

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

December 2024

Caesar Rodney School District
Operating Unit Expenditure Summary as of 12/31/2024

Division - 10 & 11 Caesar Rodney School District

Salaries 50.0%	Operations 50.3%	Federal 25.0%					
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance	
Schools							
Allen Frear Elementary School	37,875.00	14,599.07	9,747.56	25.7%	64.3%	13,528.37	
Mcilvaine (J. Ralph) Early Chi	34,275.00	10,935.29	5,685.44	16.6%	48.5%	17,654.27	
Major George S. Welch Es	32,050.00	5,111.41	9,514.30	29.7%	45.6%	17,424.29	
Magnolia Middle School	183,050.00	36,038.95	49,982.55	27.3%	47.0%	97,028.50	
Kent Elementary IIc	6,900.00	4,230.77	1,115.21	16.2%	77.5%	1,554.02	
Nellie Hughes Stokes Es	36,525.00	13,970.63	8,955.74	24.5%	62.8%	13,598.63	
Star Hill Elementary School	33,450.00	8,047.44	10,493.19	31.4%	55.4%	14,909.37	
W. B. Simpson Es	34,950.00	10,045.53	9,255.52	26.5%	55.2%	15,648.95	
F. Niel Postlethwait Ms	88,500.00	21,957.70	18,107.64	20.5%	45.3%	48,434.66	
W. Reily Brown Es	38,100.00	16,469.31	7,704.39	20.2%	63.4%	13,926.30	
David E. Robinson ES	38,625.00	16,661.26	6,381.76	16.5%	59.7%	15,581.98	
Fred Fifer Middle School	96,875.00	32,375.94	34,799.80	35.9%	69.3%	29,699.26	
Caesar Rodney High School	696,990.00	257,804.99	315,303.14	45.2%	82.2%	123,881.87	
Dover Air Force Base Ms	49,979.00	9,694.17	17,208.87	34.4%	53.8%	23,075.96	
JS Charlton School	204,000.00	51,999.74	44,886.53	22.0%	47.5%	107,113.73	
District Level							
Board Of Ed/District Expenses	40,000.00	134.00	27,584.75	69.0%	69.3%	12,281.25	
District Expenditures	2,010,000.00	423,828.53	788,280.66	39.2%	60.3%	797,890.81	
District Operations (Charlton)	3,942,094.00	700,268.45	1,553,775.21	39.4%	57.2%	1,688,050.34	
Superintendent	28,500.00	4,737.09	9,401.03	33.0%	49.6%	14,361.88	
Curriculum/Instruction	939,000.00	88,216.96	681,499.51	72.6%	82.0%	169,283.53	
Professional Development	8,500.00	-	376.10	4.4%	4.4%	8,123.90	
Technology (Instructional)	1,123,500.00	136,338.07	399,925.89	35.6%	47.7%	587,236.04	
Special School Tuition Payment	800,000.00	88,849.02	54,737.18	6.8%	17.9%	656,413.80	
Inclusive Education	1,311,000.00	370,073.78	674,443.81	51.4%	79.7%	266,482.41	
Maintenance	914,400.00	202,644.81	508,595.77	55.6%	77.8%	203,159.42	
Operations/Utilities	1,492,000.00	565,318.88	331,964.53	22.2%	60.1%	594,716.59	
Local Transportation	950,000.00	42,469.82	265,310.83	27.9%	32.4%	642,219.35	
State Transportation CR	6,850,000.00	199,852.65	2,712,133.64	39.6%	42.5%	3,938,013.71	
Personnel/Hr	49,800.00	4,645.52	29,144.82	58.5%	67.9%	16,009.66	
Child Nutrition	7,332,767.00	609,245.08	3,385,276.22	46.2%	54.5%	3,338,245.70	
Salaries							
State Salaries CR	62,703,957.00	-	33,795,207.07	53.9%	53.9%	28,908,749.93	
State Salaries Charlton	12,620,440.00	-	7,357,051.71	58.3%	58.3%	5,263,388.29	
Local Salaries CR	25,114,929.00	-	9,788,980.12	39.0%	39.0%	15,325,948.88	
Tuition Salaries CR	1,700,000.00	-	501,879.56	29.5%	29.5%	1,198,120.44	
Tuition Salaries Charlton	4,675,000.00	-	2,296,579.80	49.1%	49.1%	2,378,420.20	
Dover Air Force Base							
Base Salaries	9,395,213.00	-	3,996,399.94	42.5%	42.5%	5,398,813.06	
Base Operations	1,128,900.00	152,392.55	432,977.14	38.4%	51.9%	543,530.31	
Base Indirect Other Schools	850,000.00	-	283,470.88	33.3%	33.3%	566,529.12	
Other Funds							
Minor Capital Improvements	2,098,269.00	548,224.63	26,681.14	1.3%	27.4%	1,523,363.23	
Vocational Education	205,000.00	10,771.83	43,245.93	21.1%	26.4%	150,982.24	
Competitive State Grants	4,788,450.00	97,694.40	555,655.91	11.6%	13.6%	4,135,099.69	
Tuition Reimbursement	75,000.00	-	-	0.0%	0.0%	75,000.00	
Debt Service	2,063,196.00	-	716,375.82	34.7%	34.7%	1,346,820.18	
Tuition	2,000,000.00	525,190.81	485,424.54	24.3%	50.5%	989,384.65	
Summer School	400,000.00	-	390,999.01	97.7%	97.7%	9,000.99	
Copy Center	288,300.00	128,870.34	95,207.57	33.0%	77.7%	64,222.09	
Federal Funds							
Title I	3,489,271.00	106,909.08	1,750,356.45	50.2%	53.2%	1,632,005.47	
Title III	59,106.00	1,695.02	1,063.19	1.8%	4.7%	56,347.79	
IDEA	2,134,117.00	221,148.05	566,044.70	26.5%	36.9%	1,346,924.25	
Perkins	209,034.00	11,965.87	125,772.51	60.2%	65.9%	71,295.62	
Total Expenditure Budget	165,401,887.00	5,751,427.44	75,180,964.58	45.5%	48.9%	84,469,494.98	
Unbudgeted Items							
ESSER III	18,508,784.00	2,867,600.67	15,641,183.33	84.5%	100.0%	-	

**CAESAR RODNEY SCHOOL DISTRICT
REPORT OF TAX COLLECTIONS FY 2025**



2023-2024 Taxation revenue based on 95% of total taxable assessment

\$9,001,472

2024-2025 Taxation revenue based on 95% of total taxable assessment

\$9,165,424

2023-2024 Taxation revenue based on 95% of total taxable assessment							2024-2025 Taxation revenue based on 95% of total taxable assessment							
Senior Property Tax & Disabled Veterans' Tax Credit (pre-load & final)							Month Received	Senior Property Tax & Disabled Veterans' Tax Credit (pre-load & final)						
Resident/Penalty	Capitation		Total	% Total	YTD Month Total	YTD % Total		Resident/Penalty	Capitation		Total	% Total	YTD Month Total	YTD % Total
\$23,495	\$937	\$0	\$24,432	0.3%	\$24,432	0.27%	JUL	\$16,829	\$823	\$0	\$17,652	0%	\$17,652	0.19%
\$12,644	\$779	\$0	\$13,423	0.1%	\$37,854	0.42%	AUG	\$9,919	\$420	\$0	\$10,339	0%	\$27,991	0.31%
\$1,100,583	\$32,841	\$0	\$1,133,424	12.6%	\$1,171,279	13.01%	SEP	\$1,203,531	\$35,971	\$0	\$1,239,502	14%	\$1,267,493	13.83%
\$7,134,912	\$212,165	\$0	\$7,347,077	81.6%	\$8,518,355	94.63%	OCT	\$7,043,120	\$217,285	\$574,702	\$7,835,108	85%	\$9,102,601	99.31%
\$149,622	\$4,165	\$524,206	\$677,994	7.5%	\$9,196,349	102.16%	NOV	\$181,161	\$5,097	\$0	\$186,257	2%	\$9,288,858	101.35%
\$91,716	\$2,369	\$0	\$94,085	1.0%	\$9,290,434	103.21%	DEC	\$121,204	\$2,759	\$0	\$123,963	1%	\$9,412,821	102.70%
\$84,361	\$2,945	\$0	\$87,306	1.0%	\$9,377,740	104.18%	JAN			\$0	\$0	0%	\$9,412,821	102.70%
\$40,519	\$1,816	\$0	\$42,335	0.5%	\$9,420,075	104.65%	FEB			\$0	\$0	0%	\$9,412,821	102.70%
\$35,404	\$1,566	\$0	\$36,970	0.4%	\$9,457,045	105.06%	MAR			\$0	\$0	0%	\$9,412,821	102.70%
\$43,791	\$2,248	\$0	\$46,039	0.5%	\$9,503,084	105.57%	APR			\$0	\$0	0%	\$9,412,821	102.70%
\$22,876	\$1,009	\$0	\$23,885	0.3%	\$9,526,969	105.84%	MAY			\$0	\$0	0%	\$9,412,821	102.70%
\$16,306	\$686	\$240,971	\$257,963	0.2%	\$9,543,960	106.03%	JUN			\$0	\$0	0%	\$9,412,821	102.70%
\$8,756,227	\$263,527	\$765,177	\$9,784,932				TOTALS	\$8,575,764	\$262,354	\$574,702	\$9,412,821			

Caesar Rodney School District Financial Report - Revenue
As of December 31, 2024

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	62,703,957.00	61,214,400.00	1,489,557.00	97.6%
Cafeteria Salaries	1,358,524.00	1,411,416.00	0.00	103.9%
Division II, AOC	1,597,880.00	365,432.00	1,232,448.00	22.9%
Division II, AOC - Voc	142,546.00	142,546.00	0.00	100.0%
Division II, Energy	928,896.00	1,319,916.00	0.00	142.1%
Division III, Equalization	10,487,204.00	11,106,867.00	0.00	105.9%
State Transportation	6,850,000.00	4,435,486.50	2,414,513.50	64.8%
Drivers Ed.	34,000.00	36,700.00	0.00	107.9%
Unique Alternative	359,933.00	83,005.07	276,927.93	23.1%
Professional Development	86,022.00	86,022.00	0.00	100.0%
Minor Capital Improvements	1,523,927.00	861,513.00	662,414.00	56.5%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	11,516,942.00	4,798,726.20	6,718,215.80	41.7%
Major Capital Improvements	4,212,280.00	0.00	4,212,280.00	0.0%
Educational Sustainment Fund	1,548,234.00	1,548,234.00	0.00	100.0%
Technology Block Grant	207,203.00	207,203.00	0.00	100.0%
Other State Revenue	4,648,950.00	2,529,996.52	2,118,953.48	54.4%
Total State Funds	108,220,998.00	90,161,963.29	18,059,034.71	83.3%
LOCAL FUNDS				
Current Expense Tax Receipts	9,165,424.00	9,288,858.10	0.00	101.3%
Debt Service Tax Receipts	1,548,266.00	1,520,236.44	28,029.56	98.2%
Debt Service - Impact Fee	300,000.00	213,640.53	86,359.47	71.2%
Tuition Tax Receipts	6,225,965.00	6,131,275.53	94,689.47	98.5%
Minor Capital Tax Receipts	574,342.00	435,920.32	138,421.68	75.9%
Technology Maintenance Match	245,953.00	217,953.17	27,999.83	88.6%
Interest	1,325,000.00	897,678.16	427,321.84	67.7%
Athletics	30,000.00	29,055.50	944.50	96.9%
CSCR	25,000.00	12,987.76	12,012.24	52.0%
Indirect Costs	1,165,192.00	0.00	1,165,192.00	0.0%
Cafeteria	4,376,505.00	1,578,435.90	2,798,069.10	36.1%
Donations	30,000.00	27,786.62	2,213.38	92.6%
Other Match Tax Receipts	1,454,929.00	1,375,588.47	79,340.53	94.5%
Charter	-342,486.00	-488,551.43	0.00	142.6%
Choice	289,277.00	289,277.21	0.00	100.0%
Other Local Revenue	1,390,339.00	2,559,887.53	0.00	184.1%
Total Local Funds	27,803,706.00	24,090,029.81	3,713,676.19	86.6%

**Caesar Rodney School District Financial Report - Revenue
As of December 31, 2024**

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,134,117.00	2,134,117.00	0.00	100.0%
Title I	3,489,271.00	2,623,910.00	865,361.00	75.2%
Title II	86,022.00	551,753.00	0.00	641.4%
Title III	59,106.00	59,106.00	0.00	100.0%
Perkins	209,034.00	209,034.00	0.00	100.0%
Other Federal Revenue	0.00	313,608.00	0.00	0.0%
Total Federal Funds	5,977,550.00	5,891,528.00	86,022.00	98.6%
Grand Total All Funds	142,002,254.00	120,143,521.10	21,858,732.90	84.6%

John S Charlton School Financial Report - Revenue
As of December 31, 2024

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	12,620,440.00	12,126,678.00	493,762.00	96.1%
Division II, AOC	282,670.00	121,712.25	160,957.75	43.1%
Division II, AOC - Voc	32,638.00	32,638.00	0.00	100.0%
Division II, Energy	84,733.00	308,878.00	0.00	364.5%
Division III, Equalization	2,345,145.00	2,345,145.00	0.00	100.0%
State Transportation	2,000,000.00	1,827,389.55	172,610.45	91.4%
Minor Capital Improvements	47,856.00	47,856.00	0.00	100.0%
Total State Funds	17,413,482.00	16,810,296.80	603,185.20	96.5%
LOCAL FUNDS				
Interest	100,000.00	51,220.07	48,779.93	51.2%
Total Local Funds	100,000.00	51,220.07	48,779.93	51.2%
Grand Total All Funds	17,513,482.00	16,861,516.87	651,965.13	96.3%