Fiscal Year 2027 Preliminary Budget

June 2026

Caesar Rodney School District

Preliminary Revenues FY 2027

CAESAR RODNEY	
Local Funds	
Property Taxes	15,272,262
Interest Income	1,200,000
Indirect Costs	4,264,327
Net Choice Revenue	379,000
Charter Payments	(690,000)
Miscellaneous Revenue	200,000
Tuition Taxes	5,992,949
Net Tuition Billings	(4,000,000)
Athletics	75,000
Carryover Balance	9,500,000
Total Local Funds	**32,193,538**
State Funds	
Personnel	75,400,000
Equalization	11,208,627
Transportation	6,850,515
Ed Sustainment	1,554,846
Division II All Other Costs	1,613,043
Division II Energy	1,332,744
Technology Block Grant	208,089
Division II Vocational Units	161,532
Unique Alternatives	450,000
Drivers Education	42,960
Opportunity Fund	2,749,820
Professional Development	79,785
Mental Health Services/Cash Out	350,000
Safety	541,200
Other State Revenue	471,538
Total State Funds	**103,014,699**
TOTAL REVENUE	**135,208,236**

GRAND TOTAL REVENUE ALL SOURCES
199,195,649

CHARLTON	
Local Funds	
Tuition Billing Charlton	4,426,280
Carryover Balance	1,776,951
Total Local Funds	**6,203,231**
State Funds	
Personnel	15,600,000
Equalization	2,419,637
Transportation	2,059,631
Division II All Other Costs	368,190
Division II Energy	316,349
Division II Vocational Units	30,725
Total State Funds	**20,794,532**
TOTAL REVENUE	**26,997,763**

BASE FUNDS	
Base Funds	14,953,160
TOTAL REVENUE	**14,953,160**

FEDERAL AND OTHER STATE AND LOCAL FUNDS	
Federal Funds	
Title I (Title II and Title IV)	3,655,829
Title III	69,273
Perkins	214,332
IDEA - 611	2,133,929
IDEA - 619	67,663
Total Federal Funds	**6,141,026**
Debt Service Funds	
Debt Service Revenue	1,914,956
Carryover Balance	649,527
Total Debt Service	**2,564,483**
Match Funds	
Reading	156,080
Math	36,545
Extra Time	3,860
Technology	242,215
SSBG and Opp Fund	745,886
Carryover Balance	2,100,000
Total Match Funds	**3,284,584**
Minor Capital Improvements	
State MCI	690,813
Local MCI	460,512
State Enhanced	838,032
Local Enhanced	593,265
Charlton MCI	70,174
Total MCI	**2,652,796**
Child Nutrition Funds	
State Salaries	2,093,601
Local	4,300,000
Carryover Balance	1,000,000
Total Child Nutrition Funds	**7,393,601**
TOTAL REVENUE	**22,036,490**

Caesar Rodney School District
Budget Summary by Operating Unit
Preliminary FY 2027

ORGANIZATION	Caesar Rodney 951000	Charlton 951100	Base Funds	Total Budget
State Salaries and OECs	75,400,000	15,600,000	-	91,000,000
Local Salaries and OECs	30,700,000	6,420,000	-	37,120,000
Base Salaries and OECs	-	-	9,950,000	9,950,000
Board of Education	40,000	-	-	40,000
District Expenditures	2,929,643	310,000	200,000	3,439,643
Superintendent	20,000	-	-	20,000
Curriculum/Instructional	858,279	50,000	65,000	973,279
Professional Development	8,500	-	-	8,500
Technology (Instruction)	926,500	95,000	60,000	1,081,500
Operations/Utilities	2,300,000	250,000	250,000	2,800,000
Inclusive Education	1,600,000	1,600,000	100,000	3,300,000
Special School Tuition Payment	642,857	-	-	642,857
Vocational Education	204,532	30,725	2,000	237,257
Competitive State Grants	3,952,343	-	-	3,952,343
Tuition Reimbursement	90,000	-	-	90,000
Maintenance	900,000	85,000	155,000	1,140,000
Personnel/HR	84,480	1,000	2,000	87,480
Child Nutrition	7,393,601	-	-	7,393,601
State Transportation	6,850,515	2,059,631	-	8,910,146
Local Transportation	1,150,000	228,848	40,000	1,418,848
Local Tuition Tax	3,950,000	-	-	3,950,000
Minor Capital Improvements	2,582,622	70,174	-	2,652,796
Other District Programs	1,184,584	-	200,000	1,384,584
Summer School	575,000	-	-	575,000
Copy Center/Copiers	285,000	14,950	27,600	327,550
Safety and Security Referendum	1,427,954	-	-	1,427,954
One Time Budget	70,000	-	-	70,000
School Choice DoDEA	-	-	3,787,192	3,787,192
Debt Service	1,959,220	-	-	1,959,220
Title I	3,655,829	-	5,000	3,660,829
IDEA	2,201,592	-	-	2,201,592
Title III	69,273	-	-	69,273
Perkins	214,332	-	-	214,332
Subtotal	48,126,657	4,795,328	4,893,792	57,815,776
Allen Frear Elementary School	39,300	-	-	39,300
McIlvaine (J. Ralph) Early Child	34,575	-	-	34,575
Magnolia Middle School	47,875	-	-	47,875
Kent Elementary ILC	6,125	-	-	6,125
Major George S. Welch Elementary School	-	-	27,150	27,150
Nellie Hughes Stokes Elementary School	34,275	-	-	34,275
Star Hill Elementary School	28,575	-	-	28,575
W. B. Simpson Elementary School	29,800	-	-	29,800
F. Niel Postlethwait Middle School	225,375	-	-	225,375
W. Reily Brown Elementary School	36,525	-	-	36,525
David E. Robinson Elementary School	31,800	-	-	31,800
Fred Fifer Middle School	88,625	-	-	88,625
Caesar Rodney High School	791,030	-	-	791,030
Dover Air Base Middle School	-	-	40,500	40,500
John S. Charlton School	-	177,600	-	177,600
Subtotal	1,393,880	177,600	67,650	1,639,130
Total Budget	**155,620,537**	**26,992,928**	**14,911,442**	**197,524,906**

Fiscal Year 2027

One-Time Budget

The Caesar Rodney Board of Education hereby appropriates one-time funds for priority initiatives, equipment purchases, student support services, and operational improvements.

Department / Program	Purpose	Amount
Curriculum & Instruction	Summer professional development for schools engaged in improvement efforts	$20,000
Transportation	Additional bus purchases to replace contracted routes	$40,000
Caesar Rodney High School	Support performing arts initiatives	$10,000

All remaining balances shall revert at the end of the fiscal year unless otherwise authorized by the Board.