



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

May 2025

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 05/31/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 92.3%	Operations 91.8%	Federal 66.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	37,875.00	10,556.77	21,881.27	57.8%	85.6%	5,436.96
Mcilvaine (J. Ralph) Early Chi	34,275.00	17,263.57	13,976.22	40.8%	91.1%	3,035.21
Major George S. Welch Es	32,050.00	5,694.99	25,835.28	80.6%	98.4%	519.73
Magnolia Middle School	183,050.00	49,954.83	123,498.20	67.5%	94.8%	9,596.97
Nellie Hughes Stokes Es	36,525.00	17,142.57	17,730.14	48.5%	95.5%	1,652.29
Star Hill Elementary School	33,450.00	9,921.90	18,432.13	55.1%	84.8%	5,095.97
W. B. Simpson Es	34,950.00	13,922.31	18,729.49	53.6%	93.4%	2,298.20
F. Niel Postlethwait Ms	88,500.00	15,174.89	71,888.85	81.2%	98.4%	1,436.26
W. Reily Brown Es	38,100.00	21,631.33	15,094.87	39.6%	96.4%	1,373.80
David E. Robinson ES	38,625.00	12,397.92	25,787.41	66.8%	98.9%	439.67
Fred Fifer Middle School	96,875.00	20,972.97	65,836.00	68.0%	89.6%	10,066.03
Caesar Rodney High School	696,990.00	86,605.76	608,717.40	87.3%	99.8%	1,666.84
Dover Air Force Base Ms	49,979.00	19,765.26	29,045.60	58.1%	97.7%	1,168.14
JS Charlton School	204,000.00	76,870.10	126,984.35	62.2%	99.9%	145.55
District Level						
Board Of Ed/District Expenses	40,000.00	2,665.65	36,996.74	92.5%	99.2%	337.61
District Expenditures	2,010,000.00	304,620.56	1,441,976.86	71.7%	86.9%	263,402.58
District Operations (Charlton)	3,942,094.00	327,092.06	3,338,217.25	84.7%	93.0%	276,784.69
Superintendent	28,500.00	9,846.12	17,237.79	60.5%	95.0%	1,416.09
Curriculum/Instruction	939,000.00	118,670.69	803,462.41	85.6%	98.2%	16,866.90
Professional Development	8,500.00	2,040.92	4,659.24	54.8%	78.8%	1,799.84
Technology (Instructional)	1,123,500.00	212,229.34	700,484.86	62.3%	81.2%	210,785.80
Special School Tuition Payment	800,000.00	40,485.57	133,307.31	16.7%	21.7%	626,207.12
Inclusive Education	1,311,000.00	357,103.80	1,306,699.25	99.7%	126.9%	(352,803.05)
Maintenance	914,400.00	87,237.12	814,741.77	89.1%	98.6%	12,421.11
Operations/Utilities	1,492,000.00	188,065.04	1,180,199.54	79.1%	91.7%	123,735.42
Local Transportation	950,000.00	54,062.09	698,743.55	73.6%	79.2%	197,194.36
State Transportation CR	6,850,000.00	76,833.60	5,804,467.17	84.7%	85.9%	968,699.23
Personnel/Hr	49,800.00	314.84	49,325.77	99.0%	99.7%	159.39
Child Nutrition	7,332,767.00	470,674.44	6,451,393.61	88.0%	94.4%	410,698.95
Salaries						
State Salaries CR	62,703,957.00	-	64,035,812.34	102.1%	102.1%	(1,331,855.34)
State Salaries Charlton	12,620,440.00	-	13,060,690.03	103.5%	103.5%	(440,250.03)
Local Salaries CR	25,114,929.00	-	18,345,682.59	73.0%	73.0%	6,769,246.41
Tuition Salaries CR	1,700,000.00	-	767,079.22	45.1%	45.1%	932,920.78
Tuition Salaries Charlton	4,675,000.00	-	4,121,929.66	88.2%	88.2%	553,070.34
Dover Air Force Base						
Base Salaries	9,395,213.00	-	7,622,803.28	81.1%	81.1%	1,772,409.72
Base Operations	1,128,900.00	122,958.09	958,325.49	84.9%	95.8%	47,616.42
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	1,156,663.11	664,583.99	31.7%	86.8%	277,021.90
Vocational Education	205,000.00	33,766.94	138,106.12	67.4%	83.8%	33,126.94
Competitive State Grants	4,788,450.00	53,489.02	2,200,803.15	46.0%	47.1%	2,534,157.83
Tuition Reimbursement	75,000.00	-	37,500.00	50.0%	50.0%	37,500.00
Debt Service	2,063,196.00	-	2,099,873.66	101.8%	101.8%	(36,677.66)
Tuition	2,000,000.00	235,353.69	1,060,483.00	53.0%	64.8%	704,163.31
Summer School	400,000.00	-	391,648.40	97.9%	97.9%	8,351.60
Copy Center	288,300.00	34,745.50	207,344.85	71.9%	84.0%	46,209.65
Federal Funds						
Title I	3,489,271.00	146,128.82	2,580,818.51	74.0%	78.2%	762,323.67
Title III	59,106.00	1,158.93	230.65	0.4%	2.4%	57,716.42
IDEA	2,134,117.00	104,465.28	1,389,548.25	65.1%	70.0%	640,103.47
Perkins	209,034.00	2,276.77	178,800.36	85.5%	86.6%	27,956.87
Total Expenditure Budget	165,401,887.00	4,523,054.72	144,114,974.43	87.1%	89.9%	16,763,857.85
Unbudgeted Items						
ESSER III	18,508,784.00	1,884.00	18,506,900.00	100.0%	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

<i>Senior Property Tax & Disabled Veterans' Tax Credit (pre- load & final)</i>							Month Received	<i>Senior Property Tax & Disabled Veterans' Tax Credit (pre-load & 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	\$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	\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	103.89%
\$40,519	\$1,816	\$0	\$42,335	0.5%	\$9,420,075	104.65%	FEB	\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	104.31%
\$35,404	\$1,566	\$0	\$36,970	0.4%	\$9,457,045	105.06%	MAR	\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	104.84%
\$43,791	\$2,248	\$0	\$46,039	0.5%	\$9,503,084	105.57%	APR	\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	105.54%
\$22,876	\$1,009	\$0	\$23,885	0.3%	\$9,526,969	105.84%	MAY	\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	105.85%
\$16,306	\$686	\$240,971	\$257,963	0.2%	\$9,543,960	106.03%	JUN				\$0	0%	\$9,701,523	105.85%
\$8,756,227	\$263,527	\$765,177	\$9,784,932				TOTALS	\$8,855,843	\$270,978	\$574,702	\$9,701,523			

Caesar Rodney School District Financial Report - Revenue
As of May 31, 2025

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	62,703,957.00	63,165,949.68	0.00	100.7%
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	6,323,673.47	526,326.53	92.3%
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	9,597,452.40	1,919,489.60	83.3%
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	2,541,941.52	2,107,008.48	54.7%
Total State Funds	108,220,998.00	99,589,038.82	8,631,959.18	92.0%
LOCAL FUNDS				
Current Expense Tax Receipts	9,165,424.00	9,701,523.50	0.00	105.8%
Debt Service Tax Receipts	1,548,266.00	1,587,752.15	0.00	102.6%
Debt Service - Impact Fee	300,000.00	356,259.97	0.00	118.8%
Tuition Tax Receipts	6,225,965.00	6,403,788.55	0.00	102.9%
Minor Capital Tax Receipts	574,342.00	456,610.61	117,731.39	79.5%
Technology Maintenance Match	245,953.00	228,298.32	17,654.68	92.8%
Interest	1,325,000.00	1,787,207.88	0.00	134.9%
Athletics	30,000.00	53,940.50	0.00	179.8%
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	3,407,543.29	968,961.71	77.9%
Donations	30,000.00	46,677.83	0.00	155.6%
Other Match Tax Receipts	1,454,929.00	1,434,664.73	20,264.27	98.6%
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	2,901,216.38	0.00	208.7%
Total Local Funds	27,803,706.00	28,199,078.72	0.00	101.4%

Caesar Rodney School District Financial Report - Revenue
As of May 31, 2025

	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	2,812,910.56	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	317,608.00	0.00	0.0%
Total Federal Funds	5,977,550.00	6,084,528.56	0.00	101.8%
Grand Total All Funds	142,002,254.00	133,872,646.10	8,129,607.90	94.3%

John S Charlton School Financial Report - Revenue
As of May 31, 2025

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	12,620,440.00	12,694,985.17	0.00	100.6%
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	1,857,530.87	142,469.13	92.9%
Minor Capital Improvements	47,856.00	47,856.00	0.00	100.0%
Total State Funds	17,413,482.00	17,408,745.29	4,736.71	100.0%
LOCAL FUNDS				
Interest	100,000.00	141,308.05	0.00	141.3%
Other Local Revenue	0.00	1,232.39	0.00	0.0%
Total Local Funds	100,000.00	142,540.44	0.00	142.5%
Grand Total All Funds	17,513,482.00	17,551,285.73	0.00	100.2%