

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Preliminary Budget

July 2023

Caesar Rodney School District
Financial Summary
FY 2024 Budget

	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
STATE AND LOCAL CURRENT EXPENSE FUNDS			
Total Revenues	105,767,449	103,693,577	103,199,200
Total Expenditures	97,894,714	95,975,210	94,270,200
Projected Balance	7,872,734	7,718,367	8,929,000
STATE AND LOCAL TUITION FUNDS			
Total Tuition Revenues	28,269,606	27,715,300	27,879,300
Total Tuition Expenditures	24,569,005	24,087,260	23,479,300
Projected Balance	3,700,601	3,628,040	4,400,000
BASE FUNDS			
Total Base Revenues	14,578,700	14,135,800	13,698,800
Total Base Expenditures	11,516,960	11,074,000	10,637,000
Projected Balance	3,061,740	3,061,800	3,061,800
FEDERAL FUNDS			
Total Federal Revenues	7,763,201	7,763,201	7,764,100
Total Federal Expenditures	5,887,645	5,772,201	5,773,100
Projected Balance	1,875,556	1,991,000	1,991,000
ESSER FUNDS			
Total ESSER Revenues	-	7,445,400	15,980,900
Total ESSER Expenditures	-	7,445,400	8,535,500
Projected Balance	0	0	7,445,400
DEBT SERVICE FUNDS			
Total Debt Service Revenues	4,143,600	4,143,600	4,522,500
Total Debt Service Expenditures	2,063,200	2,115,200	2,463,500
Projected Balance	2,080,400	2,028,400	2,059,000
MATCH FUNDS			
Total Match Revenue	3,448,140	3,414,000	2,626,000
Total Match Expenditures	1,168,920	1,146,000	926,000
Projected Balance	2,279,220	2,268,000	1,700,000
MINOR CAPITAL IMPROVEMENTS			
Total MCI Revenue	1,856,885	1,838,500	2,587,000
Total MCI Expenditures	1,198,365	1,186,500	1,975,000
Projected Balance	658,520	652,000	612,000
CHILD NUTRITION FUNDS			
Total Revenues	7,799,532	7,646,600	8,669,000
Total Expenditures	7,238,430	7,096,500	6,324,000
Projected Balance	561,102	550,100	2,345,000
MAJOR CAPITAL PROJECTS			
Total Major Cap Revenue	-	-	0
Total Major Cap Expenditures	-	-	0
Projected Balance	0	0	0
Total Revenues Available	173,627,113	170,350,578	170,945,900
Total Budgeted Expenditures	151,537,239	148,452,871	145,848,100
Projected June 30 Balance All Funds	22,089,873	21,897,707	25,097,800

Caesar Rodney School District

Projected Revenues FY 2024

STATE AND LOCAL CURRENT EXPENSE FUNDS		STATE AND LOCAL TUITION FUNDS		FEDERAL AND OTHER STATE AND LOCAL FUNDS	
Local Funds		Local Funds		Federal Funds	
Property Taxes	9,001,400	Tuition Taxes	5,825,300	Title I Revenue	3,371,840
Interest Income	240,000	Charter Payments	(215,000)	IDEA Revenue	2,158,358
Base Billing / Indirect Cost	3,000,000	Tuition ILC	182,000	Title III Revenue	50,517
Net Choice Revenue	451,900	Tuition Billing Charlton	1,157,000	Perkins Revenue	191,486
Charter Payments	(214,600)	Tuition Alternative School	-	June 30 Balance	1,991,000
Miscellaneous Revenue	500,000	Miscellaneous Revenue	5,000	Total Federal Funds	7,763,201
June 30 Balance	6,076,000	June 30 Balance	4,400,000		
Total Local Funds	19,054,700	Total Local Funds	11,354,300	Debt Service Funds	
				Debt Service Revenue	2,084,600
State Funds		State Funds		June 30 Balance	2,059,000
Personnel	58,159,600	Personnel	11,539,000	Total Debt Service	4,143,600
Equalization	10,900,000	Equalization	1,940,000		
Transportation	6,282,000	Transportation	1,686,000	Match Funds	
Ed Sustainment	1,500,000	PEAK Parkway		Reading	317,400
Division II All Other Costs	1,500,000	Related Services	140,000	Math	69,200
Division II Energy	1,080,000	Unique Alternatives	585,000	Extra Time	249,200
Technology Block Grant	207,000	Division II All Other Costs	286,000	Technology	228,400
Division II Vocational Units	121,000	Division II Energy	155,000	Other Match	473,800
Professional Development	88,000	Division II Vocational Units	30,000	June 30 Balance	2,076,000
Drivers Education	34,000	Total State Funds	16,361,000	Total Match Funds	3,414,000
Adult ELL	14,500	TOTAL REVENUE	27,715,300		
Safety	549,777			Minor Capital Improvements	
Other State Revenue (Grants)	1,350,000	BASE FUNDS		State MCI	711,900
June 30 Balance	2,853,000	Base Funds	11,074,000	Local MCI	474,600
Total State Funds	84,638,877	June 30 Balance	3,061,800	Charlton MCI	40,000
TOTAL REVENUE	103,693,577	TOTAL REVENUE	14,135,800	June 30 Balance	612,000
				Total MCI	1,838,500
				Child Nutrition Funds	
				State Salaries	2,181,200
				Local	3,120,400
				June 30 Balance	2,345,000
				Total Child Nutrition Funds	7,646,600
				Major Capital Funds	
				Major Capital Funds	0
				Total Major Capital Funds	0
				TOTAL REVENUE	24,805,901
Grand Total Revenue All Sources	170,350,578				

Caesar Rodney School District
Budget Summary by Operating Unit
FY 2024

	State and Local Current Expense Discretionary Funds	State and Local Tuition Discretionary Funds	Base Funds	Federal and Other State and Local Funds	Total Budget
ORGANIZATION					
State Salaries and OECs	58,159,600	11,539,000	-	-	69,698,600
Local Salaries and OECs (CR)	22,025,000	1,769,000	-	1,146,000	24,940,000
Local Salaries and OECs (Charlton)	-	4,675,000	-	-	4,675,000
Base Salaries and OECs	-	-	7,267,060	-	7,267,060
Board of Education	25,200	-	-	-	25,200
District Expense	540,000	200,000	60,000	-	800,000
District Office	940,000	-	-	-	940,000
Superintendent	31,500	-	-	-	31,500
Curriculum	789,000	22,500	72,000	-	883,500
Technology (Instruction)	946,500	49,500	45,000	-	1,041,000
Technology (Maintenance)	177,000	22,500	13,500	-	213,000
Utilities	1,742,000	236,250	189,000	-	2,167,250
Special Education CR	459,000	1,572,000	50,000	-	2,081,000
Special Education (Charlton DO)	-	1,200,000	-	-	1,200,000
Special School Tuition Payment	-	800,000	-	-	800,000
Tuition In-State	-	-	1,100,000	-	1,100,000
Vocational Education	205,000	25,000	3,000	-	233,000
Facilities Management Operations	914,400	67,500	72,000	-	1,053,900
Safety	-	-	-	549,777	549,777
Human Resources	100,800	9,000	1,800	-	111,600
Child Nutrition	-	-	-	7,096,500	7,096,500
Transportation	7,534,000	1,615,500	125,000	-	9,274,500
Major Capital Projects	-	-	-	-	-
Minor Capital Improvements	-	40,000	50,000	1,186,500	1,276,500
Indirect Cost	-	-	1,900,000	-	1,900,000
Alternative Education	-	-	-	-	-
Debt Service	-	-	-	2,115,200	2,115,200
Title I	-	-	10,000	3,371,840	3,381,840
IDEA	-	-	-	2,158,358	2,158,358
Title III	-	-	-	50,517	50,517
Perkins	-	-	-	191,486	191,486
Subtotal	14,404,400	5,859,750	3,691,300	16,720,178	40,675,628
Allen Frear Elementary School	47,530	-	-	-	47,530
Mcllvaine (J. Ralph) Early Child	46,060	-	-	-	46,060
Magnolia Middle School	111,720	-	-	-	111,720
Kent Elementary ILC	-	9,310	-	-	9,310
Major George S. Welch Elementary School	-	-	44,100	-	44,100
Nellie Hughes Stokes Elementary School	33,810	-	-	-	33,810
Star Hill Elementary School	30,380	-	-	-	30,380
W. B. Simpson Elementary School	49,000	-	-	-	49,000
F. Niel Postlethwait Ms	123,480	-	-	-	123,480
W. Reily Brown Elementary School	45,080	-	-	-	45,080
David E. Robinson Elementary School	40,670	-	-	-	40,670
Fred Fifer Middle School	147,490	-	-	-	147,490
Caesar Rodney High School	710,990	-	-	-	710,990
Dover Air Base Middle School	-	-	71,540	-	71,540
John S. Charlton School	-	235,200	-	-	235,200
Subtotal	1,386,210	244,510	115,640	-	1,746,360
Total Budget	95,975,210	24,087,260	11,074,000	17,866,178	149,002,648
Projected June 30 Balance	7,718,367	3,628,040	3,061,800	7,489,500	21,897,707