



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

August 2025

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 8/31/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 15.4%	Operations 17.0%	Federal 91.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	37,875.00	13,661.39	667.71	1.8%	37.8%	23,545.90
Mcilvaine (J. Ralph) Early Chi	34,275.00	10,548.22	87.98	0.3%	31.0%	23,638.80
Major George S. Welch Es	29,550.00	13,072.98	1,337.89	4.5%	48.8%	15,139.13
Magnolia Middle School	186,250.00	61,730.95	8,662.52	4.7%	37.8%	115,856.53
Kent Elementary Ilc	5,750.00	3,176.25	23.75	0.4%	55.7%	2,550.00
Nellie Hughes Stokes Es	36,525.00	17,119.87	4,990.64	13.7%	60.5%	14,414.49
Star Hill Elementary School	33,450.00	20,971.65	2,207.95	6.6%	69.3%	10,270.40
W. B. Simpson Es	34,950.00	15,110.62	4,861.03	13.9%	57.1%	14,978.35
F. Niel Postlethwait Ms	88,500.00	26,778.26	3,382.84	3.8%	34.1%	58,338.90
W. Reily Brown Es	38,100.00	26,130.00	226.00	0.6%	69.2%	11,744.00
David E. Robinson ES	38,625.00	29,130.70	303.99	0.8%	76.2%	9,190.31
Fred Fifer Middle School	96,875.00	29,214.62	17,712.80	18.3%	48.4%	49,947.58
Caesar Rodney High School	716,990.00	462,167.75	63,860.71	8.9%	73.4%	190,961.54
Dover Air Force Base Ms	42,550.00	19,203.40	2,572.37	6.0%	51.2%	20,774.23
JS Charlton School	190,400.00	61,203.50	22,002.51	11.6%	43.7%	107,193.99
District Level						
Board Of Ed/District Expenses	47,000.00	4,400.00	10,219.96	21.7%	31.1%	32,380.04
District Expenditures	2,395,000.00	964,584.22	272,590.12	11.4%	51.7%	1,157,825.66
District Operations (Charlton)	4,122,455.00	913,717.00	333,604.09	8.1%	30.3%	2,875,133.91
Superintendent	25,000.00	1,125.00	3,575.77	14.3%	18.8%	20,299.23
Curriculum/Instruction	931,459.00	382,049.47	191,209.36	20.5%	61.5%	358,200.17
Professional Development	8,500.00	-	300.00	3.5%	3.5%	8,200.00
Technology (Instructional)	926,500.00	270,072.71	60,779.21	6.6%	35.7%	595,648.08
Special School Tuition Payment	514,293.00	330,818.81	13,126.10	2.6%	66.9%	170,348.09
Special Services CR	1,600,000.00	819,698.08	123,332.82	7.7%	58.9%	656,969.10
Maintenance	900,000.00	773,405.31	117,667.20	13.1%	99.0%	8,927.49
Operations/Utilities	1,638,867.00	839,028.83	151,644.02	9.3%	60.4%	648,194.15
Local Transportation	950,000.00	32,188.10	27,703.30	2.9%	6.3%	890,108.60
State Transportation CR	6,432,498.00	282,367.99	407,623.08	6.3%	10.7%	5,742,506.93
Personnel/Hr	59,800.00	19,632.73	2,319.56	3.9%	36.7%	37,847.71
Child Nutrition	6,795,416.00	653,740.50	839,704.15	12.4%	22.0%	5,301,971.35
Salaries						
State Salaries CR	69,116,000.00	-	10,627,083.59	15.4%	15.4%	58,488,916.41
State Salaries Charlton	14,600,000.00	-	1,267,193.84	8.7%	8.7%	13,332,806.16
Local Salaries CR	27,631,507.00	-	3,791,301.18	13.7%	13.7%	23,840,205.82
Tuition Salaries CR	500,000.00	-	93,787.16	18.8%	18.8%	406,212.84
Tuition Salaries Charlton	6,000,000.00	-	890,860.37	14.8%	14.8%	5,109,139.63
Dover Air Force Base						
Base Salaries	9,800,292.00	-	1,384,597.30	14.1%	14.1%	8,415,694.70
Base Operations	946,600.00	205,779.26	92,171.00	9.7%	31.5%	648,649.74
Base Indirect Other Schools	2,566,000.00	-	-	0.0%	0.0%	2,566,000.00
Other Funds						
Major Capital Improvements	5,262,280.00	-	-	0.0%	0.0%	5,262,280.00
Minor Capital Improvements	2,313,797.00	-	-	0.0%	0.0%	2,313,797.00
Vocational Education	185,546.00	8,700.00	795.90	0.4%	5.1%	176,050.10
Competitive State Grants	4,120,687.00	125,141.22	7,018.84	0.2%	3.2%	3,988,526.94
Tuition Reimbursement	85,000.00	-	-	0.0%	0.0%	85,000.00
Debt Service	2,011,208.00	-	550,499.98	27.4%	27.4%	1,460,708.02
Tuition	1,700,000.00	665,898.70	30,073.52	1.8%	40.9%	1,004,027.78
Summer School	500,000.00	-	372,591.72	74.5%	74.5%	127,408.28
Copy Center	274,885.00	228,214.35	19,612.65	7.1%	90.2%	27,058.00
Federal Funds						
Title I	3,489,271.00	-	-	0.0%	0.0%	3,489,271.00
Title III	59,106.00	-	-	0.0%	0.0%	59,106.00
IDEA	2,134,117.00	-	-	0.0%	0.0%	2,134,117.00
Perkins	209,034.00	-	-	0.0%	0.0%	209,034.00
Total Expenditure Budget	182,462,783.00	8,329,782.44	21,815,886.48	12.0%	16.5%	147,054,834.08

**CAESAR RODNEY SCHOOL DISTRICT
REPORT OF TAX COLLECTIONS FY 2026**



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

\$9,165,424

2025-2026 Taxation revenue based on 95% of total taxable assessment

\$9,316,445

<i>Senior Property Tax & Disabled Veterans' Tax Credit (pre- load & final)</i>									<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>Month Received</i>		<i>Resident/Penalty</i>	<i>Capitation</i>		<i>Total</i>	<i>% Total</i>	<i>YTD Month Total</i>	<i>YTD % Total</i>	
\$16,829	\$823	\$0	\$17,652	0%	\$17,652	0.19%	JUL		\$13,267	\$1,056	\$0	\$14,323	0%	\$14,323	0.15%	
\$9,919	\$420	\$0	\$10,339	0%	\$27,991	0.30%	AUG		\$65,704	\$2,836	\$0	\$68,540	1%	\$82,863	0.89%	
\$1,203,531	\$35,971	\$0	\$1,239,502	13%	\$1,267,493	13.60%	SEP					\$0	0%	\$82,863	0.89%	
\$7,043,120	\$217,285	\$574,702	\$7,835,108	84%	\$9,102,601	97.70%	OCT					\$0	0%	\$82,863	0.89%	
\$181,161	\$5,097	\$0	\$186,257	2%	\$9,288,858	99.70%	NOV					\$0	0%	\$82,863	0.89%	
\$121,204	\$2,759	\$0	\$123,963	1%	\$9,412,821	101.03%	DEC					\$0	0%	\$82,863	0.89%	
\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	102.20%	JAN					\$0	0%	\$82,863	0.89%	
\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	102.62%	FEB					\$0	0%	\$82,863	0.89%	
\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	103.14%	MAR					\$0	0%	\$82,863	0.89%	
\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	103.83%	APR					\$0	0%	\$82,863	0.89%	
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY					\$0	0%	\$82,863	0.89%	
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN					\$0	0%	\$82,863	0.89%	
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS		\$78,971	\$3,892	\$0	\$82,863				

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	70,000,000.00	67,633,228.71	2,366,771.29	96.6%
Cafeteria Salaries	1,411,416.00	1,266,539.00	144,877.00	89.7%
Division II, AOC	1,566,068.00	319,457.00	1,246,611.00	20.4%
Division II, AOC - Voc	142,546.00	108,605.00	33,941.00	76.2%
Division II, Energy	1,120,092.00	1,187,924.00	0.00	106.1%
Division III, Equalization	11,140,901.00	9,888,038.00	1,252,863.00	88.8%
State Transportation	6,432,498.00	3,162,337.00	3,270,161.00	49.2%
Drivers Ed.	36,700.00	33,030.00	3,670.00	90.0%
Unique Alternative	360,005.00	0.00	360,005.00	0.0%
Professional Development	78,481.00	39,241.00	39,240.00	50.0%
Minor Capital Improvements	1,388,278.00	0.00	1,388,278.00	0.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	13,384,992.00	0.00	13,384,992.00	0.0%
Major Capital Improvements	5,262,280.00	0.00	5,262,280.00	0.0%
Educational Sustainment Fund	1,548,234.00	1,393,410.00	154,824.00	90.0%
Technology Block Grant	207,203.00	186,484.00	20,719.00	90.0%
Other State Revenue	4,137,206.00	1,400,905.00	2,736,301.00	33.9%
Total State Funds	118,231,400.00	86,633,698.71	31,597,701.29	73.3%
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	82,862.77	9,233,582.23	0.9%
Debt Service Tax Receipts	1,425,317.00	14,044.60	1,411,272.40	1.0%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	5,942,410.00	50,910.39	5,891,499.61	0.9%
Minor Capital Tax Receipts	925,519.00	3,715.17	921,803.83	0.4%
Technology Maintenance Match	252,801.00	2,035.89	250,765.11	0.8%
Interest	1,000,000.00	217,054.78	782,945.22	21.7%
Athletics	45,000.00	0.00	45,000.00	0.0%
CSCR	25,000.00	26,448.84	0.00	105.8%
Cafeteria	3,700,000.00	207,037.95	3,492,962.05	5.6%
Preschool Tuition	0.00	3,750.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	9,575.50	1,169,130.50	0.8%
Charter	-575,000.00	0.00	-575,000.00	0.0%
Choice	250,000.00	0.00	250,000.00	0.0%
Other Local Revenue	2,716,000.00	170,714.15	2,545,285.85	6.3%
Total Local Funds	26,519,406.00	788,150.04	25,731,255.96	3.0%

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

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,134,117.00	0.00	2,134,117.00	0.0%
Title I	2,623,910.00	0.00	2,623,910.00	0.0%
Title II	551,753.00	0.00	551,753.00	0.0%
Title III	59,106.00	0.00	59,106.00	0.0%
Perkins	209,034.00	0.00	209,034.00	0.0%
Other Federal Revenue	313,608.00	0.00	313,608.00	0.0%
Total Federal Funds	5,891,528.00	0.00	5,891,528.00	0.0%
Grand Total All Funds	150,642,334.00	87,421,848.75	63,220,485.25	58.0%

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	14,600,000.00	13,652,095.12	947,904.88	93.5%
Division II, AOC	345,857.00	107,103.00	238,754.00	31.0%
Division II, AOC - Voc	32,638.00	24,482.00	8,156.00	75.0%
Division II, Energy	129,589.00	277,990.00	0.00	214.5%
Division III, Equalization	2,345,145.00	2,110,631.00	234,514.00	90.0%
State Transportation	1,857,530.00	928,765.00	928,765.00	50.0%
Minor Capital Improvements	128,837.00	0.00	128,837.00	0.0%
Total State Funds	19,439,596.00	17,101,066.12	2,338,529.88	88.0%
LOCAL FUNDS				
Interest	100,000.00	15,867.44	84,132.56	15.9%
Other Local Revenue	3,750,000.00	0.00	3,750,000.00	0.0%
Total Local Funds	3,850,000.00	15,867.44	3,834,132.56	0.4%
Grand Total All Funds	23,289,596.00	17,116,933.56	6,172,662.44	73.5%