

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Final Budget

December 2022

Caesar Rodney School District
Financial Summary
FY 2023 Budget

	FY 2024 Budget	FY 2023 Budget	FY 2022 Actual
STATE AND LOCAL CURRENT EXPENSE FUNDS			
Total Revenues	104,807,049	102,752,009	100,735,000
Total Expenditures	100,000,290	98,039,500	89,646,000
Projected Balance	4,806,759	4,712,509	11,089,000
STATE AND LOCAL TUITION FUNDS			
Total Tuition Revenues	28,887,012	28,320,600	24,580,000
Total Tuition Expenditures	26,417,592	25,899,600	20,980,000
Projected Balance	2,469,420	2,421,000	3,600,000
BASE FUNDS			
Total Base Revenues	13,879,000	13,272,000	11,900,000
Total Base Expenditures	10,885,680	10,467,000	9,276,000
Projected Balance	2,993,320	2,805,000	2,624,000
FEDERAL FUNDS			
Total Federal Revenues	6,969,800	6,969,800	6,658,300
Total Federal Expenditures	5,819,916	5,705,800	5,394,300
Projected Balance	1,149,884	1,264,000	1,264,000
ESSER FUNDS			
Total ESSER Revenues	3,332,500	16,662,500	26,632,500
Total ESSER Expenditures	3,332,500	13,330,000	9,970,000
Projected Balance	0	3,332,500	16,662,500
DEBT SERVICE FUNDS			
Total Debt Service Revenues	3,220,000	3,220,000	3,588,300
Total Debt Service Expenditures	2,115,200	2,463,500	2,664,300
Projected Balance	1,104,800	756,500	924,000
MATCH FUNDS			
Total Match Revenue	2,889,900	2,889,900	2,548,000
Total Match Expenditures	1,123,730	1,091,000	848,000
Projected Balance	1,766,170	1,798,900	1,700,000
MINOR CAPITAL IMPROVEMENTS			
Total MCI Revenue	3,165,946	3,134,600	2,833,000
Total MCI Expenditures	1,195,335	1,183,500	925,000
Projected Balance	1,970,611	1,951,100	1,908,000
CHILD NUTRITION FUNDS			
Total Revenues	8,087,580	9,929,000	7,929,000
Total Expenditures	5,719,590	7,096,500	5,553,000
Projected Balance	2,367,990	2,832,500	2,376,000
MAJOR CAPITAL PROJECTS			
Total Major Cap Revenue	11,037,200	-	10,586,000
Total Major Cap Expenditures	11,037,200	-	10,586,000
Projected Balance	0	0	0
Total Revenues Available	182,943,487	170,487,909	171,357,600
Total Budgeted Expenditures	164,314,533	151,946,400	145,872,600
Projected June 30 Balance All Funds	18,628,954	18,541,509	25,485,000

Caesar Rodney School District

Projected Revenues FY 2023

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	8,725,209	Tuition Taxes	4,819,900	Title I Revenue	3,469,200
Interest Income	-	Charter Payments	(214,300)	IDEA Revenue	2,005,300
Base Billing / Indirect Cost	3,000,000	Tuition ILC	469,000	Title III Revenue	38,500
Net Choice Revenue	451,900	Tuition Billing Charlton	1,246,000	Perkins Revenue	192,800
Charter Payments	(434,300)	Tuition Alternative School	380,000	June 30 Balance	1,264,000
Miscellaneous Revenue	500,000	Miscellaneous Revenue	5,000	Total Federal Funds	6,969,800
June 30 Balance	8,000,000	June 30 Balance	3,600,000		
Total Local Funds	20,242,809	Total Local Funds	10,305,600	Debt Service Funds	
				Debt Service Revenue	2,296,000
		State Funds		June 30 Balance	924,000
State Funds		Personnel	12,184,500	Total Debt Service	3,220,000
Personnel	59,217,500	Equalization	1,857,000		
Equalization	9,390,500	Transportation	1,600,000	Match Funds	
Transportation	5,200,000	PEAK Parkway	1,242,800	Reading	307,600
Ed Sustainment	1,400,000	Related Services	100,000	Math	67,000
Division II All Other Costs	1,400,000	Unique Alternatives	560,000	Extra Time	241,500
Division II Energy	1,000,000	Division II All Other Costs	285,700	Technology	221,300
Technology Block Grant	207,000	Division II Energy	155,000	Other Match	275,500
Division II Vocational Units	122,700	Division II Vocational Units	30,000	June 30 Balance	1,777,000
Professional Development	88,600	Total State Funds	18,015,000	Total Match Funds	2,889,900
Drivers Education	29,400	TOTAL REVENUE	28,320,600		
Adult ELL	14,500			Minor Capital Improvements	
Other State Revenue (Grants)	1,350,000	BASE FUNDS		State MCI	710,100
June 30 Balance	3,089,000	Base Funds	10,648,000	Local MCI	473,400
Total State Funds	82,509,200	June 30 Balance	2,624,000	Charlton MCI	43,100
TOTAL REVENUE	102,752,009	TOTAL REVENUE	13,272,000	June 30 Balance	1,908,000
				Total MCI	3,134,600
				Child Nutrition Funds	
				State Salaries	2,200,000
				Local	5,353,000
				June 30 Balance	2,376,000
				Total Child Nutrition Funds	9,929,000
				Major Capital Funds	
				Major Capital Funds	0
				Total Major Capital Funds	0
Grand Total Revenue All Sources				TOTAL REVENUE	26,143,300
170,487,909					

Caesar Rodney School District
Budget Summary by Operating Unit
FY 2023

	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	59,217,500	12,184,500	-	-	71,402,000
Local Salaries and OECs (CR)	23,282,000	1,684,000	-	1,091,000	26,057,000
Local Salaries and OECs (Charlton)	-	4,844,500	-	-	4,844,500
Base Salaries and OECs	-	-	6,664,000	-	6,664,000
Board of Education	28,000	-	-	-	28,000
District Expense	626,000	200,000	60,000	-	886,000
District Office	940,000	-	-	-	940,000
Superintendent	35,000	-	-	-	35,000
Curriculum	1,390,000	25,000	80,000	-	1,495,000
Technology (Instruction)	1,033,200	55,000	50,000	-	1,138,200
Technology (Maintenance)	202,000	25,000	15,000	-	242,000
Utilities	1,561,500	225,000	180,000	-	1,966,500
Special Education CR	459,000	732,000	30,000	-	1,221,000
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	235,000	25,000	3,000	-	263,000
Facilities Management Operations	1,016,000	75,000	80,000	-	1,171,000
Human Resources	112,000	10,000	2,000	-	124,000
Child Nutrition	-	-	-	7,096,500	7,096,500
Transportation	6,451,800	1,615,500	125,000	-	8,192,300
Major Capital Projects	-	-	-	-	-
Minor Capital Improvements	-	43,100	50,000	1,183,500	1,276,600
Indirect Cost	-	-	1,900,000	-	1,900,000
Alternative Education	-	1,900,000	-	-	1,900,000
Debt Service	-	-	-	2,463,500	2,463,500
Title I	-	-	10,000	3,469,200	3,479,200
IDEA	-	-	-	2,005,300	2,005,300
Title III	-	-	-	38,500	38,500
Perkins	-	-	-	192,800	192,800
Subtotal	14,089,500	6,930,600	3,685,000	16,449,300	41,154,400
Allen Frear Elementary School	49,500	-	-	-	49,500
Mcllvaine (J. Ralph) Early Child	47,500	-	-	-	47,500
Magnolia Middle School	114,000	-	-	-	114,000
Kent Elementary ILC	-	9,500	-	-	9,500
Major George S. Welch Elementary School	-	-	45,000	-	45,000
Nellie Hughes Stokes Elementary School	35,500	-	-	-	35,500
Star Hill Elementary School	31,000	-	-	-	31,000
W. B. Simpson Elementary School	50,000	-	-	-	50,000
F. Niel Postlethwait Ms	129,000	-	-	-	129,000
W. Reily Brown Elementary School	46,000	-	-	-	46,000
David E. Robinson Elementary School	47,000	-	-	-	47,000
Fred Fifer Middle School	154,000	-	-	-	154,000
Caesar Rodney High School	747,000	-	-	-	747,000
Dover Air Base Middle School	-	-	73,000	-	73,000
John S. Charlton School	-	246,500	-	-	246,500
Subtotal	1,450,500	256,000	118,000	-	1,824,500
Total Budget	98,039,500	25,899,600	10,467,000	17,540,300	151,946,400
Projected June 30 Balance	4,712,509	2,421,000	2,805,000	8,603,000	18,541,509