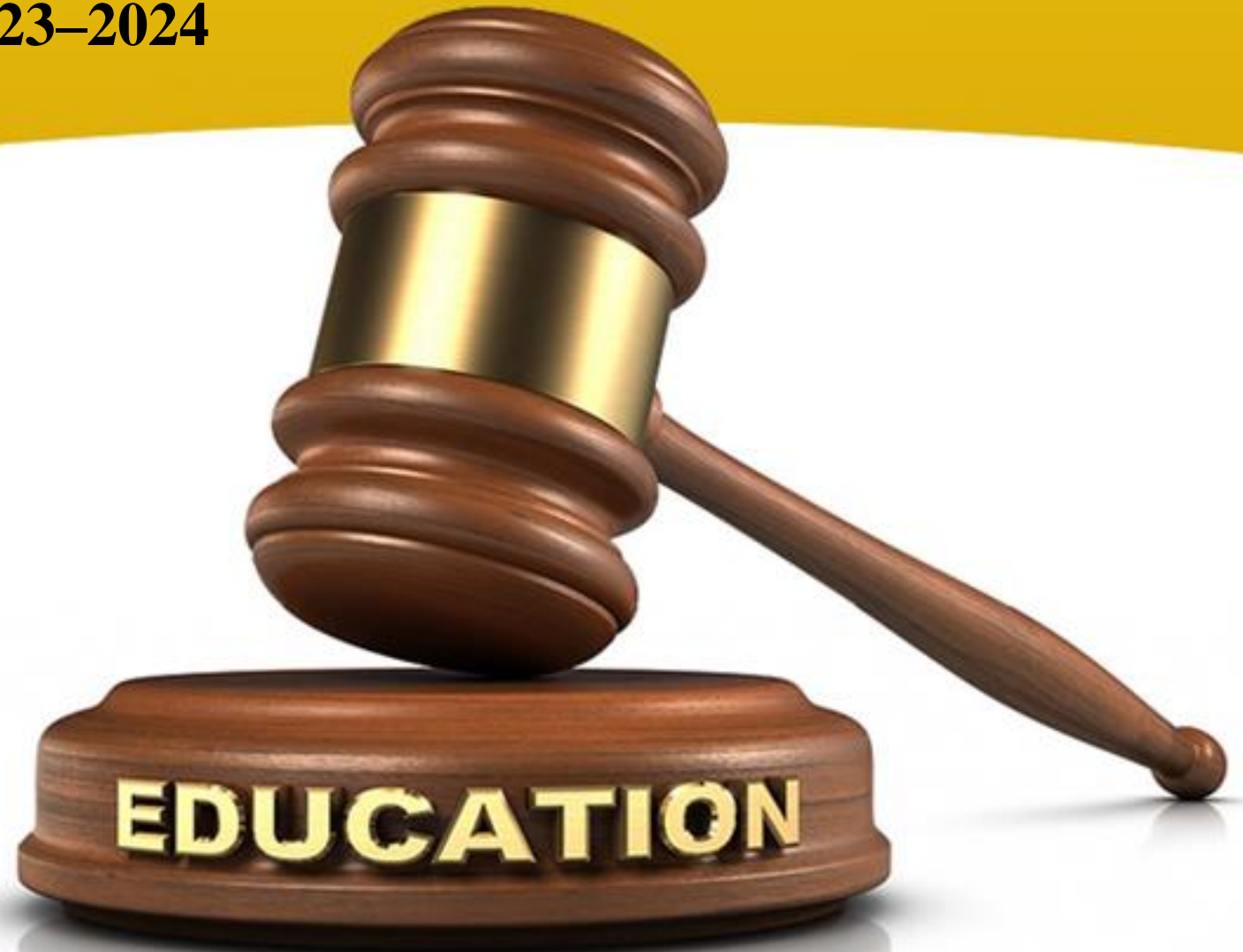


Sussex County Public Schools

Approved Budget 2023–2024



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

SUSSEX COUNTY PUBLIC SCHOOLS

FY 2023-2024 OPERATING BUDGET

REVENUE PROJECTION BY CATEGORY

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Approved	Change from Adopted	% Adjustment
LOCAL REVENUE							
Operations	\$8,283,443	\$7,960,741	\$7,711,010	\$7,703,155	\$7,950,285	\$247,130	3.21%
Re-Appropriation		\$0	\$0	\$0		\$0	
Textbook Fund	\$35,621	\$38,429	\$37,716	\$46,015	\$43,885	(\$2,130)	-4.63%
Total Local Revenue	\$8,319,064	\$7,999,170	\$7,748,726	\$7,749,170	\$7,994,170	\$245,000	3.16%
Average Daily Membership*	1,030.6	996.5	955.3	1,000.0	1,000.0	0	0.00%
REGULAR FUND BUDGET							
State Revenue							
State SOQ	\$5,431,058.00	\$5,725,244	\$5,290,351	\$6,082,968	\$6,354,994	\$272,026	4.47%
State Sales Tax	\$1,399,665	\$1,529,300	\$1,896,091	\$1,643,624	\$1,515,882	(\$127,742)	-7.77%
State Incentive	\$723,494	\$441,404	\$1,722,771	\$2,911,098	\$2,569,739	(\$341,359)	-11.73%
State Categorical	\$16,527	\$4,124	\$64,003	\$4,177	\$8,983	\$4,806	115.06%
State Lottery Funds	\$1,175,421	\$1,608,863	\$960,497	\$1,289,566	\$1,291,258	\$1,692	0.13%
Total State	\$8,746,165	\$9,308,936	\$9,933,713	\$11,931,433	\$11,740,856	(\$190,577)	-1.60%
Other Revenue	\$164,385	\$191,419	\$202,508	\$166,500	\$666,500	\$500,000	300.30%
Local Revenue	\$8,283,443	\$7,955,741	\$7,711,010	\$7,703,155	\$7,950,285	\$247,130	3.21%
Total Regular Fund	\$17,193,993	\$17,456,096	\$17,847,232	\$19,801,088	\$20,357,641	\$556,553	2.81%
Self-Sustaining Funds							
Other & Local	\$95,593	\$52,926	\$0	\$100,000	\$100,000	\$0	0.00%
State	\$0	\$0	\$0	\$0	\$0	\$0	
Federal Revenue	\$783,656	\$1,373,567	\$3,036,458	\$3,992,519	\$3,906,744	(\$85,775)	-2.15%
Total Self-Sustaining	\$879,249	\$1,426,493	\$3,036,458	\$4,092,519	\$4,006,744	(\$85,775)	-2.10%
Total Operations	\$18,073,242	\$18,882,589	\$20,883,690	\$23,893,607	\$24,364,385	\$470,778	1.97%
Textbook Fund							
State Revenue	\$67,590	\$69,349	\$66,555	\$86,365	\$82,366	(\$3,999)	-4.63%
Local Revenue	\$35,621	\$38,429	\$37,716	\$46,015	\$43,885	(\$2,130)	-4.63%
Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	
Total Textbook	\$103,211	\$107,778	\$104,271	\$132,380	\$126,251	(\$6,129)	-4.63%
Nutritional Services Funds							
State Revenue	\$16,306	\$7,928	\$32,302	\$31,773	\$26,823	(\$4,950)	-15.58%
Federal Revenue	\$648,052	\$1,018,007	\$1,019,570	\$766,500	\$848,500	\$82,000	10.70%
Other- Food Sales	\$117,492	\$92,403	\$36,907	\$77,600	\$80,483	\$2,883	3.72%
Total Food Service	\$781,850	\$1,118,338	\$1,088,780	\$875,873	\$955,806	\$79,933	9.13%
School Capital Fund							
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue	\$3,478	\$1,877	\$0	\$0	\$0	\$0	
Local Revenue	\$0	\$0	\$399	\$0	\$0	\$0	
Total Capital Fund	\$3,478	\$1,877	\$399	\$0	\$0	\$0	
GRAND TOTAL	\$18,961,781	\$20,110,582	\$22,077,139	\$24,901,860	\$25,446,442	\$544,582	2.19%

(Actual based on ASRFIN)

RECAP	Total Actual	Total Actual	Total Actual	Total Budget	Total Budget	% of Total	% Adjustment
Local	\$8,324,064	\$7,994,170	\$7,748,726	\$7,749,170	\$7,994,170	31.42%	3.16%
State	\$8,830,061	\$9,386,213	\$10,032,571	\$12,049,571	\$11,850,045	46.57%	-1.66%
Federal	\$1,507,016	\$2,481,899	\$4,140,322	\$4,849,019	\$4,845,244	19.04%	-0.08%
Other	\$300,641	\$248,300	\$155,520	\$254,100	\$756,983	2.97%	197.91%
	\$18,961,781	\$20,110,582	\$22,077,139	\$24,901,860	\$25,446,442	100.00%	2.19%

* 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 2023-2024 OPERATING BUDGET

EXPENSE SUMMARY BY CATEGORY

BUDGET CATEGORY	2019-20 Actual			2020-21 Actual			2021-22 Actual			2022-23 Adopted			2023-24 Approved			Budget to Budget Change		
	Amount	Amount	of Total	Amount	Amount	of Total	Amount	Amount	of Total	Amount	Amount	of Total	Amount	Amount	of Total	Amount	Percent	
Regular Fund																		
Instruction	\$11,129,141		64.71%	\$11,299,613		63.28%	\$11,175,161		63.28%	\$13,261,051		66.97%	\$13,444,332		66.04%	\$183,281	1.38%	
Technology	\$1,098,829		6.38%	\$1,129,094		6.61%	\$1,167,137		6.61%	\$983,434		4.97%	\$1,007,214		4.95%	\$23,780	2.42%	
	\$12,225,970		71.09%	\$12,428,707		69.89%	\$12,342,298		69.89%	\$14,244,485		71.94%	\$14,451,546		70.99%	\$207,061	1.45%	
Admin. Health & Attendance	\$1,308,628		7.61%	\$1,399,173		7.93%	\$1,400,229		7.93%	\$1,330,248		6.72%	\$1,385,861		6.81%	\$55,613	4.18%	
Pupil Transportation	\$1,765,062		10.26%	\$1,569,476		8.95%	\$1,940,932		10.99%	\$1,643,657		8.30%	\$1,959,727		9.63%	\$316,070	19.23%	
Operations & Maintenance	\$1,898,614		11.04%	\$2,146,583		11.20%	\$1,977,201		11.20%	\$2,582,698		13.04%	\$2,560,507		12.58%	(\$22,191)	-0.86%	
Debt Service	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		
Regular Fund	\$17,198,274		100.00%	\$17,543,939		97.97%	\$17,660,660		100.01%	\$19,801,088		100.00%	\$20,357,641		100.00%	\$556,553	2.81%	
Self-Sustaining Fund																		
Instruction	\$500,968		64.78%	\$1,303,759		87.19%	\$2,422,051		75.78%	\$3,827,801		93.53%	\$3,726,260		93.00%	(\$101,541)	-2.65%	
Technology	\$125,865		16.27%	\$50,000		3.34%	\$566,185		17.71%	\$100,000		2.44%	\$100,000		2.50%	\$0	0.00%	
	\$626,833		81.05%	\$1,353,759		90.54%	\$2,988,236		93.49%	\$3,927,801		96.98%	\$3,826,260		95.50%	(\$101,541)	-2.59%	
Health Services	\$146,553		18.95%	\$141,523		9.46%	\$208,036		6.51%	\$164,718		4.02%	\$180,484		4.50%	\$15,766	9.57%	
Pupil Transportation	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		
Self-Sustaining Fund	\$773,386		100.00%	\$1,495,282		100.00%	\$3,196,272		100.00%	\$4,092,519		100.00%	\$4,006,744		100.00%	(\$85,775)	-2.10%	
Textbook Fund																		
Instruction	\$165,224		0.87%	\$99,941		0.50%	\$134,841		0.62%	\$132,380		0.53%	\$126,251		0.50%	(\$6,129)	-4.63%	
Summer Nutritional Services Fund																		
	\$20,324		0.11%	\$78,754		0.39%	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		
Nutritional Services Fund																		
	\$823,106		4.34%	\$898,182		4.46%	\$929,635		4.24%	\$875,873		3.52%	\$955,806		3.76%	\$79,933	9.13%	
School Capital Fund																		
Facilities	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0		0.00%	\$0	0.00%	
Total	\$18,980,314			\$20,116,098			\$21,921,408			\$24,901,860			\$25,446,442			\$544,582	2.19%	

Actual Expenditures based on ASRFIN.

Categorical Recap - All Funds																	
Instruction	\$11,795,333		65.04%	\$12,703,313		66.37%	\$13,732,053		65.42%	\$17,221,232		71.68%	\$17,296,843		70.63%	\$75,611	0.44%
Technology	\$1,222,694		6.74%	\$1,179,094		6.16%	\$1,733,322		8.26%	\$1,083,434		4.51%	\$1,107,214		4.52%	\$23,780	2.19%
Instruction & Technology	\$13,018,027		71.78%	\$13,882,407		72.53%	\$15,465,375		73.67%	\$18,304,666		76.19%	\$18,404,057		75.15%	\$99,391	0.54%
Admin. Health & Attendance	\$1,455,181		8.02%	\$1,540,696		8.05%	\$1,608,265		7.66%	\$1,494,966		6.22%	\$1,566,345		6.40%	\$71,379	4.77%
Pupil Transportation	\$1,765,062		9.73%	\$1,569,476		8.20%	\$1,940,932		9.25%	\$1,643,657		6.84%	\$1,959,727		8.00%	\$316,070	19.23%
Operations & Maintenance	\$1,898,614		10.47%	\$2,146,583		11.22%	\$1,977,201		9.42%	\$2,582,698		10.75%	\$2,560,507		10.46%	(\$22,191)	-0.86%
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	\$18,136,884		100.00%	\$19,139,162		100.00%	\$20,991,773		100.00%	\$24,025,987		100.00%	\$24,490,636		100.01%	\$464,649	1.93%
Nutritional Services	\$843,430		4.44%	\$976,936		4.86%	\$929,635		4.24%	\$875,873		3.52%	\$955,806		3.76%	\$79,933	9.13%
Total All Budgets	\$18,980,314			\$20,116,098			\$21,921,408			\$24,901,860			\$25,446,442			\$544,582	2.19%

RECAP																	
Local Funds	\$8,324,064		43.86%	\$7,994,170		39.74%	\$7,748,726		35.36%	\$7,749,170		31.12%	\$7,994,170		31.42%	\$245,000	3.16%
State Funds	\$8,830,061		46.52%	\$9,386,213		46.66%	\$9,876,840		45.06%	\$12,049,571		48.39%	\$11,850,045		46.57%	(\$199,526)	-1.66%
Federal Funds	\$1,507,016		7.94%	\$2,481,899		12.34%	\$4,140,322		18.89%	\$4,849,019		19.47%	\$4,845,244		19.04%	(\$3,775)	-0.08%
Other Funds	\$319,174		1.68%	\$253,816		1.26%	\$155,520		0.71%	\$254,100		1.02%	\$755,983		2.97%	\$502,883	197.91%
Total Funds	\$18,980,314		100.00%	\$20,116,098		100.00%	\$21,921,408		100.02%	\$24,901,860		100.00%	\$25,446,442		100.00%	\$544,582	2.19%