

FINANCIAL SECTION



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Gloucester County Public Schools
FY '22 School Board Adopted Budget

Financial Section

Enclosed herein is the 2021-2022 Gloucester County Public Schools – School Board Adopted Budget. This document is the result of input from all departments within the school system, and is based on the recommendation of the Superintendent of Schools and the final approval of the School Board. An overview of the major assumptions, initiatives, and changes included in this document are as follows:

- State revenue is based on a projected enrollment of 4,850 students.
- Strategies for continuous improvement:
 - Highly effective teachers, administrators and staff
 - Emphasis on all children succeeding
 - High expectations
 - Instruction that is driven by assessment outcomes
 - Intervention/reinforcement for all learners
 - Strong parental involvement and support
 - Professional growth for all staff
 - Strong curriculum, appropriate resources and effective use of time
 - Emphasis on instructional planning, classroom observations and quality feedback
 - Facilities that are safe and conducive to learning
- All federal programs are contingent upon federal revenue.

This fiscal plan is organized by fund. The four main funds are the Operating Fund, Central Food Services Fund, Capital Improvements Fund, and Debt Service Fund. The Operating Fund includes functions that relate to the day-to-day operations of the division and short-term debt, such as equipment leases. The Central Food Services Fund focuses on the daily operation of the school breakfast and lunch program. The Capital Improvements Fund includes major repairs to facilities and school bus purchases. The Debt Service Fund includes principal and interest payments for bonds and literary loans and fiscal agent fees. This is a county fund with only the portion related to the school division included for illustrative purposes.

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- Budget by Fund & State Category
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- Debt Service Fund



Gloucester County Public Schools
Revenue Comparison by Source

SOURCE	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-21 Budget	2021-22 Budget	Inc/(Dec)	Percent Inc/Dec
Operating Fund:							
Federal	2,314,228.06	2,435,212.00	2,327,126.01	2,486,238	4,438,480	1,952,242	78.5%
State	29,694,771.52	30,960,671.74	31,567,976.01	31,724,401	32,872,469	1,148,068	3.6%
County Contribution	24,194,146.86	25,591,785.03	26,651,140.08	26,481,726	27,742,836	1,261,110	
Miscellaneous Local	544,675.76	264,067.11	333,575.12	300,596	300,596	-	0.0%
Total Local	24,738,822.62	25,855,852.14	26,984,715.20	26,782,322	28,043,432	1,261,110	4.7%
Subtotal	56,747,822.20	59,251,735.88	60,879,817.22	60,992,961	65,354,381	4,361,420	7.2%
Central Food Services Fund:							
Federal	1,227,785.58	1,273,385.88	1,041,219.01	1,338,000	1,421,101	83,101	6.2%
State	37,813.52	41,301.60	43,044.17	45,147	46,291	1,144	2.5%
Miscellaneous Local	1,078,586.43	1,096,808.06	805,261.90	1,353,885	1,353,885	-	0.0%
Transfer from Fund Balance	(42,560.81)	57,842.69	326,786.14	35,000	35,000	-	0.0%
Subtotal	2,301,624.72	2,469,338.23	2,216,311.22	2,772,032	2,856,277	84,245	3.0%
Capital Improvements Fund:							
County Contribution	993,524.85	1,251,913.40	1,467,549.79	-	57,184,132	57,184,132	100.0%
State	-	-	-	-	-	-	0.0%
Subtotal	993,524.85	1,251,913.40	1,467,549.79	-	57,184,132	57,184,132	100.0%
Debt Service Fund**							
Federal	236,708.05	241,456.97	222,974.58	233,269	238,096	4,827	2.1%
County Contribution	3,257,348.79	3,507,690.98	3,215,221.43	3,258,883	3,590,113	331,230	10.2%
Subtotal	3,494,056.84	3,749,147.95	3,438,196.01	3,492,152	3,828,209	336,057	9.6%
Grand Total:	63,537,028.61	66,722,135.46	68,001,874.24	67,257,145	129,222,999	61,965,854	92.1%

**Debt Service Fund included for illustrative purposes only.



Gloucester County Public Schools
Appropriation Comparison

	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Inc/(Dec)	Percent Inc/Dec
Operating Fund:							
Instruction	41,510,744.29	43,556,448.77	44,976,220.55	44,386,258	48,150,665	3,764,407	8.5%
Admin./Attend./Health	2,268,561.94	2,390,669.63	2,643,376.59	2,700,170	2,850,492	150,322	5.6%
Transportation	3,816,251.50	4,025,978.44	4,284,103.59	4,336,544	4,336,795	251	0.0%
Operations & Maint.	6,218,669.63	6,544,517.19	6,109,670.28	6,620,755	6,958,184	337,429	5.1%
Debt Service	-	-	-	-	-	-	
Technology	2,933,594.84	2,734,121.85	2,866,446.21	2,949,234	3,058,245	109,011	3.7%
Subtotal	56,747,822.20	59,251,735.88	60,879,817.22	60,992,961	65,354,381	4,361,420	7.2%
Central Food Services Fund:							
School Food Services	2,301,624.72	2,469,338.23	2,216,311.22	2,772,032	2,856,277	84,245	3.0%
Subtotal	2,301,624.72	2,469,338.23	2,216,311.22	2,772,032	2,856,277	84,245	3.0%
Capital Improvements Fund:							
Capital Improvements Fund	993,524.85	1,251,913.40	1,467,549.79	-	57,184,132	57,184,132	
Subtotal	993,524.85	1,251,913.40	1,467,549.79	-	57,184,132	57,184,132	
Debt Service Fund*							
Debt Service	3,494,056.84	3,749,147.95	3,438,196.01	3,492,152	3,828,209	336,057	9.6%
Subtotal	3,494,056.84	3,749,147.95	3,438,196.01	3,492,152	3,828,209	336,057	9.6%
Grand Total:	63,537,028.61	66,722,135.46	68,001,874.24	67,257,145	129,222,999	61,965,854	92.1%

*Debt Service Fund included for illustrative purposes only.



Gloucester County Public Schools
FY '22 School Board Adopted Budget

Operating Fund

The Operating Fund accounts for revenues and expenditures involved in the day-to-day operation of the division. Revenues are received from the federal, state, and local governments and are presented by source, as well as individual program. Expenditures are presented by state category and further defined by department, program, and object code. This fund includes expenditures within six of the nine state categories as follows:

Instruction
Administration, Attendance & Health
Pupil Transportation
Operations & Maintenance
Debt Service
Technology

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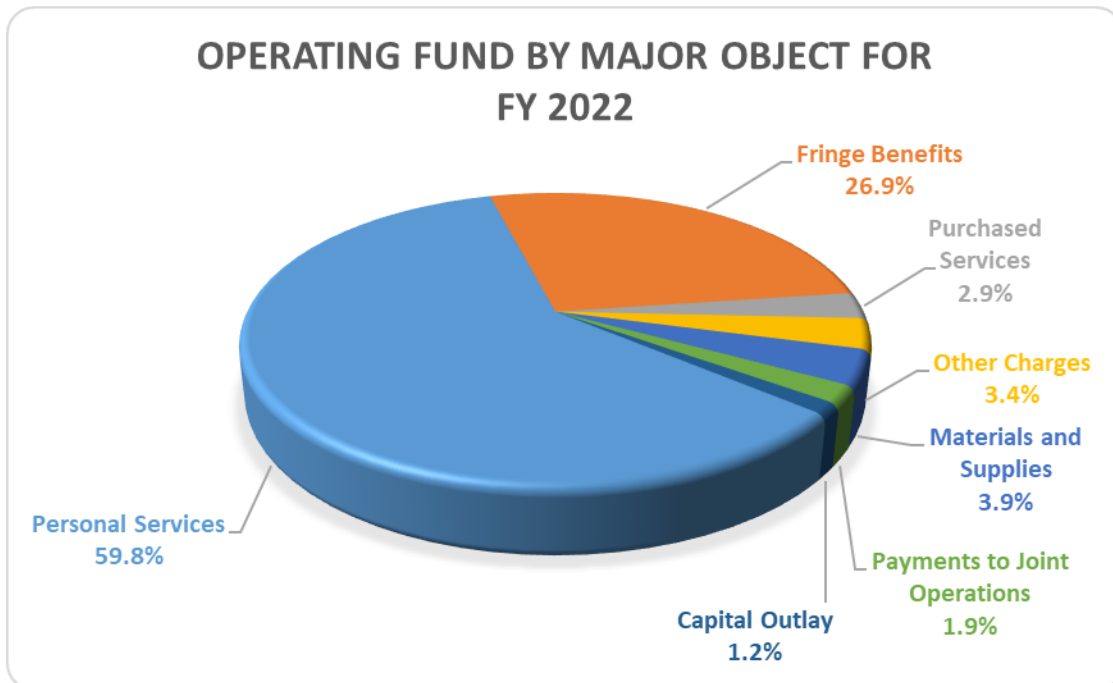
Operating Fund Revenue
Instruction
Administration, Attendance & Health
Pupil Transportation
Operations & Maintenance
Debt Service
Technology



Gloucester County Public Schools
FY '22 School Board Adopted Budget

Approved FY '22 Operating Fund by Major Object

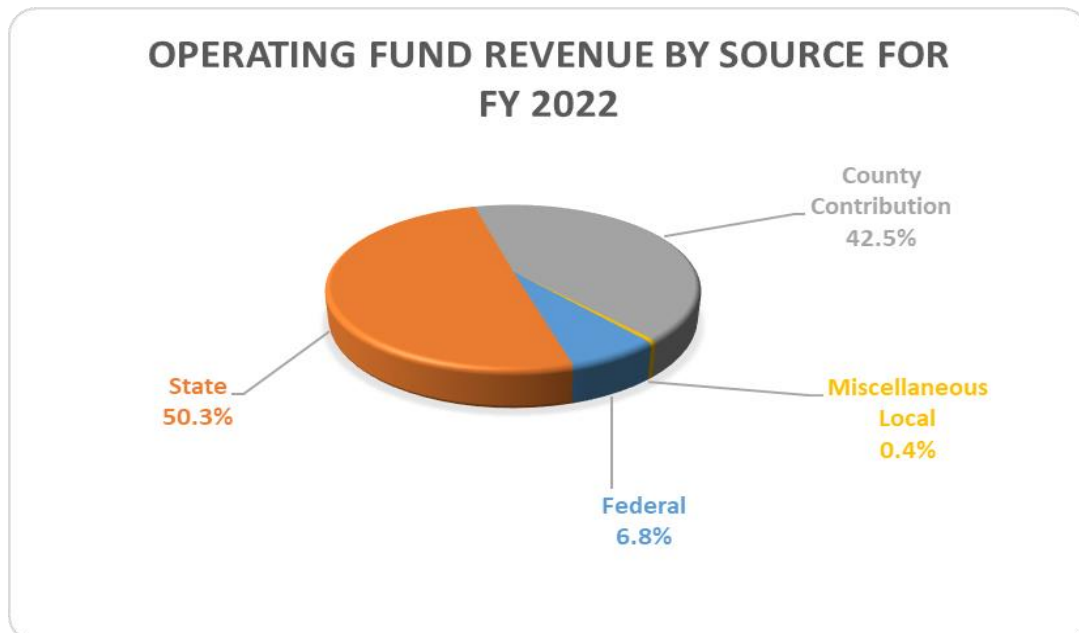
Personal Services	39,101,248
Fringe Benefits	17,579,446
Purchased Services	1,890,618
Other Charges	2,203,807
Materials and Supplies	2,520,267
Payments to Joint Operations	1,254,395
Capital Outlay	804,600
Total of All Operating Object Codes	\$65,354,381





Gloucester County Public Schools
 Operating Fund Revenue Comparison By Source
 2020-21 vs. 2021-22

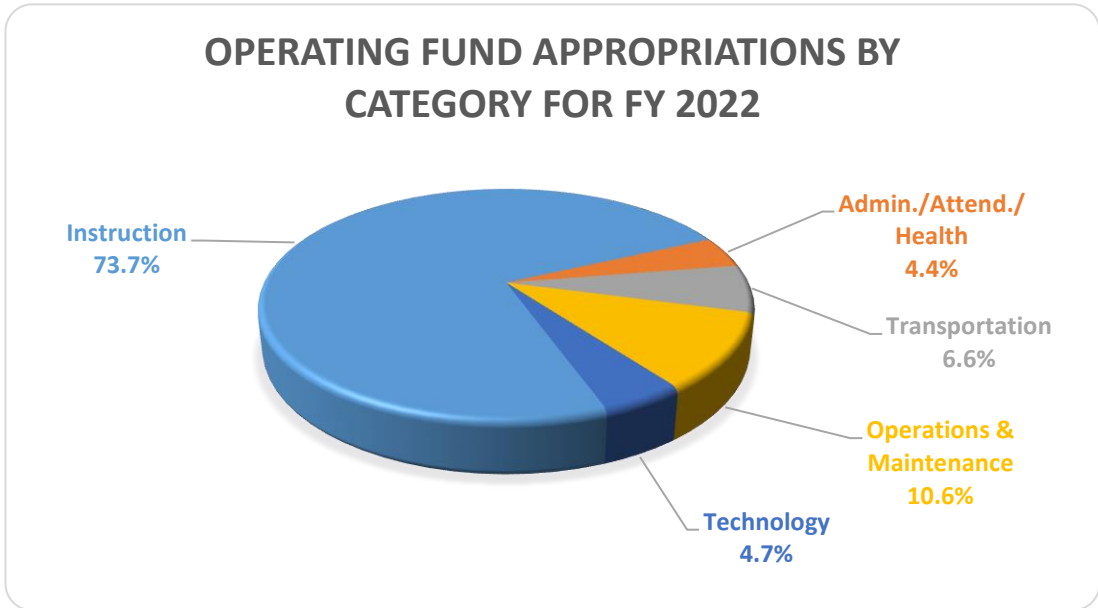
SOURCE	2020-21 Budget	2021-22 Budget	Inc/(Dec)	Percent Inc/Dec
Federal	\$ 2,486,238	\$ 4,438,480	\$ 1,952,242	78.5%
State	\$ 31,724,401	\$ 32,872,469	\$ 1,148,068	3.6%
County Contribution	26,481,726	27,742,836	1,261,110	
Miscellaneous Local	300,596	300,596	-	0.0%
Total Local	\$ 26,782,322	\$ 28,043,432	\$ 1,261,110	4.7%
Total	\$ 60,992,961	\$ 65,354,381	\$ 4,361,420	7.2%





Gloucester County Public Schools
 Operating Fund Appropriation Comparison
 2020-21 vs. 2021-22

CATEGORY	2020-21 Budget	2021-22 Budget	Inc/(Dec)	Percent Inc/Dec
Instruction	44,386,258	48,150,665	3,764,407	8.5%
Admin./Attend./Health	2,700,170	2,850,492	150,322	5.6%
Transportation	4,336,544	4,336,795	251	0.0%
Operations & Maint.	6,620,755	6,958,184	337,429	5.1%
Debt Service	0	0	0	0.0%
Technology	2,949,234	3,058,245	109,011	3.7%
Total	\$ 60,992,961	\$ 65,354,381	\$ 4,361,420	7.2%



GLOUCESTER COUNTY PUBLIC SCHOOLS

2021-2022 School Board Adopted Budget Fund 20

Account	Title	FY 2017-2018 Actual	FY 2018-2019 Actual	FY 2019-2020 Actual	FY 2020-2021 Budget	FY 2021-2022 Proposed	Increase/ (Decrease)
PERSONAL SERVICES							
41003000	PART TIME WAGES	193,678.92	192,461.80	146,229.11	165,000.00	289,500	124,500
41005000	INTERVENTION WAGES	24,591.25	22,190.00	2,337.50	23,400.00	23,400	-
41007000	SALARIES-OTHER	77,506.52	96,828.56	162,304.05	90,000.00	90,000	-
41110000	ADMINISTRATIVE SALARIES	860,599.72	808,105.20	874,358.96	744,808.00	925,294	180,486
41111000	BOARD MEMBER SALARIES	36,800.28	36,800.28	48,000.00	59,200.00	59,200	-
41112000	SUPERINTENDENT SALARIES	178,907.04	206,283.96	248,784.71	228,134.00	253,452	25,318
41113000	ASST. SUPT. SALARIES	241,689.00	251,356.08	139,142.04	139,142.00	146,099	6,957
41120000	INSTRUCTIONAL SALARIES	20,098,335.35	21,094,826.92	21,633,581.55	21,074,499.00	22,143,514	1,069,015
41121000	GUIDANCE SALARIES	814,657.09	870,300.00	1,017,048.90	1,014,001.00	1,071,791	57,790
41122000	LIBRARIAN SALARIES	461,304.12	507,143.04	523,048.41	536,416.00	570,592	34,176
41126000	PRINCIPAL SALARIES	676,491.16	696,042.96	741,896.16	749,727.00	790,364	40,637
41127000	ASST. PRINCIPAL SALARIES	656,394.90	774,853.84	869,630.88	877,698.00	918,344	40,646
41130000	OTHER PROF. SALARIES	1,588,735.40	1,811,619.83	2,049,327.08	2,138,319.00	2,873,514	735,195
41140000	TECHNICAL SALARIES	524,939.44	522,918.14	601,279.63	598,736.00	626,712	27,976
41141000	TECHNOLOGY ASST. SALARIES	190,526.72	54,951.72	20,421.22	22,384.00	23,503	1,119
41150000	CLERICAL SALARIES	1,342,962.44	1,362,936.24	1,570,359.50	1,574,145.00	1,652,439	78,294
41151000	TEACHER ASST. SALARIES	1,092,563.20	1,238,296.85	1,348,528.29	1,338,588.00	1,373,059	34,471
41154000	SPECIALIST SALARIES	199,824.29	181,262.75	138,876.45	136,005.00	142,805	6,800
41156000	DRIVER ASST. SALARIES	231,501.67	250,624.30	291,007.16	291,050.00	301,275	10,225
41170000	OPERATIVE SALARIES	910,873.39	954,200.23	1,065,138.89	1,081,649.00	1,134,907	53,258
41181000	BUS DRIVER SALARIES	1,171,115.47	1,227,203.95	1,378,983.95	1,407,450.00	1,422,295	14,845
41182000	CAR DRIVER SALARIES	-	-	44,703.42	52,053.00	41,958	(10,095)
41183000	GROUNDS WORKER SALARIES	174,486.96	180,879.28	200,667.12	200,667.00	210,701	10,034
41191000	CUSTODIAL SALARIES	1,041,830.22	1,148,836.11	1,199,896.09	1,228,221.00	1,267,751	39,530
41520000	SUBSTITUTE SALARIES	499,196.56	639,547.01	556,323.01	408,723.00	410,253	1,530
41620000	SUPPLEMENTAL SALARIES	275,730.81	274,628.30	260,029.30	298,326.00	313,526	15,200
41650000	NAT BD CERT TCHR BONUS	30,000.00	30,000.00	30,000.00	30,000.00	25,000	(5,000)
41660000	EMPLOYEE BONUSES	15,076.92	-	-	-	-	-
	Total	33,610,318.84	35,435,097.35	37,161,903.38	36,508,341.00	39,101,248	2,592,907
FRINGE BENEFITS							
42100000	FICA	2,458,623.43	2,587,031.64	2,704,868.05	2,729,665.00	2,986,085	256,420
42210000	VRS	4,133,287.89	3,961,171.43	4,026,895.73	5,429,040.00	5,843,249	414,209
42220000	VRS HYBRID	803,700.95	975,535.33	1,160,371.27	-	-	-
42310000	HMP	5,784,018.56	6,257,822.20	6,979,978.12	7,249,933.00	7,393,602	143,669
42311000	HMP-RETIREE	91,953.73	76,717.63	69,523.52	75,000.00	75,000	-
42400000	GROUP LIFE	418,141.54	438,048.98	463,268.86	469,435.00	501,189	31,754
42500000	DISABILITY INSURANCE	6,977.70	6,582.60	6,323.40	6,390.00	6,376	(14)
42510000	DISABILITY-HYBRID	16,916.90	21,852.08	23,997.48	25,272.00	26,926	1,654
42600000	UNEMPLOYMENT INSURANCE	416.64	225.28	258.21	13,250.00	13,250	-
42720000	WORKERS COMPENSATION	113,202.00	135,035.00	98,582.00	130,140.00	137,285	7,145
42750000	RHCC	376,302.75	389,830.04	410,962.62	410,034.00	439,367	29,333
42800000	ACCUMULATED LEAVE	162,142.60	168,839.46	269,567.70	114,000.00	114,000	-
42850000	OTHER BENEFITS	-	-	3,566.65	36,441.00	43,117	6,676
	Total	14,365,684.69	15,018,691.67	16,218,163.61	16,688,600.00	17,579,446	890,846
PURCHASED SERVICES							
43120000	AUDITING SERVICES	6,700.00	6,860.00	7,065.00	6,800.00	6,800	-
43150000	LEGAL SERVICES	58,768.11	29,066.90	16,046.68	42,500.00	42,500	-
43170000	PROFESSIONAL SERVICES	16,062.50	19,307.50	16,353.50	16,100.00	-	(16,100)
43171000	MEDICAL SERVICES	8,789.40	9,361.20	10,000.00	9,850.00	10,050	200
43173000	OTHER CONTRACTED SERVICES	1,354,874.79	1,291,014.24	882,012.29	1,021,307.00	1,220,204	198,897
43173100	OCS - SECURITY	-	-	7,285.73	-	-	-
43174000	SECURITY SERVICES	8,149.10	10,034.44	10,969.16	7,000.00	-	(7,000)
43190000	COMPUTER LICENSES	372.00	98,898.95	111,107.23	-	-	-

GLOUCESTER COUNTY PUBLIC SCHOOLS

2021-2022 School Board Adopted Budget Fund 20

43310000	REPAIR & MAINTENANCE	12,778.49	43,676.00	49,250.89	6,190.00	-	(6,190)
43312000	REPAIR & MAINTAIN/AUTO	33,819.81	33,620.50	35,579.52	-	-	-
43320000	MAINT SVC CONTRACT	394,922.00	449,315.24	408,205.90	415,452.00	481,159	65,707
43420000	PRIVATE CARRIERS	1,192.10	-	-	5,000.00	5,000	-
43500000	PRINTING	3,099.25	2,438.99	2,233.80	2,000.00	-	(2,000)
43600000	ADVERTISING	10,760.87	2,281.50	507.60	2,750.00	-	(2,750)
43810000	TUITION PAID-IN-STATE	119,970.88	130,352.71	118,905.04	120,526.00	124,905	4,379
Total		2,030,259.30	2,126,228.17	1,675,522.34	1,655,475.00	1,890,618	235,143

OTHER CHARGES

45110000	ELECTRICAL SERVICES	1,094,969.86	1,128,502.36	975,493.42	1,100,000.00	1,100,000	-
45120000	HEATING SERVICES	124,411.83	113,166.33	67,648.98	80,000.00	80,000	-
45130000	WATER AND SEWER	163,133.77	133,601.99	139,442.58	155,000.00	155,000	-
45210000	POSTAGE	16,609.62	9,964.40	25,030.62	15,397.00	16,560	1,163
45230000	TELEPHONE	69,336.57	75,295.55	73,057.26	75,000	68,500	(6,500)
45240000	TELECOMMUNICATION LINES	321,007.68	320,616.24	353,170.83	218,040	218,040	-
45301000	STUDENT ACCIDENT INS	10,888.00	10,628.00	10,350.00	10,350	10,350	-
45305000	VEHICLE INSURANCE	72,264.00	68,268.00	72,512.00	80,931	88,000	7,069
45306000	SURETY BOND PAYMENTS	100.00	100.00	100.00	100	100	-
45308000	GENERAL LIABILITY INSUR	213,908.00	168,802.00	189,998.00	192,364	192,364	-
45510000	TRAVEL-MILEAGE	35,689.64	37,593.06	33,396.92	40,350	41,650	1,300
45800000	STAFF DEVELOPMENT	226,428.46	247,288.35	165,744.32	175,144	203,243	28,099
45810000	DUES & MEMBERSHIP	43,461.04	43,391.88	43,683.32	45,174	-	(45,174)
45830000	SUSPENSE EXPENSE	-	-	-	-	-	-
45839000	OFFICIALS FEES	26,692.50	27,323.90	17,962.40	20,000	-	(20,000)
45860000	TUITION REIMBURSEMENT	19,661.15	55,675.38	47,535.88	23,000	30,000	7,000
Total		2,438,562.12	2,440,217.44	2,215,126.53	2,230,850	2,203,807	(27,043)

MATERIALS AND SUPPLIES

46001000	OFFICE SUPPLIES	64,426.58	55,038.90	53,523.94	25,304	-	(25,304)
46003000	AGRICULTURAL SUPPLIES	8,780.86	5,598.76	8,766.19	-	-	-
46004000	MEDICAL SUPPLIES	6,347.01	11,502.27	4,981.47	6,410	6,250	(160)
46005000	JANITORIAL SUPPLIES	134,374.03	151,916.34	124,341.63	-	-	-
46007000	MAINTENANCE SUPPLIES	125,997.81	122,735.09	114,343.71	-	-	-
46007100	TOOLS	3,831.02	12,166.37	3,494.74	-	-	-
46007500	MAINTENANCE REPAIR PARTS	49,359.76	37,898.36	48,010.42	-	-	-
46008000	VEHICLE FUELS	391,549.00	404,762.73	265,787.93	407,000	407,000	-
46009000	AUTOMOTIVE SUPPLIES	182,883.71	167,589.94	153,564.63	109,150	110,100	950
46011000	UNIFORMS	18,818.14	16,668.62	24,845.94	-	-	-
46012000	BOOKS & SUBSCRIPTIONS	71,050.66	69,121.90	60,660.77	37,836	40,750	2,914
46014000	OTHER OPERATING SUPPLIES	368,313.18	435,477.90	319,535.27	486,340	721,685	235,345
46014100	OPS - SECURITY	73,426.69	12,383.88	142.27	-	-	-
46020000	TEXTBOOK PURCHASE	114,251.97	153,504.09	98,044.62	76,500	76,500	-
46030000	INSTRUCTIONAL SUPPLIES	471,655.75	440,299.54	367,537.16	665,822	664,324	(1,498)
46040000	SOFTWARE/ONLINE CONTENT	231,126.02	302,676.18	334,678.01	315,000	315,000	-
46050000	NON-CAPITAL TECH HARDWARE	424,901.06	198,257.10	256,727.52	75,000	75,000	-
46060000	NON-CAP. INFRASTRUCTURE	53,905.21	91,518.49	20,203.22	103,658	103,658	-
Total		2,794,998.46	2,689,116.46	2,259,189.44	2,308,020	2,520,267	212,247

PAYMENTS TO JOINT OPERATIONS

47100000	PMTS TO NEW HORIZONS	828,998.50	735,120.19	808,503.80	692,277	764,807	72,530
47200000	PMTS TO MIDDLE PENINSULA	333,653.11	355,293.67	396,280.32	417,996	355,051	(62,945)
47300000	PMT-GOVERNORS SCHOOL	100,236.00	100,469.00	113,716.00	129,000	134,537	5,537
Total		1,262,887.61	1,190,882.86	1,318,500.12	1,239,273	1,254,395	15,122

CAPITAL OUTLAY

48101000	CAPITAL OUTLAY REPLACE	142,590.76	108,079.06	13,290.80	-	-	-
48103000	ALTERATIONS-BLDG/GRDS	26,622.55	86,024.05	-	343,902	456,600	112,698
48105000	MOTOR VEHICLES REPL	58,122.23	-	18,121.00	18,000	18,000	-
48201000	CAPITAL OUTLAY NEW	17,775.64	157,398.82	-	-	330,000	330,000
Total		245,111.18	351,501.93	31,411.80	361,902	804,600	442,698

Budget Total	56,747,822.20	59,251,735.88	60,879,817.22	60,992,461	65,354,381	4,361,920
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