

SECTION D: FISCAL MANAGEMENT

Section D of the NEPN/NSBA classification system contains policies, regulations, and exhibits on school finances and the management of funds. Policies on the financing of school construction and renovation, however, are filed in Section F, Facilities Development.

- DA Fiscal Management Goals/Priority Objectives
 - DAA Evaluation of Fiscal Management

- DB Annual Budget
 - DBA Budgeting System
 - DBB Fiscal Year
 - DBC Budget Planning, Preparation, and Schedules
 - DBD Determination of Budget Priorities
 - DBE Communication of Budget Recommendations
 - DBF Budget Hearings and Reviews
 - DBG Budget Adoption Process
 - DBGA Budget Referenda
 - DBH Budget Appeals
 - DBI Budget Implementation (and Amendment)
 - DBJ Line Item Transfer Authority (Expenditure Plan)

- DC Taxing and Borrowing
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- DL Management of Staff Funds
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- DLB Tax-Sheltered Annuities

- DM Cash in School Buildings

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FISCAL MANAGEMENT GOALS/PRIORITY OBJECTIVES

The quantity and quality of learning programs in the Caesar Rodney School District are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that achievement of the District's purposes can best be achieved through sound fiscal management. Further, the Board recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes for which they are allocated.

Because of resource limitations, there sometimes is a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the District take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Board operations and into all aspects of District management and operation.

In the District's fiscal management, the Board seeks to achieve the following goals:

1. To encourage budgetary planning through the best possible budget procedures.
2. To require that appropriate management techniques be employed in order to obtain the maximum benefits from the expenditure of educational funds.
3. To assure that funds are expended for the purposes for which they were budgeted.
4. To carry out a fiscal accounting and reporting system which meets legal requirements, sound business management, and educational practices.

Adopted: date of manual adoption

EVALUATION OF FISCAL MANAGEMENT

DAA

The Caesar Rodney School District will establish a Citizen Budget Oversight Committee to oversee the financial position of the District. The Board will retain all policy and decision-making authorities granted pursuant to Delaware Code.

A selection committee will be established to select members of the Citizen Budget Oversight Committee through review of the applications submitted to the Director of Business and Finance. The selection committee will consist of one educator from the district, one local school board member, one member of the local teachers' union, and two parents or community members who are not district employees or a member of the Board.

The Citizen Budget Oversight Committee will be set up in accordance with the Delaware Administrative Regulations in Title 14, Section 700 Finance and Personnel. The oversight committee will consist of at least five (5) members with representation from parents, educators, and taxpayers residing in the district. At least two of the members must have formal educational or vocational backgrounds amenable to the oversight of the school district financial statements. As a vacancy is created by an end of term or for other reasons, the Director of Business and Finance will post a request for committee members on the district website and on the main doors of each building. Potential candidates for membership must submit their application to the Director of Business and Finance, who will forward the applications to the selection committee for review and selection of a new oversight committee member. The selection committee will use the approved selection rubric to determine the makeup of the Citizen Budget Oversight Committee.

Citizen Budget Oversight Committee members:

1. Will not be compensated;
2. Must commit to a minimum of two (2) hours of financial training;
3. Will commit to a term length of two (2) years;
4. Will select a chairperson by majority vote and majority vote can also remove the chairperson;
5. Will determine by majority vote the option to extend to no more than three (3) additional terms;
and
6. May terminate position upon written notice to the chairperson.

ADOPTED: May 20, 2024

ANNUAL BUDGET
(Expenditure Plan)

The preparation of the budget document is the responsibility of the Superintendent of Schools who will present to the Caesar Rodney School District Board of Education, no later than its first regular meeting in April, a preliminary budget projection of the financial needs of the school district for the next fiscal year. In the preparation of this tentative budget, the Superintendent will, to the extent feasible, confer with employees so as to make the tentative budget, as nearly as possible, an expression of the interests and needs of all concerned.

The tentative budget document prepared for the Board in April must include the following estimates:

1. The amount of income for the various funds from sources other than taxation.
2. The amount proposed to be raised by taxation.
3. The amount proposed to be expended in each program during the fiscal year.
4. A projected cash reserve which the school district may have in relation to the proposed expenditure.

The budget document will contain an explanatory section to identify program changes for the ensuing year.

An updated tentative budget shall be prepared by the Superintendent of Schools and presented to the Board of Education at its regular meeting in July.

A final budget recommendation shall be presented to the Board at its regular meeting in October.

Current practice codified January 1995

LEGAL REFS.: 29 Del. C. §6502

CROSS REFS.: DB series subcode (all pertain to the budget)

BUDGETING SYSTEM

The budget for the Caesar Rodney School District will be presented to the Board of Education in the form of a Program Budget, which will describe the various school programs and their projected costs. Through use of program budgeting, the Board of Education believes that the budgeting process will more effectively contribute to the attainment of the school system's goals and objectives and that the community will more readily understand how public funds are being used, and why they are needed, for the schools.

Current practice codified January 1995

FISCAL YEAR

The fiscal year for schools has been established by legislative action as the period of July 1 to June 30 of the succeeding calendar year.

Current practice codified January 1995

LEGAL REFS.: 29 Del. C. §6507

BUDGET PLANNING, PREPARATION, AND SCHEDULES

The planning of the Caesar Rodney School District budget document will be a continuous process, and will involve long-term thought, study, and deliberation by the Superintendent of Schools, the Board of Education, the administrative staff, and the faculty of the school district.

The planning shall include the following three phases:

1. The educational program;
2. The estimated income;
3. The estimated expenditures.

The Superintendent will establish a calendar of budget planning deadlines and schedules. This calendar, and the planning procedures used, will allow for active staff participation at all levels to ensure that budget estimates will be as realistic and accurate as possible.

Current practice codified January 1995

CROSS REFS.: DBC, Budget Deadlines and Schedules

BUDGET PLANNING, PREPARATION AND SCHEDULES

<u>Date</u>	<u>Activity</u>
January:	Preliminary enrollment projections
January - February:	Collection of budget requests from supervisory administrators
March:	Identification of budget priorities
April - May:	Submission of tentative budget to Board of Education
July - August:	Adjustment of tentative budget to reflect end-of-year cash position and legislative action
September:	Adjustment of tentative budget to reflect enrollment changes
October:	Presentation of final budget for current fiscal year to Board of Education
Current practice issued 1997	

DETERMINATION OF BUDGET PRIORITIES

In developing the Caesar Rodney School District budget priorities, the following data shall be considered:

District Strategic Plan	Staff Projections
Student Projections	Building Utilization Plans
Basic Building Budget	Financial Resource Projections
Key Priorities	

The primary emphasis shall be on the District's educational program.

The process for determining priorities should include a procedure of ranking the various program needs, which are to be used to support recommended budget allocations.

Adopted: date of manual adoption

Current practice codified January 1995

BUDGET ADOPTION PROCESS

The tentative and final budget documents shall be distributed to the members of the Caesar Rodney School District Board of Education at least four days before the scheduled consideration of the budget. Copies of the proposed budget shall be available to interested parties no later than the afternoon of the Friday preceding the scheduled meeting for April and October.

Should the recommended budget contain a significant variance in one or more programs from the previous year, the Board may deem it appropriate to schedule a special agenda item for public comment before consideration and adoption of the budget.

Current practice codified January 1995

Revised: date of manual adoption

BUDGET IMPLEMENTATION
(And Amendment)

The tentative and final Caesar Rodney School District budget will be considered as the authority for all expenditures to be made during the fiscal year.

Any expenditure to be made that exceeds the final budget will be made only after the Board of Education has authorized an amendment to the budget.

Current policy codified January 1995

LINE ITEM TRANSFER AUTHORITY
(Expenditure Plan)

After the Caesar Rodney School District budget (expenditure plan) is finalized, the authority to transfer line item appropriations or to increase program appropriations shall be as follows:

- A. Line item transfer -- The Superintendent may authorize transfers of line item appropriations within a program in response to requests from the appropriate administrator if, in the opinion of the Superintendent, the rationale for the request is consistent with the program needs or goals.
- B. Increasing Program Budgets -- The Board of Education must authorize transfer of funds between programs or the increase of a program appropriation.

Current practice codified January 1995

TAXING AND BORROWING

Taxing Power

The Caesar Rodney School District's taxing authority is established by state law.

Borrowing Power

The Board of Education may borrow money in anticipation of the collection of local school taxes in an amount not to exceed 25% of such annual taxes.

Established by Statute

Current practice codified January 1995

LEGAL REFS.: 14 Del. C. §1914
 14 Del. C. §1922

FUNDING PROPOSALS AND APPLICATIONS

The Caesar Rodney School District Board of Education is to be kept informed of possible sources of state, federal, and other funds for the support of the schools or for the enhancement of educational opportunities in the District. The Superintendent is to apprise the Board of its eligibility for general program funds, and to make recommendations for Board action.

Current practice codified 1995

Adopted: date of manual adoption

FUNDS FROM LOCAL TAX SOURCES

Funds raised by local taxes are collected and distributed by the County Receiver of Taxes and directly deposited with the state treasurer who also serves as the treasurer for local school districts, including the Caesar Rodney School District.

Local school districts may levy the following local taxes:

- property tax to support current operating expenses
- capitation tax to support current operating expenses
- property tax to support debt service payments
- property tax to support special education tuition expenses

The property tax rates for operations and debt service are established by local voter referendums.

The capitation tax rate is established by local voter referendums.

The property tax rate for special education tuition is established by the Board of Education.

Established by Statute

Current practice codified January 1995

LEGAL REFS.: 14 Del. C. §2603
 14 Del. C. §1902
 14 Del. C. §1912
 14 Del. C. §602

FUNDS FROM STATE TAX SOURCES

Revenues from state taxes are extended to local school districts, including the Caesar Rodney School District, via line item appropriations in the Delaware Financial Management System (DFMS).

Established by Statute

Current practice codified January 1995

LEGAL REFS.: 14 Del. C. §1701
 State of Delaware Budgeting and Accounting Manual

FUNDS FROM FEDERAL TAX SOURCES

Federal funds are either directly received by the Caesar Rodney School District or indirectly through the state.

Federal funds received directly are deposited by the District with the state treasurer.

Federal funds received indirectly are made available to the district via line item appropriations in the Delaware Financial Management System (DFMS).

Established by Statute

Codified January 1995

LEGAL REFS.: 29 Del. C. §6103

REVENUE FROM INVESTMENTS

The District receives interest only on invested local funds. The state treasurer is responsible for investing surplus funds and distributing earned interest.

Established by Statute

Codified January 1995

LEGAL REFS.: 14 Del. C. §1923
 29 Del. C. §2709

RENTAL AND SERVICE CHARGES

The primary purpose of Caesar Rodney School District property is the education of District students. Other use of District facilities is a courtesy extended to community organizations or organizational activities. Such use will not interfere with educational or extra-curricular activities of the school. Use of District facilities is limited by Caesar Rodney School District Board regulation and all applicable Delaware Code requirements.

Revised: August 2008

GENERAL REGULATIONS GOVERNING THE USE OF SCHOOL FACILITIES

While the primary purpose for the use of district property is the education of children and youth, the use of such property for other purposes shall be considered by the Board of Education based on the following conditions, listed in order of importance:

- 1) The facility requested for use has not been scheduled for use at the time requested;
- 2) The use of the facility requested will be beneficial to children and youth and consistent with the program of education of the Caesar Rodney School District;
- 3) The use of the facility requested will serve a purpose that is educational, cultural, civic, political, or recreational.

Determination of use of district facilities and charges for the same rests with the Caesar Rodney School District Board of Education and its designated representatives in accordance with this board regulation. Rental fees and costs are listed at the end of this regulation.

School Facility User Categories

Potential users of school facilities will be placed in three (3) categories for the purpose of assessing charges as follows:

Category I - This category includes school-related organizations or other Caesar Rodney School District organizations that hold fund-raising activities, the proceeds of which are to be used to benefit students of the Caesar Rodney School District. These organizations will receive Category I status.

Examples of Category I organizations are as follows:

- School Clubs
- School Booster Clubs
- Parent Teacher Organizations
- Parent Teacher Associations

Category I organizations will not be assessed a rental fee. However, they will be required to reimburse the Caesar Rodney School District for costs incurred in excess of normal operating expenses.

Category II - This category includes (1) specified educational, cultural, civic, political, or recreational non-profit groups that are directly related to the "primary purpose of education" (2) or specified governmental agencies. Any group wishing to qualify for use of district facilities as a Category II organization shall petition the Caesar Rodney School District by letter. Such letter shall include:

1. the objectives of the group
2. how the activities relate to the primary purpose of education
3. an assurance that at least 50% of its participants are members of the Caesar Rodney School District community

Examples of Category II organizations are as follows:

- Caesar Rodney Employee Associations (The district will honor building use stipulations outlined in negotiated agreements with the Board of Education.)
- Boy Scouts of America - local chapter
- Girl Scouts of America - local chapter
- Future Farmers of America - local chapter
- 4-H Clubs - local chapter

- Youth Athletic Leagues - local chapter
- Youth Community Groups - local chapters
- Boys and Girls Club - local chapter
- Alumni Associations of the Caesar Rodney School District
- Non-Profit Civic Organizations located within the Caesar Rodney School District

Category II organizations will not be assessed a rental fee. However, they will be required to reimburse the Caesar Rodney School District for costs incurred in excess of normal operating expenses.

Category III - This category includes organizations and community groups that are not directly related to the primary purpose of education, but certify their reason for use of district facilities to be educational, cultural, civic, political, or recreational. Any group that qualifies for the use of district facilities under the provisions of this category must certify that there is no individual monetary gain for representatives of the organization and that all charges or admissions in excess of costs will be donated to a charitable purpose as defined by IRS Regulations.

Any group wishing to qualify for use of district facilities as a Category III organization shall petition the Caesar Rodney School District by letter. Such letter shall include:

1. the objectives of the group
2. how the activities are educational, cultural, civic, political, or recreational
3. an assurance that at least 50% of its participants are members of the Caesar Rodney School District community

Category III users of school facilities will be assessed rental fees. In addition, they will be required to reimburse the Caesar Rodney School District for costs incurred in excess of normal operating expenses.

Requests for use of Caesar Rodney School District Facilities

All requests for the use of any Caesar Rodney School District facility within the policies established by the Board of Education must be made at least fourteen (14) days in advance at the facility that is being requested for use on the district facility request form.

Forms can be obtained at any school or on the district website <http://www.cr.k12.de.us> Exceptions to this regulation may be made only by action of the Superintendent or his/her designee or if an emergency situation warrants such exception.

At first contact with the school, tentative agreement may be reached on providing facilities; but the agreement is subject to approval by the building administrator and the Superintendent or his/her designee. If approved, a signed contract will be sent to the person assuming responsibility for use of the facility. Reservations will not be accepted more than ninety (90) days in advance.

Guidelines

- A. There are no rentals during the school day. Buildings maybe available for community use on weekdays. Any requests for exceptions must be cleared with the Superintendent or his/her designee and the building administrator.
- B. Religious groups may use school facilities for special purposes. Each application will be considered on its merit and concurrence with the provisions in the Delaware Code.
- C. The possession, use or consumption of alcoholic beverages or illicit drugs is not permitted on school property at any time. Violation of this requirement will be grounds for denial of future facility requests.

- D. Smoking is not permitted on school property at any time. Violation of this requirement will be grounds for denial of future facility requests.
- E. In accepting the use of school property, the group granted the contract shall agree to make good any damages done to the property. The Board of Education, through consultation with Superintendent and appropriate staff, shall be the judge of unwarranted destruction of property and restitution thereof. The damage or destruction of district property may be grounds for denial of future facility requests.
- F. In accepting the use of school property, the group granted the contract shall agree to indemnify and hold harmless the Caesar Rodney School District for any accident causing bodily injury to any occupants of the building or grounds during the period of use by the group. The Board of Education and the Caesar Rodney School District accept no responsibility for loss of personal property. Proof of insurance must be provided in the form of a Certificate of Liability Insurance ACORD 25 with a Commercial General Liability Occurrence Limit of not less than \$1,000,000 naming Caesar Rodney School District as Additional Insured, Endorsement Form CG 2011 Manager / Lessor of Premises. The Superintendent may waive this requirement for unique and justifiable reasons.
- G. Facility use will be scheduled at times so as not to curtail or inconvenience regular school program activities. Care will be exercised to clear conflicts in advance. However, in the event a conflict is found after the contract has been granted, the contract may be cancelled by school authorities and neither the Board of Education, Caesar Rodney School District or any of its employees will be liable for financial loss or inconvenience suffered by the holder of the contract.
- H. All fire and safety rules shall be strictly enforced. Violation of this requirement will be grounds for denial of future facility requests.
- I. All brochures and/or published material must have prior approval by the Superintendent or his/her designee before it is distributed. The installation of decorations, posters, etc. must conform to safety and fire regulations, and nothing shall be fastened to the building in such a manner that will mar the finish. All decorations, posters, etc. are to be recovered by the group responsible for their installation at the conclusion of the event.
- J. Organizations sponsoring functions which involve large numbers of people may be required to provide for traffic control and proper safety measures. Event organizers are required to fill out DeIDOT's Special Event Permit Application and submit the completed application to the Special Events Manager in the Traffic Safety Section. Verification of such arrangement must be provided.
- K. During the summer months buildings and grounds are not normally available for use. A waiver must be approved by the Superintendent's office.
- L. During the heating and cooling seasons, night setbacks shall be maintained in all buildings during weekends and holidays and evening hours of weekdays. Exceptions shall be granted by the Superintendent or his/her designee. Additional fees will apply for use of heating or air conditioning systems.

Priority of Use of Caesar Rodney School District Facilities

The facilities of the Caesar Rodney School District shall be available for community use under the conditions prescribed and permitted by law, in accordance with the policies adopted by the Caesar Rodney School District Board of Education and following administrative rules and regulations dictated by the administration. The Board welcomes community use of the buildings insofar as facilities and responsibility of users will permit.

The priority of such use of facilities shall be as follows (from highest to lowest):

1. Activities sponsored entirely by the Caesar Rodney School District which are educational by nature.
2. Activities sponsored entirely by the Caesar Rodney School District which are student activity oriented.
3. Activities jointly sponsored by district schools and school-related organizations.
4. Activities sponsored by Caesar Rodney School District's civic organizations and governmental organizations located within the boundaries of the Caesar Rodney School District.
5. Activities sponsored by organizations located within the Caesar Rodney School District for non-educational fund-raising purposes.
6. Activities sponsored by non-resident organizations.

Restrictions on the use of Caesar Rodney School District Facilities

- A. The priorities itemized in the section above must be faithfully adhered to at all times by the administrative staff of the Caesar Rodney School District when renting out Caesar Rodney School District facilities.
- B. All users of Caesar Rodney School District facilities must pay rental fees and costs as itemized in this Board Regulation unless otherwise approved by the Caesar Rodney School District Board of Education. There are to be no exceptions to this fee schedule made by any administrative member of the Caesar Rodney School District except the Superintendent or his/her designee.
- C. Unless reservations are made in advance as prescribed in these regulations and the administrator in charge of the facility is aware of the reservation, the facility may not be used by the organization / group.
- D. Facilities may not be used by private groups or individuals for advertising or profit making. This in no way limits the availability to civic organizations for fund-raising projects which are in the public interest.
- E. School buildings are to be closed to all outside activities at the following times. Exceptions to this regulation may be made only by action of the Superintendent or his/her designee.
 1. The week prior to the opening of school
 2. The first week of school
 3. All school holidays
 4. The last two weeks of school
 5. Summer breaks
- F. Approval of a facility use request is contingent upon custodial availability and the facility being appropriately staffed. If the facility is not scheduled to be staffed for the time period of the request and an adequate number of district approved staff members or volunteers are not available, the request will be denied.
- G. District facilities may be required to close due to weather or other unexpected events. Approved users are to monitor the school district website for any closing information.

Supervision and Care of School Facilities and Furnishings

Care and supervision of school facilities including buildings and furnishings, grounds and athletic facilities during regular and evenings hours of instruction and school activities is the responsibility of the building

principal or designee. Principals shall report any act of theft, vandalism or destruction of property in writing to the Superintendent with a copy to the Director of Business and Finance within 24 hours of becoming aware of the incident. The report shall include a listing of all items stolen, vandalized or destroyed.

Supervision and Care of Buildings, Grounds and Furnishings when using Caesar Rodney School District Facilities

Any organization or group using school facilities or grounds shall designate one member of its group as being in charge of and responsible for all actions taken by the group. Adequate supervision must be provided for all facilities used by the public. This is the responsibility of the individual(s) signing the rental agreement, thereby assuming full responsibility. Failure to do so by any public or school organization will be grounds for denial of future facility requests.

If a sponsoring person is not present at the time the facility is to be used, then the activity is cancelled. Disorderly conduct, vandalism, abuse of the property or inadequate supervision shall be grounds for eviction and/or cancellation of contract. Principals shall report such instances in writing, to the Superintendent or his/her designee with recommendations within 24 hours after the incident.

The care of all buildings, conduct of participants and spectators, prevention of use of alcohol and tobacco, compliance with all state Fire Marshal and State health rules, and leaving all facilities and grounds in proper order is the responsibility of the organization or group in general; and the individual signing the rental agreement in particular.

Accidents that occur by parties using Caesar Rodney School District Facilities

If an accident occurs, the person signing the rental agreement shall secure names of witnesses of said accident and shall submit a written account of any accident to the building administrator and the Superintendent within 72 hours. This written report shall include names of people involved, a description of events leading to the accident, and a statement assuming all responsibility for the accident. The Caesar Rodney School District Board of Education will assume no responsibility for accidents incurred in the use of buildings and grounds on a rental basis. Violation of this requirement will be grounds for denial of future facility requests.

Rental Fee Schedule

- A. Auditoriums:
 - Caesar Rodney High School \$50.00/hr Cost includes house lighting
 - Additional cost for stage lighting and sound system

- B. Cafeteria:
 - Middle Schools \$25.00/hr
 - Caesar Rodney High School \$25.00/hr

- C. Multi-Purpose Rooms (used as auditoriums, gymnasiums and cafeterias):
 - Elementary Schools \$25.00/hr
 - Middle Schools \$25.00/hr

- D. Classrooms:
 - All Schools \$10.00/hr

- E. Gymnasiums:
 - Middle Schools \$75.00/hr
 - Caesar Rodney High School – Main \$150.00/hr
 - Caesar Rodney High School – Auxiliary \$50.00/hr
 - Does not include locker rooms or fitness center

F. Athletic Fields:	
Caesar Rodney High School Stadium Field	\$1,000.00/game
Does not include use of field house or stadium lighting	
Additional cost for use of stadium lighting	\$200.00/hr
Additional cost for use of field house	\$100.00/hr
Caesar Rodney High School Turf Field #2	\$750.00/game
G. Tennis Courts:	
Caesar Rodney High School	\$10.00/hr
H. Non-Refundable Application Fee:	
Due upon approval of Rental Application	
To Be Credited to Rental Charges if applicable	\$25.00

Additional Costs if applicable

The following policies and rates have been established by the Caesar Rodney School District Board of Education for additional costs associated with facility rentals.

Custodial Staff:

Regular	\$25.00/hr
Saturday and overtime on weekdays	\$37.50/hr
Sunday and holidays	\$50.00/hr

Heating and Air Conditioning: \$15.00/hr

Auditorium Stage Sound and Lighting \$15.00/hr

Any other operational or special costs that might be incurred will be charged to the renting organization. Organizations charged fees under provisions of this sub-section will be subject to charges for the entire time school district personnel are on duty including preliminary preparation activities, during the actual program or event, and throughout the cleanup period. The district will determine the number of personnel required for an event.

All rental fees and fees equal to the proposed custodial time and all other fees must be paid seven (7) days before the scheduled event. Failure to comply with this time frame will result in cancellation of facilities use agreement.

LEGAL REFS: Delaware Code, Title 14, Chapter 10, Sect. 1056
Date of Adoption: August 14, 2012
Caesar Rodney School District
Wyoming, DE

FREE ADMISSIONS

All regular employees of the Caesar Rodney School District are issued an ID badge to be used as a pass good for admission of the employee and guest for regular season home athletic contests.

Senior citizens, 60 years old or older who reside in the Caesar Rodney School District, are eligible for a complimentary pass to attend District sponsored activities.

Members of the Board of Education are issued a complimentary pass for themselves and one guest to all school sponsored activities and are eligible for two complementary tickets to state tournament athletic contests.

Current policy

FREE ADMISSIONS

Complimentary admission passes are issued as follows:

1. Regular Employee Athletic Passes
The High School Principal shall establish procedures to inform employees of the availability of athletic passes and arrange for the appropriate distribution of the passes.
2. Senior Citizen Activities Pass
Senior citizens, 60 years old and older, who reside in the Caesar Rodney School District may receive a complimentary pass to attend school activities without charge. Application for this pass must be made in person at the District Office, Old North Road, Wyoming, between the hours of 8 a.m. and 4 p.m., Monday through Friday. Proof of age and residency is required.
3. Members of the Board of Education
The Administrative Assistant to the Superintendent will distribute complimentary passes to members of the Board of Education.
4. Former Board Members
The Administrative Assistant to the Superintendent will distribute complimentary passes to former members of the Board of Education.
5. Retired Employees
The Director of Human Resources will distribute complimentary passes to retired employees.

Current practice: January 1995

BANKING SERVICES

Funds not deposited with the state treasurer are deposited in the name of the Caesar Rodney School District or a school as listed:

- District Petty Cash Fund: PNC Bank of Delaware
- District Food Service Operating Account: 1st National Bank of Wyoming
- Internal Account Funds (School Activity Accounts)
One bank account will be established for the depositing and withdrawing of internal organization funds. Bank accounts are not to be opened without prior approval of the Superintendent.

Current practice codified January 1995

CROSS REF: DIA, Accounting System

AUTHORIZED SIGNATURES

All checks issued in the name of the Caesar Rodney School District or a school must be signed by two authorized persons. All checks for a school internal account shall also bear the name of the District on the check. A stamp may be used for one signature; however, there must be one live signature on all checks issued by the District or a school.

The following are authorized to sign District checks:

- District Petty Cash Fund
 - Superintendent of Schools
 - Director of Business and Finance
 - Director of Instruction
 - Director of Special Education
 - Director of Human Resources

- District Food Service Operating Account
 - Supervisor of Food Service
 - Director of Business and Finance
 - Superintendent of Schools

- Internal Accounts
 - Each principal shall notify the Director of Business and Finance of the identity of the employee authorized to sign internal account checks.

Current practice codified January 1995

CREDIT CARDS

The Director of Business and Finance is authorized to open credit card accounts with local businesses to facilitate purchasing of materials and supplies.

The Director of Business and Finance is responsible for the distribution of the cards and monitoring the use of said cards.

Current practice codified January 1995

PERSONAL DEBTS OF EMPLOYEES

The Caesar Rodney School District Board of Education endeavors to have its employees serve as role models for its students. Good personal fiscal management is one attribute possessed by the ideal role model. It is with this attribute in mind that the Board adopts this policy.

Garnishments and tax liens, which are the result of legal procedures through which a part of an employee's salary is withheld for the payment of a debt, must be honored in accordance with the state and federal laws.

When the District payroll office receives the first notice of a tax lien or a garnishment against an employee, the Director of Human Resources shall be notified. The Director will schedule a meeting with the employee and inform the employee of:

- the District's obligation regarding the garnishment, and
- the Board's expectations regarding employees being positive role models.

If a second notice is received, the Director of Human Resources will send a letter of reprimand to the employee. If additional garnishments are received, letters of reprimand will be issued to the employee.

Should these steps fail to impress the employee of the necessity to become financially solvent and responsible and the employee continues to have liens or garnishments applied, more stringent disciplinary action will be considered appropriate if the financial irresponsibility is considered to be detrimental to the employee's effectiveness on the job.

All letters of reprimand associated with this policy shall become a part of the employee's personnel file.

Adopted: date of manual adoption

BONDED EMPLOYEES AND OFFICERS

Caesar Rodney School District employees handling money are bonded by the State of Delaware. This bond covers all school personnel responsible for the handling of school funds.

Established by statute

Codified: January 1995

FISCAL ACCOUNTING AND REPORTING

It is the policy of the Caesar Rodney School District Board of Education that:

- accounting, financial reporting and management control systems be designed and maintained to ensure accurate, reliable and relevant data, and ease of audit;
- such systems conform to the high standards of care and discipline required by generally accepted accounting principles; and
- such systems ensure that the Board is provided regular reports on the financial affairs of the District. In addition, emergent financial issues are to be reported to the Board as they arise.

Adopted: date of manual adoption

ACCOUNTING SYSTEM

Under Delaware statutes, financial accounting procedures of the Caesar Rodney School District are established by the State Treasurer. The procedures established for accounting are published in the State of Delaware Budget and Accounting Manual. All funds of the District except Internal Account Funds are subject to the state accounting procedure.

The Director of Business and Finance is responsible for implementing procedures within the District to assure that records and procedures are implemented according to the State Budget and Accounting System.

Internal Account Funds are maintained outside the State Accounting System unless a school's Internal Account is included in the District Petty Cash fund. With the authorization of the Superintendent of Schools, a principal may maintain an Internal Account Fund separate from District funds.

The Director of Business Affairs is responsible for establishing accounting procedures to assure sound fiscal accounting procedures for Internal Account Funds maintained as separate accounts and as a part of the District accounts.

Established by statute

Current practice codified January 1995

LEGAL REFS.: State of Delaware Budget and Accounting Manual

CROSS REFS.: DG, Banking Services

TYPES OF FUNDS/REVOLVING FUNDS

Delaware Code authorizes several fund accounts used in the Caesar Rodney School District and prescribes the activity to be supported by each type of fund. The fund balance may be held by the state treasurer or in the name of the District.

The following fund accounts are maintained by the District:

State Fund:	Includes all funds appropriated by the General Assembly for the operations of the District.
Local Fund:	Includes all tax revenue received by the District from the County Receiver of Taxes levied for the operation of the District.
Minor Capital Improvement Fund:	Includes all local tax revenue received from the County Receiver of Taxes levied for the maintenance and repair of school facilities and an appropriation from the General Assembly for the same purpose.
Debt Service Fund:	Includes all funds received by the County Receiver of taxes levied for the purpose of retiring the local portion of principal and interest on District debt authorized by referendums.
Tuition Fund:	Includes all local tax revenue received from the County Receiver of Taxes levied to support special education services and other activities authorized by the General Assembly.
Dover Air Force Base Fund:	Includes the revenue from the Department of Defense Contract for the operation of the schools located on Dover Air Force Base and tuition for students residing in Base housing who attend public schools off base.
School Food Service Fund:	Includes all revenue from sale of food, federal and state grants for the support of the School Food Service Program.
Internal Account Funds:	Includes revenues received by the school. All funds collected by students or raised through activities sponsored by school organizations or clubs are to be deposited in this fund and expended only for school related activities.

Petty Cash Fund:

Includes monies received from the State Fund or Local Fund for the operation of the District.

Current practice codified January 1995

Caesar Rodney School District, Wyoming, Delaware

FINANCIAL REPORTS AND STATEMENTS

The Caesar Rodney School District Board of Education expects to receive monthly and/or annual reports on the fiscal activity of the various funds.

The Superintendent of Schools or his/her designee(s) will prepare all fiscal reports, keep necessary records to control the financial affairs of the District, and prepare appropriate financial statements.

The District will file all needed and necessary fiscal reports with the appropriate state and federal agencies.

Current practice codified January 1995

LEGAL REFS.: 14 Del, C. §1091

INVENTORIES

An inventory of Caesar Rodney School District furniture and other equipment will be maintained under the supervision of the Director of Business and Finance per the procedure identified in the State Budget and Accounting Manual.

A separate inventory of textbooks, consumable workbooks and like materials shall be maintained.

Current practice codified January 1995

AUDITS/FINANCIAL MONITORING

Each year the State Budget Commission conducts audits of the Caesar Rodney School District's accounts.

Upon termination of employment with the District or upon reassignment within the District, principals shall have a reconciliation of their respective internal accounts. This reconciliation will be completed by a representative so designated by the Superintendent. This reconciliation must be completed prior to receipt of final salary adjustment.

Established by statute

Current practice codified January 1995

LEGAL REFS.: 14 Del. C. §1506

PURCHASING

It is the policy of the Caesar Rodney School District to purchase products and services from within the District community if the cost and other considerations are relatively equal.

The official budget document will be considered as the authority for all expenditures. The principal concern of the Board of Education is that the overall expenditure for any fiscal period does not exceed the budgeted amount for any one fund. Categorical breakdowns within funds will be used primarily for budget control for the current fiscal year and for future budget planning.

The Superintendent or designee will approve all purchases made in the name of the District, except those authorized by direct action of the Board of Education.

The Superintendent or designee is to design appropriate procedures to implement the purchasing/bidding process detailed in the State of Delaware Budget and Accounting system.

Current policy codified January 1995

LEGAL REFS.: 29 Del. C. §6903
 §6915
 §6916
 §6918
 State of Delaware Budget and Accounting Manual

CROSS REFS.: DJE, Bidding Procedures
 DJB, Purchasing Procedures

PURCHASING PROCEDURE

The Caesar Rodney School District Director of Business and Finance is responsible for developing and administering the purchasing procedures of the District. All purchases must be reviewed by the Director of Business and Finance and may be authorized without Board approval when formal bidding procedures are not required by law and when fund balance and the appropriate budget are adequate to cover such financial obligations. The Director of Business and Finance shall ensure that purchases comply with state accounting regulations. Whenever possible and in the best interest of the District, purchases shall be made through available State contracts. Purchase of goods in small quantities shall be avoided when possible, with bulk purchases being made when appropriate.

Whenever possible and cost-effective, the Board encourages the purchase of goods/services from local vendors. Fund managers are those who are responsible for administering funds allocated to their respective budgets. They are expected to take steps to ensure that monies are utilized for those items necessary to the educational/instructional areas within their programs. Monthly reports will be provided to fund managers, which reflect the current balance of available funds. No purchases are to be made without prior approval of the Superintendent when budget balances are reflective of insufficient funds to cover said financial obligations.

Current policy codified January 1995

CROSS REFS.: DJ, Purchasing

Caesar Rodney School District, Wyoming, Delaware

PETTY CASH

The Caesar Rodney School District Board of Education realizes that certain business activity needs to be handled on a cash basis. To accommodate such business, the Superintendent may authorize petty cash funds. The Director of Business and Finance is responsible for establishing appropriate procedures to assure sound fiscal management for petty cash funds. The maximum amount any single check may be issued for is \$500.

Current policy codified January 1995

LEGAL REFS.: State of Delaware Budget and Accounting Manual

CROSS REFS.: DJ/DJA, Purchasing/Purchasing Authority

PETTY CASH

Caesar Rodney School District petty cash accounts authorized are as follows:

Caesar Rodney School District (Business Office)	\$7,000
Caesar Rodney High School (Athletic Account)	\$4,000
John S. Charlton School (Operation Account)	\$1,000
Dover Air Force Base Schools (Athletic and Operations Account)	\$2,000

Issued: January 1995

PETTY CASH

General Procedure:

Caesar Rodney School District petty cash funds are not to be used for normal and routine business, which could be transacted through the usual purchasing procedures.

High School Athletic Fund:

This fund is to be used as follows:

- a. Athletic petty cash funds are for the primary purpose of paying personnel and fees necessary for the operation of athletic programs.
- b. Athletic petty cash funds are for disbursement only. Gate receipts are not to be deposited to this account.
- c. Reimbursement will be made by State invoice with supporting data. This data includes a copy of the bank statement and a copy of the reconciliation.
- d. Extra pay lists are to be forwarded to the Business Office along with supporting data when requesting reimbursement.
- e. Cancelled checks, bank statements, reconciliations, copies of invoices and other data are to be filed for audit purposes.
- f. Normal and routine purchases of supplies, equipment, or transportation are not to be made through this fund.

Current practice codified January 1995

Caesar Rodney School District, Wyoming, Delaware

BIDDING PROCEDURES

The condition under which purchases must be made using the bidding process are detailed in the State of Delaware Budget and Accounting system.

Bidders' lists will be maintained in the office of the Director of Business and Finance.

1. Requests of all vendors to be placed on the list will be honored and bids forwarded to them.
2. Firms failing to bid or not renewing their request to remain on the bid list will be dropped.

Current practice codified January 1995

LEGAL REFS.: State of Delaware Budget and Accounting system

BIDDING PROCEDURES

The following are conditions associated with competitive bidding:

- A. Purchases of \$9,999.00 or less: No solicitation is required.
- B. Purchases of \$10,000 . \$24,999: Solicitation of three (3) bids or from all available sources, whichever is less. Bids may be written (FAX acceptable) or obtained by phone. All bids solicited and received must be recorded on the Quotation Summary Form.
- C. Purchases of \$25,000 or more: Purchase only after public advertising and receipt of sealed bids.

When practicable, the Director of Business and Finance is to obtain informed bids on items less than \$25,000.

- II. Recognizing the unique needs of public school districts, the Division of Purchasing, in conjunction with the State Auditors Office, has exempted specific materials/services from the bidding requirements.
 - A. Textbooks and related instructional materials are considered sole source. Documentation of the selection process utilized must be attached to the purchase order and maintained in the Business Office. The Quotation Summary Form is not required: “sole source vender” must be noted on the purchase order.
 - B. Emergency services (i.e., boiler repair, leaking roof) require only a description on the purchase order of the circumstances surrounding the emergency. The Quotation Summary Form is not required.
 - C. Computer equipment when purchased from a State of Delaware pricing agreement does not require either the Quotation Summary Form or Office of Information Systems approval.
 - D. Sole source purchases must be supported by documentation and do require the Quotation Summary Form.

The following circumstances may justify sole source purchases. However, purchases shall not be made until the justification is verified by the Business Office.

1. Purchase of equipment for which there is not a comparable competitive product.
2. Purchase of component or replacement parts which there is not an available substitute and which can only be obtained from one manufacturer.
3. Purchase of an item where compatibility for an existing system is the overriding consideration.

Current practice

LEGAL REFS.: 29 Del. C. §6903

VENDOR RELATIONS

Suppliers of goods and services are important to the Caesar Rodney School District. Their representatives will be given a courteous reception.

It is essential that the functions of pricing and supplier/contractor selection be carried out objectively and ethically. Therefore:

- Employees who are not authorized to negotiate purchases will not indicate District preference to suppliers/contractors for any product or service or source of supply.
- Employees who are in a position to recommend purchases and services and sources of supply and/or negotiate with suppliers and contractors will not:
 - accept gifts, except for meals, of value greater than \$75.00;
 - solicit or accept gratuities, loans, or favors from present or prospective suppliers/contractors;
 - perform any work or service for remuneration for a supplier/contractor except as disclosures of conflict of interest are properly made;
 - give preferential treatment to friends, relatives, or former District employees; and
 - disclose information about bids or other confidential matters not approved for general release.
- District employees will not take any other action in relation to suppliers and contractors that will impair their ability to make purchasing decisions in the best interests of the District or that will give one supplier/contractor an unfair advantage over another.

The District's purchasing activity is designed solely to serve the District. Purchase will not be made through the District or through the schools for individuals.

Adopted: date of manual adoption

SALES CALLS AND DEMONSTRATIONS

Sales representatives are not permitted to call on Caesar Rodney School District staff members without authorization from the school administration.

School principals or the Superintendent may give permission to sales representatives of educational products to see members of the school staff at times that will not interfere with the educational program.

In the case of special visits made by sales representatives for the purpose of demonstrating equipment, the purchasing agent will be advised if the school has any interest in the equipment.

Current practice codified January 1995

PAYMENT PROCEDURES

All suppliers must render invoices in duplicate for materials, supplies, services, and equipment after delivery to the Caesar Rodney School District schools. Invoices accompanied by signed copy of the delivery receipt should be mailed to the District accounts payable office.

In instances of a partial shipment, an invoice for the merchandise that has been delivered and the signed copy of the delivery receipt must be submitted for payment.

An invoice to be submitted to the District for approval for payment will qualify when the following conditions are met:

- bears the description and price of the items specified on the purchase order, less any allowed discounts;
- is accompanied by the receiving copy of the purchase order bearing the signature of the requisitioner that the item has been received in a satisfactory condition and in the quantity indicated;
- extensions and totals have been checked for accuracy;
- invoices showing no terms of payment will be considered net 30 days from the date of invoice; and
- payment of invoices that have proper documentation and approval will be made with 30 days of receipt of the material and the invoice.

When an invoice is ready to be processed for payment and the State of Delaware payment voucher is attached, the voucher will be forwarded to the State Treasurer with two live signatures from the following:

President of the Board of Education or a designee from the Board of Education
Director of Business and Finance
Superintendent of Schools/Executive Secretary

Current practice codified January 1995

LEGAL REFS.: 29 Del. C. §6515

Caesar Rodney School District, Wyoming, Delaware

PAYROLL PROCEDURES/SCHEDULES

All salaries and supplements paid to regular Caesar Rodney School District staff members, substitute or part-time personnel, and student workers will be paid through the business office.

Proper payroll procedures are dependent on staff attendance accounting and on the signing-in and signing-out of part-time and hourly workdays. The necessary procedures for this will be established by the Director of Business and Finance in accordance with the procedures described in the State of Delaware Budget and Accounting Manual.

Compensation records kept by the business office will reflect an accurate history of the compensation and related benefits accorded each employee.

Regular employees will receive direct deposit via the Automated Clearing House (ACH) transaction.

Current practice codified January 1995

Revised: May 2024

LEGAL REFS.: State of Delaware Budget and Accounting Manual

SALARY DEDUCTIONS

The Caesar Rodney School District will make the following periodic deductions from its employees' salaries or wages or will reduce its employees' salaries or wages in accordance with state law or salary reduction agreements executed between the District and its employees:

Income Tax

The amount of income tax required to be withheld by federal and state law.

F.I.C.A. Tax

The amount of Medicare tax required by law.

State of Delaware Pension Plan

The required contribution to the Pension System of Delaware for the following employees:

- employees working at least 2 1/2 hours a day or earning \$200.00 or more a month 9 out of 12 months.

Child Support Payments

The amount specified in a court order issued for child support payments. The amount withheld will be remitted to the person or office named in the order on each regular pay date.

Assignments

The amount authorized by any employee who has made a valid assignment, transfer, or pledge of his or her salary or wages as security for indebtedness.

Garnishments

The amount specified by a Delaware Court. The amount withheld will be remitted to party identified in the court order.

Insurance

Contributions for participation in approved insurance programs.

Deferred Compensation

Amounts designated by employees for participation in approved deferred compensation programs.

Additional Amounts

In addition to legally required deductions and voluntary deductions for approval insurance and deferred compensation programs, the Board will also permit voluntary deductions for:

- credit unions;
- community charitable organizations included on state vendor list;
- employee association dues.

Employees may request approved voluntary salary deductions or change the amount(s) of those deductions in accordance with administrative regulations.

Excess Leave

Deductions will be made for unauthorized leave or authorized leave without pay.

Savings Bonds

Amounts designated by the employee(s) will be deducted.

Deleflex

The amount designated by the employee will be deducted.

Current practice codified January 1995

LEGAL REPS.: State of Delaware Budget and Accounting Manual

Caesar Rodney School District, Wyoming, Delaware

EXPENSE AUTHORIZATION/REIMBURSEMENT

Travel to certain conferences and conventions gives Caesar Rodney School District staff, administrators and the Board an opportunity to keep up with the latest trends and developments, which in turn results in a better instructional program for the Caesar Rodney Schools. Therefore, the Board authorizes the reimbursement of expenses incurred by the District while on authorized travel in connection with official duties, within limits sets by the Superintendent.

Persons traveling on the District's behalf are to be frugal in their expenditures, but it is not the intent of the District to severely limit the comfort of the individual or to cause private expense for District benefit.

Regulations will be established which specify expenses which will be reimbursed, the limits for such expenses, and the procedures which employees are to follow.

Revised: date of manual adoption

EXPENSE REIMBURSEMENTS

The following reimbursements rates are established and will apply as maximum unless a variance is authorized by the Superintendent.

Mileage:	State authorized rate
Meals:	In state
	Breakfast \$ 5.00
	Dinner \$17.50
	Out of state
	Breakfast \$ 7.50
	Lunch \$12.00
	Dinner \$20.00
Lodging:	\$75.00 with receipt
Car Rental:	Standard rate for mid sized car with receipt
Air Fare/Train/Bus:	Coach rate with receipt
Cab/Taxi/Limo:	Actual Cost parking/tolls with receipt
Tips:	Reasonable gratuity

Variance for meals and lodging must be authorized in advance.

Reimbursement is obtained by filing a claim using the form titled: *State of Delaware-Personal Expense Reimbursement*. Appropriate receipts must be attached. Reimbursement claims not submitted within 45 days of the travel are void.

Issued: July 1997

Caesar Rodney School District, Wyoming, Delaware

EMPLOYEE BENEFITS ADMINISTRATION

Except for the dental benefit and disability benefits, all Caesar Rodney School District employee benefits are administered by State of Delaware agencies.

The Director of Business and Finance is responsible for establishing administrative procedures for the dental and disability benefits.

Current practice codified January 1995

File: DLB

TAX SHELTERED ANNUITIES

The Caesar Rodney School District Board of Education hereby authorizes payroll deductions for any tax sheltered annuity program underwritten by a company duly licensed by the Insurance Commissioner of the State of Delaware.

Current practice codified January 1995

Caesar Rodney School District, Wyoming, Delaware

CASH IN SCHOOL BUILDINGS

Cash in the Caesar schools is primarily from one of two sources. Receipts from events and activities are the primary form of cash in school. The other is cash for change.

Deposit of Receipts

Section A: The following procedure is for all receipts except cafeteria receipts.

All monies received shall be deposited on the day of receipt in the designated depository bank. The only exceptions are when cash is received after the close of normal banking hours or when the receipts are less than \$100.00. A deposit shall be made when accumulated receipts exceed \$100.00 or on the last business day of the week, whichever occurs first. When monies are received after the close of normal banking hours, those monies shall normally be safely secured and deposited on the next business day, except when receipts are of sufficient magnitude to warrant being deposited after normal banking hours.

When the cash for change plus receipts from an event exceeds \$500.00, the cash must be placed in a night depository of the designated bank.

Principals are responsible for arranging the availability of night deposit bags and depository keys for the event supervisor. Funds placed in the night deposit of a bank are to be removed the first school business day following the event. These funds shall be receipted and deposited per established procedures.

It is the responsibility of the principal to establish procedures to assure that all monies received when the school office is closed are placed in either the school safe or the bank night depository. No monies should be kept overnight in any location other than the school safe or secure cabinet authorized by the Director of Business and Finance.

Section B: Cafeteria Receipts

All receipts are deposited daily into the depository bank designated for the School Food Services Fund.

II. Cash For Change

Section A: Events and Activities

When a school event is held on a day when banks are not open for business, the principal is authorized to have a sufficient supply of cash at school overnight to meet the need for change.

The Director of Business and Finance is responsible for establishing and monitoring the procedure for receipting and depositing.

Section B: Cafeteria

The Supervisor of Child Nutrition will determine the amount needed for change in each school cafeteria and distribute said amount to the cafeteria manager at the start of the school year. The manager will deposit it with the cash receipts for the final day of cafeteria operations each school year. The change for the daily operations shall be kept in a locked place, other than a cash register, within the kitchen area designated by the Supervisor of Child Nutrition.

Adopted: date of manual adoption

LEGAL REF: 29 Del. C. §6105

File: DN

SCHOOL PROPERTIES DISPOSITION

Disposal of Caesar Rodney School District obsolete equipment and property shall be in accordance with the rules and regulations established by the State of Delaware.

Current practice

LEGAL REFS,: 29 Del. C. §9405

Caesar Rodney School District, Wyoming, Delaware