



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

September 2025

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 9/30/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 23.1%	Operations 25.2%	Federal 100.0%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	37,875.00	10,752.61	4,748.79	12.5%	40.9%	22,373.60
Mcilvaine (J. Ralph) Early Chi	34,275.00	13,301.06	1,253.89	3.7%	42.5%	19,720.05
Major George S. Welch Es	29,550.00	8,387.07	6,231.15	21.1%	49.5%	14,931.78
Magnolia Middle School	186,250.00	62,180.72	13,156.06	7.1%	40.4%	110,913.22
Kent Elementary Ilc	5,750.00	3,094.23	105.77	1.8%	55.7%	2,550.00
Nellie Hughes Stokes Es	36,525.00	15,679.31	7,607.34	20.8%	63.8%	13,238.35
Star Hill Elementary School	33,450.00	20,312.27	6,106.55	18.3%	79.0%	7,031.18
W. B. Simpson Es	34,950.00	14,330.71	6,347.29	18.2%	59.2%	14,272.00
F. Niel Postlethwait Ms	88,500.00	28,181.13	10,090.17	11.4%	43.2%	50,228.70
W. Reily Brown Es	38,100.00	26,402.54	523.25	1.4%	70.7%	11,174.21
David E. Robinson ES	38,625.00	28,217.03	1,567.26	4.1%	77.1%	8,840.71
Fred Fifer Middle School	96,875.00	35,865.17	22,933.94	23.7%	60.7%	38,075.89
Caesar Rodney High School	716,990.00	447,784.95	115,965.57	16.2%	78.6%	153,239.48
Dover Air Force Base Ms	42,550.00	12,689.66	1,897.90	4.5%	34.3%	27,962.44
JS Charlton School	190,400.00	59,648.62	24,059.29	12.6%	44.0%	106,692.09
District Level						
Board Of Ed/District Expenses	47,000.00	4,341.65	10,650.15	22.7%	31.9%	32,008.20
District Expenditures	2,395,000.00	896,008.76	353,991.95	14.8%	52.2%	1,144,999.29
District Operations (Charlton)	4,122,455.00	802,723.36	731,752.01	17.8%	37.2%	2,587,979.63
Superintendent	25,000.00	1,125.00	5,270.76	21.1%	25.6%	18,604.24
Curriculum/Instruction	931,459.00	337,495.29	246,930.06	26.5%	62.7%	347,033.65
Professional Development	8,500.00	-	382.90	4.5%	4.5%	8,117.10
Technology (Instructional)	926,500.00	297,406.84	91,406.42	9.9%	42.0%	537,686.74
Special School Tuition Payment	514,293.00	332,275.32	23,640.41	4.6%	69.2%	158,377.27
Special Services CR	1,600,000.00	822,173.95	225,018.86	14.1%	65.4%	552,807.19
Maintenance	900,000.00	588,190.67	294,743.11	32.7%	98.1%	17,066.22
Operations/Utilities	1,638,867.00	720,127.35	275,548.93	16.8%	60.8%	643,190.72
Local Transportation	950,000.00	83,392.90	116,159.56	12.2%	21.0%	750,447.54
State Transportation CR	6,432,498.00	246,280.69	704,915.02	11.0%	14.8%	5,481,302.29
Personnel/Hr	59,800.00	21,650.99	6,036.04	10.1%	46.3%	32,112.97
Child Nutrition	6,795,416.00	663,041.65	1,264,090.20	18.6%	28.4%	4,868,284.15
Salaries						
State Salaries CR	69,116,000.00	-	15,990,629.04	23.1%	23.1%	53,125,370.96
State Salaries Charlton	14,600,000.00	-	4,045,231.50	27.7%	27.7%	10,554,768.50
Local Salaries CR	27,631,507.00	-	5,689,076.09	20.6%	20.6%	21,942,430.91
Tuition Salaries CR	500,000.00	-	137,321.61	27.5%	27.5%	362,678.39
Tuition Salaries Charlton	6,000,000.00	-	1,237,139.87	20.6%	20.6%	4,762,860.13
Dover Air Force Base						
Base Salaries	9,800,292.00	-	2,025,063.97	20.7%	20.7%	7,775,228.03
Base Operations	946,600.00	204,958.07	114,826.45	12.1%	33.8%	626,815.48
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	8,169.03	1,536.87	0.8%	5.2%	175,840.10
Competitive State Grants	4,120,687.00	-	181,952.27	4.4%	4.4%	3,938,734.73
Tuition Reimbursement	85,000.00	-	-	0.0%	0.0%	85,000.00
Debt Service	2,011,208.00	-	1,129,055.85	56.1%	56.1%	882,152.15
Tuition	1,700,000.00	666,577.17	33,298.09	2.0%	41.2%	1,000,124.74
Summer School	500,000.00	-	386,025.88	77.2%	77.2%	113,974.12
Copy Center	274,885.00	208,601.70	39,225.30	14.3%	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	7,691,367.47	35,583,513.39	19.5%	23.7%	133,925,622.14

**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>Month Received</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>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	\$1,236,616	\$37,901	\$0	\$1,274,517	14%	\$1,357,380	14.57%
\$7,043,120	\$217,285	\$574,702	\$7,835,108	84%	\$9,102,601	97.70%	OCT				\$0	0%	\$1,357,380	14.57%
\$181,161	\$5,097	\$0	\$186,257	2%	\$9,288,858	99.70%	NOV				\$0	0%	\$1,357,380	14.57%
\$121,204	\$2,759	\$0	\$123,963	1%	\$9,412,821	101.03%	DEC				\$0	0%	\$1,357,380	14.57%
\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	102.20%	JAN				\$0	0%	\$1,357,380	14.57%
\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	102.62%	FEB				\$0	0%	\$1,357,380	14.57%
\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	103.14%	MAR				\$0	0%	\$1,357,380	14.57%
\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	103.83%	APR				\$0	0%	\$1,357,380	14.57%
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY				\$0	0%	\$1,357,380	14.57%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN				\$0	0%	\$1,357,380	14.57%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$1,315,587	\$41,793	\$0	\$1,357,380			

Caesar Rodney School District Financial Report - Revenue
As of September 30, 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	2,699,875.00	1,437,331.00	65.3%
Total State Funds	118,231,400.00	87,932,668.71	30,298,731.29	74.4%
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	1,357,379.51	7,959,065.49	14.6%
Debt Service Tax Receipts	1,425,317.00	236,366.99	1,188,950.01	16.6%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	5,942,410.00	839,525.71	5,102,884.29	14.1%
Minor Capital Tax Receipts	925,519.00	60,763.94	864,755.06	6.6%
Technology Maintenance Match	252,801.00	33,916.08	218,884.92	13.4%
Interest	1,000,000.00	343,058.97	656,941.03	34.3%
Athletics	45,000.00	15,905.00	29,095.00	35.3%
CSCR	25,000.00	26,448.84	0.00	105.8%
Cafeteria	3,700,000.00	333,401.63	3,366,598.37	9.0%
Preschool Tuition	0.00	7,750.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	153,036.36	1,025,669.64	13.0%
Charter	-575,000.00	-221,913.61	-353,086.39	38.6%
Choice	250,000.00	0.00	250,000.00	0.0%
Other Local Revenue	2,716,000.00	264,120.53	2,451,879.47	9.7%
Total Local Funds	26,519,406.00	3,449,759.95	23,069,646.05	13.0%

Caesar Rodney School District Financial Report - Revenue
As of September 30, 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	91,382,428.66	59,259,905.34	60.7%

John S Charlton School Financial Report - Revenue
As of September 30, 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	24,086.40	75,913.60	24.1%
Other Local Revenue	3,750,000.00	0.00	3,750,000.00	0.0%
Total Local Funds	3,850,000.00	24,086.40	3,825,913.60	0.6%
Grand Total All Funds	23,289,596.00	17,125,152.52	6,164,443.48	73.5%