

Sussex County Public Schools

Adopted Budget 2022-2023

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



SUSSEX COUNTY PUBLIC SCHOOLS

FY 2022-2023 OPERATING BUDGET

REVENUE PROJECTION BY CATEGORY

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Adopted	Change from Adopted	% Adjustment
LOCAL REVENUE							
Operations	\$7,683,633	\$8,283,443	\$7,960,741	\$7,711,454	\$7,703,155	(\$8,299)	-0.11%
Re-Appropriation			\$0	\$0	\$0	\$0	0.00%
Textbook Fund	\$35,411	\$35,621	\$38,429	\$37,716	\$46,015	\$8,299	22.00%
Total Local Revenue	\$7,719,044	\$8,319,064	\$7,999,170	\$7,749,170	\$7,749,170	\$0	0.00%
Average Daily Membership*	1,013.8	1,030.6	996.5	1,005.0	1,000.0	(5)	-0.50%
REGULAR FUND BUDGET							
State Revenue							
State SOQ	\$5,391,595	\$5,431,058.00	\$5,725,244	\$5,866,273	\$6,082,968	\$216,695	3.69%
State Sales Tax	\$1,384,503	\$1,399,665	\$1,529,300	\$1,463,934	\$1,643,624	\$179,690	12.27%
State Incentive	\$328,565	\$723,494	\$441,404	\$1,409,871	\$2,911,098	\$1,501,227	106.48%
State Categorical	\$36,667	\$16,527	\$4,124	\$4,166	\$4,177	\$11	0.26%
State Lottery Funds	\$1,354,354	\$1,175,421	\$1,608,863	\$1,228,219	\$1,289,566	\$61,347	4.99%
Total State	\$8,495,684	\$8,746,165	\$9,308,936	\$9,972,463	\$11,931,433	\$1,958,970	19.64%
Other Revenue	\$149,366	\$164,385	\$191,419	\$156,100	\$166,500	\$10,400	6.66%
Local Revenue	\$7,683,633	\$8,283,443	\$7,955,741	\$7,711,454	\$7,703,155	(\$8,299)	-0.11%
Total Regular Fund	\$16,328,683	\$17,193,993	\$17,456,096	\$17,840,017	\$19,801,088	\$1,961,071	10.99%
Self-Sustaining Funds							
Other & Local	\$156,506	\$95,593	\$52,926	\$172,000	\$100,000	(\$72,000)	-41.86%
State	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Federal Revenue	\$1,492,554	\$783,656	\$1,373,567	\$2,060,375	\$3,992,519	\$1,932,144	93.78%
Total Self-Sustaining	\$1,649,060	\$879,249	\$1,426,493	\$2,232,375	\$4,092,519	\$1,860,144	83.33%
Total Operations	\$17,977,743	\$18,073,242	\$18,882,589	\$20,072,392	\$23,893,607	\$3,821,215	19.04%
Textbook Fund							
State Revenue	\$66,593	\$67,590	\$69,349	\$70,291	\$86,365	\$16,074	22.87%
Local Revenue	\$35,411	\$35,621	\$38,429	\$37,716	\$46,015	\$8,299	22.00%
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Textbook	\$102,004	\$103,211	\$107,778	\$108,007	\$132,380	\$24,373	22.57%
Nutritional Services Funds							
State Revenue	\$15,671	\$16,306	\$7,928	\$8,018	\$31,773	\$23,755	296.27%
Federal Revenue	\$747,861	\$648,052	\$1,018,007	\$753,500	\$766,500	\$13,000	1.73%
Other- Food Sales	\$143,796	\$117,492	\$92,403	\$77,600	\$77,600	\$0	0.00%
Total Food Service	\$907,328	\$781,850	\$1,118,338	\$1,592,618	\$875,873	(\$716,745)	-45.00%
School Capital Fund							
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue	\$3,756	\$3,478	\$1,877	\$0	\$0	\$0	
Local Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Total Capital Fund	\$3,756	\$3,478	\$1,877	\$0	\$0	\$0	
GRAND TOTAL	\$18,990,832	\$18,961,781	\$20,110,582	\$21,773,017	\$24,901,860	\$3,128,843	14.37%

(Actual based on ASRFIN)

RECAP	Total Actual	Total Actual	Total Actual	Total Budget	Total Budget	% of Total	% Adjustment
Local	\$7,719,044	\$8,324,064	\$7,994,170	\$7,749,170	\$7,749,170	31.12%	0.00%
State	\$8,577,949	\$8,830,061	\$9,386,213	\$10,050,772	\$12,049,571	48.39%	19.89%
Federal	\$2,316,275	\$1,507,016	\$2,481,899	\$2,889,875	\$4,849,019	19.47%	67.79%
Other	\$377,564	\$300,641	\$248,300	\$329,700	\$254,100	1.02%	-22.93%
	\$18,990,832	\$18,961,781	\$20,110,582	\$21,019,517	\$24,901,860	100.00%	18.47%

* 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 2022-2023 OPERATING BUDGET

EXPENSE SUMMARY BY CATEGORY

BUDGET CATEGORY	2018-19 Actual		2019-20 Actual		2020-21 Actual		2021-22 Adopted		2022-23 Adopted		Budget to Budget Change	
	Amount	of Total	Amount	of Total	Amount	of Total	Amount	of Total	Amount	of Total	Amount	Percent
Regular Fund												
Instruction	\$10,532,006	64.48%	\$11,129,141	64.71%	\$11,299,613	67.03%	\$11,958,850	67.03%	\$13,261,051	66.97%	\$1,302,201	10.89%
Technology	\$976,524	5.98%	\$1,096,829	6.38%	\$1,129,094	5.41%	\$965,433	5.41%	\$983,434	4.97%	\$18,001	1.86%
	\$11,508,530	70.46%	\$12,225,970	71.09%	\$12,428,707	72.45%	\$12,924,283	72.45%	\$14,244,485	71.94%	\$1,320,202	10.21%
Admin. Health & Attendance	\$1,032,025	6.32%	\$1,308,628	7.61%	\$1,399,173	7.42%	\$1,324,100	7.42%	\$1,330,248	6.72%	\$6,148	0.46%
Pupil Transportation	\$1,741,951	10.66%	\$1,765,062	10.26%	\$1,569,476	8.95%	\$1,604,130	8.99%	\$1,643,657	8.30%	\$39,527	2.46%
Operations & Maintenance	\$2,051,140	12.56%	\$1,898,614	11.04%	\$2,146,583	11.14%	\$1,987,504	11.14%	\$2,582,698	13.04%	\$595,194	29.95%
Debt Service	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	
Regular Fund	\$16,333,646	100.00%	\$17,198,274	100.00%	\$17,543,939	99.96%	\$17,840,017	100.00%	\$19,801,088	100.00%	\$1,961,071	10.99%
Self-Sustaining Fund												
Instruction	\$975,506	64.38%	\$500,968	64.78%	\$1,303,759	87.19%	\$1,934,174	86.64%	\$3,827,801	93.53%	\$1,893,627	97.90%
Technology	\$337,448	22.27%	\$125,865	16.27%	\$50,000	3.34%	\$100,000	6.72%	\$100,000	2.44%	(\$50,000)	-2.87%
	\$1,312,954	86.66%	\$626,833	81.05%	\$1,353,759	90.54%	\$2,034,174	93.36%	\$3,927,801	95.98%	\$1,843,627	88.46%
Health Services	\$202,167	13.34%	\$146,553	18.95%	\$141,523	9.46%	\$148,201	6.64%	\$164,718	4.02%	\$16,517	11.14%
Pupil Transportation	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	
Self-Sustaining Fund	\$1,515,121	100.00%	\$773,386	100.00%	\$1,495,282	100.00%	\$2,232,375	100.00%	\$4,092,519	100.00%	\$1,860,144	83.33%
Textbook Fund												
Instruction	\$139,590	0.74%	\$165,224	0.87%	\$99,941	0.50%	\$108,007	0.51%	\$132,380	0.53%	\$24,373	22.57%
Summer Nutritional Services Fund												
	\$31,279	0.17%	\$20,324	0.11%	\$78,754	0.39%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Nutritional Services Fund												
	\$808,300	4.29%	\$823,106	4.34%	\$898,182	4.46%	\$839,118	3.99%	\$875,873	3.52%	\$36,755	4.38%
School Capital Fund												
Facilities	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
	\$18,827,936		\$18,980,314		\$20,116,098		\$21,019,517		\$24,901,860		\$3,882,343	18.47%

Actual Expenditures based on ASRFIN.

Categorical Recap - All Funds												
Instruction	\$11,647,102	64.75%	\$11,795,333	65.04%	\$12,703,313	66.37%	\$14,001,031	69.38%	\$17,221,232	71.68%	\$3,220,201	23.00%
Technology	\$1,313,972	7.30%	\$1,222,694	6.74%	\$1,179,094	6.16%	\$1,115,433	5.53%	\$1,083,434	4.51%	(\$31,999)	-2.87%
Instruction & Technology	\$12,961,074	72.05%	\$13,018,027	71.78%	\$13,882,407	72.53%	\$15,116,464	74.91%	\$18,304,666	76.19%	\$3,188,202	21.09%
Admin. Health & Attendance	\$1,234,192	6.86%	\$1,455,181	8.02%	\$1,540,696	8.05%	\$1,472,301	7.30%	\$1,494,966	6.22%	\$22,665	1.54%
Pupil Transportation	\$1,741,951	9.68%	\$1,765,062	9.73%	\$1,569,476	8.20%	\$1,604,130	7.95%	\$1,643,657	6.84%	\$39,527	2.46%
Operations & Maintenance	\$2,051,140	11.40%	\$1,898,614	10.47%	\$2,146,583	11.22%	\$1,987,504	9.85%	\$2,582,698	10.75%	\$595,194	29.95%
Facilities	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	
Debt Service	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	
Regular Operating Budget	\$17,988,357	100.00%	\$18,136,884	100.00%	\$19,139,162	100.00%	\$20,180,399	100.01%	\$24,025,987	100.00%	\$3,845,588	19.06%
Nutritional Services	\$839,579	4.46%	\$843,430	4.44%	\$976,936	4.86%	\$839,118	3.99%	\$875,873	3.52%	\$36,755	4.38%
Total All Budgets	\$18,827,936		\$18,980,314		\$20,116,098		\$21,019,517		\$24,901,860		\$3,882,343	18.47%

RECAP												
Local Funds	\$7,994,170	42.46%	\$8,324,064	43.86%	\$7,994,170	39.74%	\$7,749,170	36.87%	\$7,749,170	31.12%	\$0	0.00%
State Funds	\$8,187,509	43.49%	\$8,830,061	46.52%	\$9,386,213	46.66%	\$10,050,772	47.82%	\$12,049,571	48.39%	\$1,999,799	19.89%
Federal Funds	\$2,260,735	12.01%	\$1,507,016	7.94%	\$2,481,899	12.34%	\$2,889,875	13.75%	\$4,849,019	19.47%	\$1,959,144	67.79%
Other Funds	\$385,522	2.05%	\$319,174	1.68%	\$253,816	1.26%	\$329,700	1.57%	\$254,100	1.02%	(\$75,600)	-22.93%
Total Funds	\$18,827,936	100.00%	\$18,980,314	100.00%	\$20,116,098	100.00%	\$21,019,517	100.01%	\$24,901,860	100.00%	\$3,882,343	18.47%

Sussex County Public Schools
2022- 2023 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	202,145
1120 Instructional Salaries	873,281
1121 Teacher	5,459,145
1122 Media Specialist	183,468
1123 School Counselor	372,238
1126 Principal	284,341
1127 Assistant Principal	234,549
1130 Other Professional Salaries	71,150
1135 School Social Worker	48,342
1150 Office Clerical	295,158
1151 Instructional Assistant	406,391
1171 Bus Drivers	4,000
1321 Part-Time Teacher	226,998
1351 Part-time Instructional Assist	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.	639,507
2210 VRS Retirement - Plan 1 & 2	954,273
2220 VRS - Hybrid	338,001
2300 Health Insurance	1,429,052
2400 Group Life Insurance	42,068
2510 Disability Insurance - Hybrid	6,147
2700 Worker's Comp Insurance	82,806
2750 Retiree Health Care Credit	94,238
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	13,261,051
Major Category 62 Admin, Health & Attendance	
1111 School Board Member	37,500
1112 Superintendent	154,182
1114 Senior Level Staff	223,359
1130 Other Professional Salaries	38,955
1131 School Nurse	143,675
1134 School Health Care	28,613
1150 Office Clerical	190,510
2100 F. I. C. A.	61,164
2210 VRS Retirement - Plan 1 & 2	112,465
2220 VRS - Hybrid	17,053

Sussex County Public Schools
2022- 2023 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	145,024
2400 Group Life Insurance	4,209
2510 Disability Insurance - Hybrid	343
2750 Retiree Health Care Credit	9,429
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
6004 Medical Supplies	2,000
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	1,330,248
Major Category 63 Transportation	
1114 Senior Level Staff	82,658
1150 Office Clerical	20,484
1171 Bus Drivers	392,744
1172 Auto Drivers	90,596
1173 Bus Aides	41,180
1191 Automotive Mechanics	167,250
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.	70,884
2210 VRS Retirement - Plan 1 & 2	32,083
2220 VRS - Hybrid	1,324
2300 Health Insurance	71,814
2400 Group Life Insurance	2,965
2510 Disability Insurance - Hybrid	38
2750 Retiree Health Care Credit	1,248
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	8,500
6009 Vehicle Maintenance Supplies	108,233
6011 Uniforms	8,500
6014 Other Operating Supplies	6,500
6025 Professional Development Supl.	3,800
6208 Diesel Fuel	167,392
6209 Gasoline	49,528
8105 Motor Vehicles - Replacement	90,989
63 Transportation TOTAL	1,643,657
Major Category 64 Operations & Maintenance	
1142 Security	17,405

Sussex County Public Schools
2022- 2023 Budget Report
FUND/CATEGORY/OBJECT Detail (comparison)

OBJECT (1) (2)	Amount (3)
FUND 251 REGULAR OPERATING FUND	
Major Category 64 Operations & Maintenance	
1143 Waste Water Technician	32,645
1150 Office Clerical	20,486
1161 Maintenance Worker	148,161
1193 Custodian	348,824
1342 Part-Time Security Services	6,878
1593 Substitute Custodian/Maid	18,500
2100 F. I. C. A.	43,496
2210 VRS Retirement - Plan 1 & 2	15,447
2220 VRS - Hybrid	4,097
2300 Health Insurance	89,286
2400 Group Life Insurance	2,600
2510 Disability Insurance - Hybrid	382
2600 Unemployment Insurance	23,500
2750 Retiree Health Care Credit	248
3310 Equipment Repair	39,500
3320 Maintenance Service Contract	329,424
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
8100 Building Improvements	500,000
64 Operations & Maintenance TOTAL	2,582,698
Major Category 68 Technology	
1130 Other Professional Salaries	88,150
1141 Technology Prof.	211,428
1321 Part-Time Teacher	6,000
1621 Stipends - Instructional	1,500
2100 F. I. C. A.	23,491
2210 VRS Retirement - Plan 1 & 2	30,026
2220 VRS - Hybrid	19,764
2300 Health Insurance	44,844
2400 Group Life Insurance	1,618
2510 Disability Insurance - Hybrid	396
2750 Retiree Health Care Credit	3,625
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	983,434
251 REGULAR OPERATING FUND TOTAL	19,801,088
FUND 252 NUTRITIONAL SERVICES FUND	
Major Category 65 Food Services	
1192 Food Service Workers	300,779

Sussex County Public Schools
2022- 2023 Budget Report
FUND/CATEGORY/OBJECT Detail (comparison)

OBJECT (1) (2)	Amount (3)
FUND 252 NUTRITIONAL SERVICES FUND	
Major Category 65 Food Services	
1193 Custodian	27,216
2100 F.I.C.A.	25,094
2210 VRS Retirement - Plan 1 & 2	16,468
2220 VRS - Hybrid	1,029
2300 Health Insurance	90,012
2400 Group Life Insurance	1,431
2510 Disability Insurance - Hybrid	98
2700 Worker's Comp Insurance	7,227
2750 Retiree Health Care Credit	757
3120 Instructional Service	8,400
5800 Incentives & Other Expenses	5,400
6002 Food Supplies	347,962
6014 Other Operating Supplies	28,000
6016 Non-Capital Equipment	16,000
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65 Food Services TOTAL	875,873
FUND 254 SELF-SUSTAINING FUND	
Major Category 61 Instruction	
1120 Instructional Salaries	2,404,583
1121 Teacher	174,330
1150 Office Clerical	45,525
1151 Instructional Assistant	175,787
1321 Part-Time Teacher	11,333
1621 Stipends - Instructional	1,200
2000 Fringe Benefits	765
2100 F.I.C.A.	34,129
2210 VRS Retirement - Plan 1 & 2	61,493
2220 VRS - Hybrid	12,453
2300 Health Insurance	79,176
2400 Group Life Insurance	2,403
2510 Disability Insurance - Hybrid	244
2700 Worker's Comp Insurance	2,177
2750 Retiree Health Care Credit	5,385
3000 Purchased Services	100,000
3100 Professional Services	60,570
3130 Professional Development Svcs	61,696
3145 Instr. Consultants-Direct Inst	47,252
3811 Tuition - Other Districts	20,000
5505 Travel / Conference Expenses	16,113
6013 Instructional Materials	42,500
6016 Non-Capital Equipment	22,729
6040 Software - On-Line Content	20,000
9900 Contingency Account	250,000
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61 Instruction TOTAL	3,651,843
Major Category 62 Admin, Health & Attendance	
1144 Clinic CNA	55,554
1150 Office Clerical	86,322
2100 F.I.C.A.	10,855
2210 VRS Retirement - Plan 1 & 2	14,347
2300 Health Insurance	17,568
2400 Group Life Insurance	466
2750 Retiree Health Care Credit	1,045
3100 Professional Services	164,718
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62 Admin, Health & Attendance TOTAL	350,875
Major Category 64 Operations & Maintenance	
6005 Custodial/Cleaning Supplies	50,000
Major Category 68 Technology	
1141 Technology Prof.	31,500

Sussex County Public Schools
2022- 2023 Budget Report
FUND/CATEGORY/OBJECT Detail (comparison)

OBJECT		Amount
(1)	(2)	(3)
FUND	254 SELF-SUSTAINING FUND	
Major Category	68 Technology	
	2100 F.I.C.A.	2,410
	2220 VRS - Hybrid	5,235
	2400 Group Life Insurance	170
	2510 Disability Insurance - Hybrid	105
	2750 Retiree Health Care Credit	381
	<hr/>	
	68 Technology TOTAL	39,801
254	SELF-SUSTAINING FUND TOTAL	4,092,519
FUND	255 TEXTBOOK FUND	
Major Category	61 Instruction	
	6020 Textbooks	132,380
TOTAL		24,901,860