



Caesar Rodney School District
Proposed Tax Rates
Fiscal Year 2027

Tax Rate and Purpose	FY 2026	FY 2027	Change from Prior Year
Current Expense Tax Rate Used for general operating expenditures. The District successfully passed an Operating Referendum on February 9, 2026 to increase the rate.	0.1474	0.2396	0.0922
Match Tax (Minor Capital Improvement) The District is required to match local share in Bond Bill. There is an adjustment needed based upon state funding in the Bond Bill between Minor Capital Improvement and Minor Capital Enhancement.	0.0166	0.0074	(0.0092)
Match Tax (Minor Capital Enhancement) The District is required to match local share in Bond Bill. There is an adjustment needed based upon state funding in the Bond Bill between Minor Capital Improvement and Minor Capital Enhancement.	-	0.0094	0.0094
Match Tax (Extra Time) Used to provide extra instruction or remediation (e.g. summer and after school programming in the four core subjects). Due to utilizing carryover funds rate decreased slightly.	0.0028	0.0001	(0.0027)
Match Tax (Reading Resource) Used to match the local salaries and benefits for a Reading Resource Teacher at each elementary school with a grade configuration including any combination of grades kindergarten through fifth as well as district reading programs. Due to utilizing carryover funds rate decreased slightly.	0.0079	0.0024	(0.0055)
Match Tax (Math Resource) Used to match the local salaries and benefits for a Math Resource Teacher for each school maintaining a grade configuration containing both seventh and eighth grade as well as district math programs. Due to utilizing carryover funds rate decreased slightly.	0.0010	0.0006	(0.0004)
Match Tax (Student Success) Targeted state assistance for schools identified with a high concentration of students in poverty (greater or equal to 60%) and/or identified as serving high concentration of English Language Learners (ELL) (greater than or equal to 20%). Due to utilizing carryover funds rate decreased slightly.	0.0006	0.0001	(0.0005)
Match Tax (Opportunity Grant) Used to match state funding allocated to improve the academic success of low income and ELL students and mental health supports. Due to increases in negotiated agreements and health care the rate increased.	0.0054	0.0116	0.0062
Match Tax (Technology) Used for local share of technology personnel payroll expenses. The rate will remain the same based on 1998 Department of Education memo.	0.0038	0.0038	-
Tuition Tax Rate Used to pay for tuition costs of students who must attend special schools and/or programs. The tuition revenue also supports services and positions that support students with intense and complex needs and Pre-k students. The rate will remain the same.	0.0940	0.0940	-
Debt Service Tax Rate Used to fund the local share of major capital bond sales. The rate will slightly increase.	0.0258	0.0285	0.0027
Total	0.3053	0.3975	0.0922
Capitation Rate	12.00	12.00	-