

**Caesar Rodney School District  
Citizen Budget Oversight Committee Meeting  
Meeting Minutes  
12:00 p.m.  
July 17, 2023**

**I. Opening**

The meeting commenced at 12:00 at the District Office. The following members were present: Joyce Denman, Shari Gary, Dave Failing, and Sherry Kijowski (Ade Kuforiji, Julie Lavender, and Cheryl Precourt will receive summary via email). Kimberly Judy, Caesar Rodney School District (CRSD) Director of Finance; Nicole Polite, CRSD Supervisor of Finance, were also present.

**II. Discussion Items**

- A. The June Monthly Financial Report was discussed with the committee.
- B. An update was provided on the District's remaining two allocations of Elementary and Secondary School Relief (ESSER) funds. Detailed budget to actual reports can be found in the Monthly Budget Report.
- C. The tax rates effective July 1, 2023 were discussed with the committee.
- D. The Preliminary FY 2024 budget was discussed with the Committee and included the following specific items to note:
  - i. The preliminary budgeted revenues was mostly based on prior year figures.
  - ii. Estimated salary increase at 7% to account for State and Local raises, including step increases. This should also account for historical growth in units during the past several years. Dr. Kijowski mentioned the principals may benefit from seeing where the District-earned units are placed, such as the Academic Excellence and Nurses.
  - iii. The District's central departments mostly received a 10% budget reduction to their discretionary budgets, and the building budgets received a 2% budget reduction from prior year budgets. Dr. Kijowski mentioned having a deeper look into the in-house cost vs. contractor cost for using buses for field trips.
  - iv. The State Transportation budget based on prior year actual amounts, with an adjustment to the 10% required match from local funds.
  - v. Final budget will be prepared after the September 30 unit count is finalized and new leadership in place.

- E. The following items were also discussed:
  - i. The Department of Education approved our Spring Unit Count at 633 units. The District is continuing to work on hiring in almost all job classifications (teachers, paraprofessionals, custodians, bus drivers, etc.).
  - ii. The District is in the process of hiring a new Superintendent, Director of Finance, and a few principals (currently Postlethwait Middle School, Magnolia Middle School, and Simpson Elementary School).

### **III. Adjournment**