Caesar Rodney School District
Citizen Budget Oversight Committee Meeting
Meeting Minutes
5:00 p.m. at the District Office
July 30, 2025

I. Opening

The meeting commenced at 5:00 p.m. at the District Office. The following members were present: Nicole Hill, Tabitha Myers and Shannon Wolfe. Meaghan Brennan, Caesar Rodney School District (CRSD) Director of Finance; Nicole Polite, CRSD Supervisor of Finance, were also present.

II. Discussion Items

A. The June Board reports were discussed with the committee. It was noted that both Inclusive Education and Transportation ended FY2025 with a deficit, but that additional casual seasonal employees were being hired to help with the transportation department's deficit. Additionally, an update was provided on ESSER funding and tax receipts noting that the increase from FY2024 to FY2025 was not significant. Finally, the revenue report was also reviewed and it was shared that there were some instances, specifically salaries, where the budget was less than the amount actually received.

B. The FY2026 tax rates were reviewed with the committee. Ms. Brennan shared that the rates were adjusted and tuition was decreased to increase the debt service rate.

C. A presentation highlighting key preliminary budget items was presented to the committee. Ms. Brennan shared that as of June 30th, the federal government was holding approximately $1M in anticipated grant funding for the district. Ms. Brennan also reviewed the anticipated FY2026 Alternative Reduction Plan which included positions, child safety awareness funds, and energy funds. The committee asked if these are existing positions and how it's determined which schools the secretary and custodial positions come from. Ms. Brennan confirmed that they are vacant positions and that positions are reviewed regularly and filled based on building and district need. Once these positions are turned in for the reduction plan they can not be filled for the entire fiscal year.

D. The budget reserve was discussed with the committee with the recommendation being that the reserve be increased by $1.5M to maintain 4% of revenues. There was also a discussion regarding the potential benefit of set asides for various large items such as athletics, technology and facility maintenance.

E. The committee discussed federal funding and suggestions for maximizing federal funding including a potential position to look for and apply for grants, adding identifying

and applying for grants as an SLT task, and/or a presentation at T3 for grant writers with rules and best practices.

F. State Committees to Review Education Funding

i. Ms. Brennan shared that the Public Education Funding Commission (PEFC) is holding their next meeting on August 11th.
ii. Ms. Brennan shared a brief overview of equalization and shared that there is an Equalization Committee to review.

III. Adjournment