

Caesar Rodney



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

## **Monthly Financial Report**

**February 2025**

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 02/28/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 65.4%	Operations 66.6%	Federal 41.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
<b>Schools</b>						
Allen Frear Elementary School	37,875.00	12,376.99	11,647.25	30.8%	63.4%	13,850.76
Mcilvaine (J. Ralph) Early Chi	34,275.00	10,599.28	9,119.93	26.6%	57.5%	14,555.79
Major George S. Welch Es	32,050.00	5,462.31	17,619.79	55.0%	72.0%	8,967.90
Magnolia Middle School	183,050.00	37,568.91	67,607.98	36.9%	57.5%	77,873.11
Kent Elementary Iic	6,900.00	3,706.83	2,004.97	29.1%	82.8%	1,188.20
Nellie Hughes Stokes Es	36,525.00	10,481.93	12,898.58	35.3%	64.0%	13,144.49
Star Hill Elementary School	33,450.00	9,208.07	11,283.12	33.7%	61.3%	12,958.81
W. B. Simpson Es	34,950.00	11,754.06	10,395.65	29.7%	63.4%	12,800.29
F. Niel Postlethwait Ms	88,500.00	17,804.62	25,220.55	28.5%	48.6%	45,474.83
W. Reily Brown Es	38,100.00	15,340.64	8,257.68	21.7%	61.9%	14,501.68
David E. Robinson ES	38,625.00	14,717.80	11,450.93	29.6%	67.8%	12,456.27
Fred Fifer Middle School	96,875.00	25,154.75	39,843.11	41.1%	67.1%	31,877.14
Caesar Rodney High School	696,990.00	163,591.37	439,504.90	63.1%	86.5%	93,893.73
Dover Air Force Base Ms	49,979.00	9,916.36	21,297.89	42.6%	62.5%	18,764.75
JS Charlton School	204,000.00	46,210.73	63,501.14	31.1%	53.8%	94,288.13
<b>District Level</b>						
Board Of Ed/District Expenses	40,000.00	134.00	28,994.84	72.5%	72.8%	10,871.16
District Expenditures	2,010,000.00	612,457.55	1,106,322.63	55.0%	85.5%	291,219.82
District Operations (Charlton)	3,942,094.00	675,241.26	2,259,379.87	57.3%	74.4%	1,007,472.87
Superintendent	28,500.00	1,245.75	13,287.37	46.6%	51.0%	13,966.88
Curriculum/Instruction	939,000.00	44,207.27	682,443.38	72.7%	77.4%	212,349.35
Professional Development	8,500.00	-	2,059.95	24.2%	24.2%	6,440.05
Technology (Instructional)	1,123,500.00	93,715.28	457,522.90	40.7%	49.1%	572,261.82
Special School Tuition Payment	800,000.00	97,125.34	81,492.47	10.2%	22.3%	621,382.19
Inclusive Education	1,311,000.00	600,539.54	858,295.21	65.5%	111.3%	(147,834.75)
Maintenance	914,400.00	171,253.61	673,503.95	73.7%	92.4%	69,642.44
Operations/Utilities	1,492,000.00	337,419.45	704,863.96	47.2%	69.9%	449,716.59
Local Transportation	950,000.00	34,021.49	489,132.08	51.5%	55.1%	426,846.43
State Transportation CR	6,850,000.00	138,912.09	3,792,720.71	55.4%	57.4%	2,918,367.20
Personnel/Hr	49,800.00	4,598.59	43,266.36	86.9%	96.1%	1,935.05
Child Nutrition	7,332,767.00	900,433.92	4,491,865.13	61.3%	73.5%	1,940,467.95
<b>Salaries</b>						
State Salaries CR	62,703,957.00	-	44,193,126.48	70.5%	70.5%	18,510,830.52
State Salaries Charlton	12,620,440.00	-	9,486,505.91	75.2%	75.2%	3,133,934.09
Local Salaries CR	25,114,929.00	-	13,542,262.31	53.9%	53.9%	11,572,666.69
Tuition Salaries CR	1,700,000.00	-	580,957.82	34.2%	34.2%	1,119,042.18
Tuition Salaries Charlton	4,675,000.00	-	2,962,773.67	63.4%	63.4%	1,712,226.33
<b>Dover Air Force Base</b>						
Base Salaries	9,395,213.00	-	5,351,380.42	57.0%	57.0%	4,043,832.58
Base Operations	1,128,900.00	226,511.47	759,786.38	67.3%	87.4%	142,602.15
Base Indirect Other Schools	850,000.00	-	283,470.88	33.3%	33.3%	566,529.12
<b>Other Funds</b>						
Minor Capital Improvements	2,098,269.00	864,109.88	295,196.17	14.1%	55.3%	938,962.95
Vocational Education	205,000.00	12,251.59	72,669.87	35.4%	41.4%	120,078.54
Competitive State Grants	4,788,450.00	83,405.13	1,134,930.80	23.7%	25.4%	3,570,114.07
Tuition Reimbursement	75,000.00	-	37,500.00	50.0%	50.0%	37,500.00
Debt Service	2,063,196.00	-	851,775.26	41.3%	41.3%	1,211,420.74
Tuition	2,000,000.00	477,987.08	738,785.13	36.9%	60.8%	783,227.79
Summer School	400,000.00	-	390,999.01	97.7%	97.7%	9,000.99
Copy Center	288,300.00	74,126.54	149,892.96	52.0%	77.7%	64,280.50
<b>Federal Funds</b>						
Title I	3,489,271.00	73,833.07	1,594,544.76	45.7%	47.8%	1,820,893.17
Title III	59,106.00	1,158.93	230.65	0.4%	2.4%	57,716.42
IDEA	2,134,117.00	244,886.64	793,216.81	37.2%	48.6%	1,096,013.55
Perkins	209,034.00	6,151.74	149,796.76	71.7%	74.6%	53,085.50
<b>Total Expenditure Budget</b>	<b>165,401,887.00</b>	<b>6,169,621.86</b>	<b>99,806,606.33</b>	<b>60.3%</b>	<b>64.1%</b>	<b>59,425,658.81</b>
<b>Unbudgeted Items</b>						
ESSER III	18,508,784.00	2,646,409.77	15,862,374.23	85.7%	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							
<i>Senior Property Tax &amp; Disabled Veterans' Tax Credit (pre-load &amp; final)</i>							<i>Month Received</i>	<i>Senior Property Tax &amp; Disabled Veterans' Tax Credit (pre-load &amp; final)</i>						
<i>Resident/Penalty</i>	<i>Capitation</i>	<i>Total</i>	<i>% Total</i>	<i>YTD Month Total</i>	<i>YTD % Total</i>	<i>Resident/Penalty</i>		<i>Capitation</i>	<i>Total</i>	<i>% Total</i>	<i>YTD Month Total</i>	<i>YTD % Total</i>		
\$23,495	\$937	\$0	0.3%	\$24,432	0.27%	<b>JUL</b>	\$16,829	\$823	\$0	\$17,652	0%	\$17,652	0.19%	
\$12,644	\$779	\$0	0.1%	\$13,423	0.42%	<b>AUG</b>	\$9,919	\$420	\$0	\$10,339	0%	\$27,991	0.31%	
\$1,100,583	\$32,841	\$0	12.6%	\$1,133,424	13.01%	<b>SEP</b>	\$1,203,531	\$35,971	\$0	\$1,239,502	14%	\$1,267,493	13.83%	
\$7,134,912	\$212,165	\$0	81.6%	\$7,347,077	94.63%	<b>OCT</b>	\$7,043,120	\$217,285	\$574,702	\$7,835,108	85%	\$9,102,601	99.31%	
\$149,622	\$4,165	\$524,206	7.5%	\$9,196,349	102.16%	<b>NOV</b>	\$181,161	\$5,097	\$0	\$186,257	2%	\$9,288,858	101.35%	
\$91,716	\$2,369	\$0	1.0%	\$9,290,434	103.21%	<b>DEC</b>	\$121,204	\$2,759	\$0	\$123,963	1%	\$9,412,821	102.70%	
\$84,361	\$2,945	\$0	1.0%	\$9,377,740	104.18%	<b>JAN</b>	\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	103.89%	
\$40,519	\$1,816	\$0	0.5%	\$9,420,075	104.65%	<b>FEB</b>	\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	104.31%	
\$35,404	\$1,566	\$0	0.4%	\$9,457,045	105.06%	<b>MAR</b>			\$0	\$0	0%	\$9,560,165	104.31%	
\$43,791	\$2,248	\$0	0.5%	\$9,503,084	105.57%	<b>APR</b>			\$0	\$0	0%	\$9,560,165	104.31%	
\$22,876	\$1,009	\$0	0.3%	\$9,526,969	105.84%	<b>MAY</b>			\$0	\$0	0%	\$9,560,165	104.31%	
\$16,306	\$686	\$240,971	0.2%	\$9,543,960	106.03%	<b>JUN</b>			\$0	\$0	0%	\$9,560,165	104.31%	
<b>\$8,756,227</b>	<b>\$263,527</b>	<b>\$765,177</b>		<b>\$9,784,932</b>		<b>TOTALS</b>	<b>\$8,718,582</b>	<b>\$266,880</b>	<b>\$574,702</b>	<b>\$9,560,165</b>				

**Caesar Rodney School District Financial Report - Revenue**  
**As of February 28, 2025**

	Budget	Received	Anticipated Receipts	Percent Received
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	62,703,957.00	60,452,023.40	2,251,933.60	96.4%
Cafeteria Salaries	1,358,524.00	1,411,416.00	0.00	103.9%
Division II, AOC	1,597,880.00	1,566,068.00	31,812.00	98.0%
Division II, AOC - Voc	142,546.00	142,546.00	0.00	100.0%
Division II, Energy	928,896.00	895,947.68	32,948.32	96.5%
Division III, Equalization	10,487,204.00	11,106,867.00	0.00	105.9%
State Transportation	6,850,000.00	5,426,651.72	1,423,348.28	79.2%
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	5,758,471.44	5,758,470.56	50.0%
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%
<b>Total State Funds</b>	<b>108,220,998.00</b>	<b>92,127,164.83</b>	<b>16,093,833.17</b>	<b>85.1%</b>
<b>LOCAL FUNDS</b>				
Current Expense Tax Receipts	9,165,424.00	9,521,632.83	0.00	103.9%
Debt Service Tax Receipts	1,548,266.00	1,558,371.60	0.00	100.7%
Debt Service - Impact Fee	300,000.00	213,640.53	86,359.47	71.2%
Tuition Tax Receipts	6,225,965.00	6,285,200.10	0.00	101.0%
Minor Capital Tax Receipts	574,342.00	447,606.90	126,735.10	77.9%
Technology Maintenance Match	245,953.00	223,796.46	22,156.54	91.0%
Interest	1,325,000.00	1,246,344.65	78,655.35	94.1%
Athletics	30,000.00	43,635.50	0.00	145.5%
CSCR	25,000.00	32,869.23	0.00	131.5%
Indirect Costs	1,165,192.00	0.00	1,165,192.00	0.0%
Cafeteria	4,376,505.00	2,179,467.45	2,197,037.55	49.8%
Donations	30,000.00	39,472.83	0.00	131.6%
Other Match Tax Receipts	1,454,929.00	1,408,956.73	45,972.27	96.8%
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	2,683,603.18	0.00	193.0%
<b>Total Local Funds</b>	<b>27,803,706.00</b>	<b>25,685,323.77</b>	<b>2,118,382.23</b>	<b>92.4%</b>

**Caesar Rodney School District Financial Report - Revenue  
As of February 28, 2025**

	<b>Budget</b>	<b>Received</b>	<b>Anticipated Receipts</b>	<b>Percent Received</b>
<b>FEDERAL FUNDS</b>				
IDEA Part B	2,134,117.00	2,134,117.00	0.00	100.0%
Title I	3,489,271.00	2,812,910.56	676,360.44	80.6%
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%
<b>Total Federal Funds</b>	<b>5,977,550.00</b>	<b>6,080,528.56</b>	<b>0.00</b>	<b>101.7%</b>
<b>Grand Total All Funds</b>	<b>142,002,254.00</b>	<b>123,893,017.16</b>	<b>18,109,236.84</b>	<b>87.2%</b>

**John S Charlton School Financial Report - Revenue**  
**As of February 28, 2025**

	Budget	Received	Anticipated Receipts	Percent Received
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	12,620,440.00	12,126,678.00	493,762.00	96.1%
Division II, AOC	282,670.00	345,857.00	0.00	122.4%
Division II, AOC - Voc	32,638.00	32,638.00	0.00	100.0%
Division II, Energy	84,733.00	84,733.25	0.00	100.0%
Division III, Equalization	2,345,145.00	2,345,145.00	0.00	100.0%
State Transportation	2,000,000.00	1,856,894.43	143,105.57	92.8%
Minor Capital Improvements	47,856.00	47,856.00	0.00	100.0%
<b>Total State Funds</b>	<b>17,413,482.00</b>	<b>16,839,801.68</b>	<b>573,680.32</b>	<b>96.7%</b>
<b>LOCAL FUNDS</b>				
Interest	100,000.00	85,468.31	14,531.69	85.5%
Other Local Revenue	0.00	1,232.39	0.00	0.0%
<b>Total Local Funds</b>	<b>100,000.00</b>	<b>86,700.70</b>	<b>13,299.30</b>	<b>86.7%</b>
<b>Grand Total All Funds</b>	<b>17,513,482.00</b>	<b>16,926,502.38</b>	<b>586,979.62</b>	<b>96.6%</b>