		\$18,980,314		\$20,187,589		\$21,264,517		\$1,076,928	5.33%

Actual Expenditures based on ASRFIN.

Categorical Recap - All Funds												
Instruction	\$11,840,716	66.85%	\$11,647,102	64.75%	\$11,795,333	65.04%	\$13,128,652	68.01%	\$14,180,078	69.42%	\$1,051,426	8.01%
Technology	\$893,896	5.05%	\$1,313,972	7.30%	\$1,222,694	6.74%	\$1,084,215	5.62%	\$1,115,433	5.46%	\$31,218	2.88%
Instruction & Technology	\$12,734,612	71.90%	\$12,961,074	72.05%	\$13,018,027	71.78%	\$14,212,867	73.63%	\$15,295,511	74.88%	\$1,082,644	7.62%
Admin. Health & Attendance	\$1,175,374	6.64%	\$1,234,192	6.86%	\$1,455,181	8.02%	\$1,546,598	8.01%	\$1,538,254	7.53%	(\$8,344)	-0.54%
Pupil Transportation	\$1,894,491	10.70%	\$1,741,951	9.68%	\$1,765,062	9.73%	\$1,584,320	8.21%	\$1,604,130	7.85%	\$19,810	1.25%
Operations & Maintenance	\$1,907,705	10.77%	\$2,051,140	11.40%	\$1,898,614	10.47%	\$1,960,404	10.16%	\$1,987,504	9.73%	\$27,100	1.38%
Facilities	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Debt Service	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Regular Operating Budget	\$17,712,182	100.00%	\$17,988,357	100.00%	\$18,136,884	100.00%	\$19,304,189	100.00%	\$20,425,399	99.99%	\$1,121,210	5.81%
Nutritional Services	\$838,161	4.52%	\$839,579	4.46%	\$843,430	4.44%	\$883,400	4.38%	\$839,118	3.95%	(\$44,282)	-5.01%
Total All Budgets	\$18,550,343		\$18,827,936		\$18,980,314		\$20,187,589		\$21,264,517		\$1,076,928	5.33%

RECAP												
Local Funds	\$8,021,022	43.24%	\$7,994,170	42.43%	\$7,994,170	40.90%	\$7,994,170	39.60%	\$7,994,170	37.59%	\$0	0.00%
State Funds	\$8,031,937	43.30%	\$8,187,509	43.46%	\$9,180,083	46.97%	\$9,773,966	48.42%	\$10,050,772	47.27%	\$276,806	2.83%
Federal Funds	\$2,100,529	11.32%	\$2,260,735	12.00%	\$1,989,678	10.18%	\$2,039,598	10.10%	\$2,869,675	13.59%	\$850,277	41.69%
Other Funds	\$396,855	2.14%	\$396,855	2.11%	\$381,855	1.95%	\$379,855	1.88%	\$329,700	1.55%	(\$50,155)	-13.20%
Total Funds	\$18,550,343	100.00%	\$18,839,269	100.00%	\$19,545,786	100.00%	\$20,187,589	100.00%	\$21,264,517	100.00%	\$1,076,928	5.33%

Sussex County Public Schools
2021- 2022 Budget Report
FUND/CATEGORY/OBJECT Detail (comparison)

OBJECT (1) (2)	Amount (3)
FUND 251 REGULAR OPERATING FUND	
Major Category 61 Instruction	
1114 Senior Level Staff	210,015
1120 Instructional Salaries	171,604
1121 Teacher	5,114,313
1122 Media Specialist	175,261
1123 School Counselor	352,451
1126 Principal	287,770
1127 Assistant Principal	245,335
1130 Other Professional Salaries	67,974
1135 School Social Worker	54,834
1150 Office Clerical	320,944
1151 Instructional Assistant	420,124
1171 Bus Drivers	4,000
1321 Part-Time Teacher	202,328
1351 Part-time Instructional Aide	1,200
1521 Substitute Teachers	80,000
1621 Stipends - Instructional	15,564
1622 Stipends - Extra Curricular	21,672
1623 Stipends - Athletics	120,998
2100 F. I. C. A.	599,836
2210 VRS Retirement - Plan 1 & 2	925,906
2220 VRS - Hybrid	277,504
2300 Health Insurance	1,482,475
2400 Group Life Insurance	39,164
2510 Disability Insurance - Hybrid	5,644
2700 Worker's Comp Insurance	78,911
2750 Retiree Health Care Credit	87,751
3100 Professional Services	55,178
3120 Instructional Service	13,000
3130 Professional Development Svcs	2,750
3310 Equipment Repair	3,746
3320 Maintenance Service Contract	64,950
3500 Printing & binding	10,500
3811 Tuition - Other Districts	10,000
3812 Tuition - Regional Programs	131,626
5201 Postage	4,819
5203 Telecommunications	30,600
5300 Insurance	10,000
5401 Lease of Equipment	16,188
5501 Travel - Local	6,000
5505 Travel / Conference Expenses	24,730
5800 Incentives & Other Expenses	9,383
5801 Dues & Memberships	4,500
6001 Office Supplies	19,598
6007 Repair and Maint. Supplies	8,000
6012 Books & Subscriptions	500
6013 Instructional Materials	92,490
6016 Non-Capital Equipment	20,440
6022 Library Books & Supplies	9,441
6025 Professional Development Supl.	2,000
6042 Athletic Supl.-Extracurricular	17,232
7000 Joint Operations - Rowanty	206,648
61 Instruction TOTAL	12,137,897
Major Category 62 Admin, Health & Attendance	
1111 School Board Member	37,500
1112 School Administration	146,840
1114 Senior Level Staff	212,723
1120 Instructional Salaries	45,584
1130 Other Professional Salaries	37,100
1131 School Nurse	136,833
1134 School Health Care	27,250
1150 Office Clerical	214,908
2100 F. I. C. A.	64,829
2210 VRS Retirement - Plan 1 & 2	120,216
2220 VRS - Hybrid	16,274

Sussex County Public Schools
2021- 2022 Budget Report
FUND/CATEGORY/OBJECT Detail (comparison)

OBJECT (1) (2)	Amount (3)
FUND 251 REGULAR OPERATING FUND	
Major Category 62 Admin, Health & Attendance	
2300 Health Insurance	153,532
2400 Group Life Insurance	4,434
2510 Disability Insurance - Hybrid	324
2750 Retiree Health Care Credit	9,939
3100 Professional Services	29,968
3120 Instructional Service	12,800
3130 Professional Development Svcs	5,000
3320 Maintenance Service Contract	5,700
3500 Printing & binding	6,570
3600 Advertising	5,250
5200 Telephone & Postage	5,500
5401 Lease of Equipment	15,500
5501 Travel - Local	1,475
5504 Travel - Non-Local	550
5505 Travel / Conference Expenses	19,155
5800 Incentives & Other Expenses	9,820
5801 Dues & Memberships	10,140
6001 Office Supplies	16,009
6012 Books & Subscriptions	930
6016 Non-Capital Equipment	500
6025 Professional Development Supl.	1,000
6040 Software - On-Line Content	15,900
62 Admin, Health & Attendance TOTAL	1,390,053
Major Category 63 Transportation	
1114 Senior Level Staff	78,722
1150 Office Clerical	19,509
1171 Bus Drivers	376,698
1172 Auto Drivers	86,284
1173 Bus Aides	39,220
1191 Automotive Mechanics	159,357
1271 Bus Driver Extra Time	43,000
1272 Auto Driver Extra Time	21,500
1371 Part-Time Bus Driver	45,000
1571 Substitute Bus Drivers	22,000
2100 F.I.C.A.	68,186
2210 VRS Retirement - Plan 1 & 2	30,631
2220 VRS - Hybrid	1,261
2300 Health Insurance	71,814
2400 Group Life Insurance	2,834
2510 Disability Insurance - Hybrid	36
2750 Retiree Health Care Credit	1,189
3100 Professional Services	10,500
3310 Equipment Repair	35,447
5305 Vehicular Insurance	25,000
5505 Travel / Conference Expenses	2,000
5800 Incentives & Other Expenses	16,500
6001 Office Supplies	2,500
6005 Custodial/Cleaning Supplies	1,500
6008 Fuel & Lubricants	225,420
6009 Vehicle Maintenance Supplies	108,233
6011 Uniforms	8,500
6014 Other Operating Supplies	6,500
6025 Professional Development Supl.	3,800
8105 Motor Vehicles - Replacement	90,989
63 Transportation TOTAL	1,604,130
Major Category 64 Operations & Maintenance	
1142 Security	17,405
1143 Waste Water Technician	31,090
1150 Office Clerical	19,510
1161 Maintenance Worker	141,106
1193 Custodian	338,588

Sussex County Public Schools
2021- 2022 Budget Report
FUND/CATEGORY/OBJECT Detail (comparison)

OBJECT (1) (2)	Amount (3)
FUND 251 REGULAR OPERATING FUND	
Major Category 64 Operations & Maintenance	
1342 Part-Time Security Services	6,878
1593 Substitute Custodian/Maid	18,500
2100 F.I.C.A.	41,981
2210 VRS Retirement - Plan 1 & 2	15,063
2220 VRS - Hybrid	3,794
2300 Health Insurance	116,238
2400 Group Life Insurance	2,513
2510 Disability Insurance - Hybrid	359
2600 Unemployment Insurance	23,500
2750 Retiree Health Care Credit	236
3310 Equipment Repair	39,500
3320 Maintenance Service Contract	229,424
5101 Electricity	484,008
5102 Heating Services	237,611
5103 Water & Sewer Services	47,700
5201 Postage	300
5203 Telecommunications	8,400
5302 Property & Casualty Insurance	49,000
5307 Public Official Liability Ins.	7,400
5505 Travel / Conference Expenses	500
6005 Custodial/Cleaning Supplies	46,000
6007 Repair and Maint. Supplies	33,500
6009 Vehicle Maintenance Supplies	1,400
6016 Non-Capital Equipment	26,000
64 Operations & Maintenance TOTAL	1,987,504
Major Category 68 Technology	
1130 Other Professional Salaries	83,952
1141 Technology Prof.	201,360
1321 Part-Time Teacher	6,000
1621 Stipends - Instructional	1,500
2100 F.I.C.A.	22,399
2210 VRS Retirement - Plan 1 & 2	28,596
2220 VRS - Hybrid	18,824
2300 Health Insurance	44,844
2400 Group Life Insurance	1,541
2510 Disability Insurance - Hybrid	373
2750 Retiree Health Care Credit	3,452
3120 Instructional Service	186,503
3310 Equipment Repair	2,500
5203 Telecommunications	93,000
5501 Travel - Local	1,000
5505 Travel / Conference Expenses	6,865
5801 Dues & Memberships	3,930
6001 Office Supplies	4,200
6007 Repair and Maint. Supplies	4,000
6013 Instructional Materials	5,671
6016 Non-Capital Equipment	179,400
6030 Technology Supplies	1,000
6040 Software - On-Line Content	64,523
68 Technology TOTAL	965,433
251 REGULAR OPERATING FUND TOTAL	18,085,017
FUND 252 NUTRITIONAL SERVICES FUND	
Major Category 65 Food Services	
1192 Food Service Workers	285,302
1193 Custodian	25,107
2100 F.I.C.A.	23,746
2210 VRS Retirement - Plan 1 & 2	15,669
2220 VRS - Hybrid	981
2300 Health Insurance	90,012
2400 Group Life Insurance	1,364

Sussex County Public Schools
2021- 2022 Budget Report
FUND/CATEGORY/OBJECT Detail (comparison)

OBJECT (1) (2)	Amount (3)
FUND 252 NUTRITIONAL SERVICES FUND	
Major Category 65 Food Services	
2510 Disability Insurance - Hybrid	92
2700 Worker's Comp Insurance	6,831
2750 Retiree Health Care Credit	721
3120 Instructional Service	8,400
5800 Incentives & Other Expenses	5,400
6002 Food Supplies	331,493
6014 Other Operating Supplies	28,000
6016 Non-Capital Equipment	16,000
65 Food Services TOTAL	839,118
FUND 254 SELF-SUSTAINING FUND	
Major Category 61 Instruction	
1120 Instructional Salaries	177,211
1121 Teacher	166,348
1130 Other Professional Salaries	100,000
1150 Office Clerical	11,114
1151 Instructional Assistant	229,725
1321 Part-Time Teacher	25,400
1621 Stipends - Instructional	1,200
2000 Fringe Benefits	765
2100 F.I.C.A.	52,154
2210 VRS Retirement - Plan 1 & 2	58,062
2220 VRS - Hybrid	30,087
2300 Health Insurance	94,821
2400 Group Life Insurance	2,864
2510 Disability Insurance - Hybrid	267
2700 Worker's Comp Insurance	2,394
2750 Retiree Health Care Credit	6,415
3000 Purchased Services	150,000
3100 Professional Services	63,523
3130 Professional Development Svcs	59,980
3145 Instr. Consultants-Direct Inst	47,252
3811 Tuition - Other Districts	42,204
5505 Travel / Conference Expenses	20,561
6013 Instructional Materials	202,879
6016 Non-Capital Equipment	22,303
6040 Software - On-Line Content	20,000
9900 Contingency Account	250,000
61 Instruction TOTAL	1,837,529
Major Category 62 Admin, Health & Attendance	
3100 Professional Services	145,004
Major Category 64 Operations & Maintenance	
6005 Custodial/Cleaning Supplies	99,842
6016 Non-Capital Equipment	50,000
64 Operations & Maintenance TOTAL	149,842
Major Category 68 Technology	
6016 Non-Capital Equipment	100,000
254 SELF-SUSTAINING FUND TOTAL	2,232,375
FUND 255 TEXTBOOK FUND	
Major Category 61 Instruction	
6020 Textbooks	108,007
TOTAL	21,264,517