



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

October 2025

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 10/31/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 34.6%	Operations 33.7%	Federal 8.3%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	37,875.00	12,993.36	7,923.96	20.9%	55.2%	16,957.68
Mcilvaine (J. Ralph) Early Chi	34,275.00	9,107.78	9,883.87	28.8%	55.4%	15,283.35
Major George S. Welch Es	29,550.00	6,392.93	8,766.04	29.7%	51.3%	14,391.03
Magnolia Middle School	186,250.00	55,677.68	33,719.62	18.1%	48.0%	96,852.70
Kent Elementary Ilc	5,750.00	2,794.13	765.36	13.3%	61.9%	2,190.51
Nellie Hughes Stokes Es	36,525.00	14,932.73	8,342.20	22.8%	63.7%	13,250.07
Star Hill Elementary School	33,450.00	18,287.04	9,277.35	27.7%	82.4%	5,885.61
W. B. Simpson Es	34,950.00	11,381.04	8,590.52	24.6%	57.1%	14,978.44
F. Niel Postlethwait Ms	88,500.00	16,740.74	18,458.70	20.9%	39.8%	53,300.56
W. Reily Brown Es	38,100.00	25,922.52	3,274.53	8.6%	76.6%	8,902.95
David E. Robinson ES	38,625.00	25,600.35	5,019.64	13.0%	79.3%	8,005.01
Fred Fifer Middle School	96,875.00	28,355.34	30,294.40	31.3%	60.5%	38,225.26
Caesar Rodney High School	716,990.00	410,750.49	184,005.63	25.7%	83.0%	122,233.88
Dover Air Force Base Ms	42,550.00	16,901.70	6,618.66	15.6%	55.3%	19,029.64
JS Charlton School	190,400.00	57,426.54	41,916.58	22.0%	52.2%	91,056.88
District Level						
Board Of Ed/District Expenses	47,000.00	3,721.83	11,866.63	25.2%	33.2%	31,411.54
District Expenditures	2,395,000.00	815,110.50	444,614.61	18.6%	52.6%	1,135,274.89
District Operations (Charlton)	4,122,455.00	799,742.27	1,123,295.91	27.2%	46.6%	2,199,416.82
Superintendent	25,000.00	600.00	5,840.38	23.4%	25.8%	18,559.62
Curriculum/Instruction	931,459.00	32,543.39	589,908.24	63.3%	66.8%	309,007.37
Professional Development	8,500.00	-	382.90	4.5%	4.5%	8,117.10
Technology (Instructional)	926,500.00	238,981.07	150,570.46	16.3%	42.0%	536,948.47
Special School Tuition Payment	514,293.00	284,116.54	43,791.69	8.5%	63.8%	186,384.77
Special Services CR	1,600,000.00	610,937.12	447,190.05	27.9%	66.1%	541,872.83
Maintenance	900,000.00	431,582.45	454,236.60	50.5%	98.4%	14,180.95
Operations/Utilities	1,638,867.00	650,255.64	482,350.64	29.4%	69.1%	506,260.72
Local Transportation	950,000.00	102,426.92	152,254.11	16.0%	26.8%	695,318.97
State Transportation CR	6,432,498.00	198,786.11	1,319,902.81	20.5%	23.6%	4,913,809.08
Personnel/Hr	59,800.00	18,338.47	13,044.57	21.8%	52.5%	28,416.96
Child Nutrition	6,795,416.00	309,130.20	2,220,030.62	32.7%	37.2%	4,266,255.18
Salaries						
State Salaries CR	69,116,000.00	-	24,503,932.02	35.5%	35.5%	44,612,067.98
State Salaries Charlton	14,600,000.00	-	5,623,145.27	38.5%	38.5%	8,976,854.73
Local Salaries CR	27,631,507.00	-	7,881,048.96	28.5%	28.5%	19,750,458.04
Tuition Salaries CR	500,000.00	-	209,365.03	41.9%	41.9%	290,634.97
Tuition Salaries Charlton	6,000,000.00	-	1,747,298.74	29.1%	29.1%	4,252,701.26
Dover Air Force Base						
Base Salaries	9,800,292.00	-	2,975,796.85	30.4%	30.4%	6,824,495.15
Base Operations	946,600.00	124,545.68	197,809.80	20.9%	34.1%	624,244.52
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	126,249.41	3,750.59	0.2%	5.6%	2,183,797.00
Vocational Education	185,546.00	7,067.18	6,268.74	3.4%	7.2%	172,210.08
Competitive State Grants	4,120,687.00	-	273,586.35	6.6%	6.6%	3,847,100.65
Tuition Reimbursement	85,000.00	-	1,839.86	2.2%	2.2%	83,160.14
Debt Service	2,011,208.00	-	1,240,881.75	61.7%	61.7%	770,326.25
Tuition	1,700,000.00	602,884.41	115,263.93	6.8%	42.2%	981,851.66
Summer School	500,000.00	-	386,025.88	77.2%	77.2%	113,974.12
Copy Center	274,885.00	169,369.50	78,457.50	28.5%	90.2%	27,058.00
Federal Funds						
Title I	3,489,271.00	82,643.87	718,558.12	20.6%	23.0%	2,688,069.01
Title III	59,106.00	-	-	0.0%	0.0%	59,106.00
IDEA	2,134,117.00	68,193.54	214,653.34	10.1%	13.3%	1,851,270.12
Perkins	209,034.00	-	-	0.0%	0.0%	209,034.00
Total Expenditure Budget	182,462,783.00	6,390,490.47	54,013,820.01	29.6%	33.1%	116,796,192.52

**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>							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>
\$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	\$7,035,618	\$218,639	\$658,538	\$7,912,795	85%	\$9,270,175	99.50%
\$181,161	\$5,097	\$0	\$186,257	2%	\$9,288,858	99.70%	NOV				\$0	0%	\$9,270,175	99.50%
\$121,204	\$2,759	\$0	\$123,963	1%	\$9,412,821	101.03%	DEC				\$0	0%	\$9,270,175	99.50%
\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	102.20%	JAN				\$0	0%	\$9,270,175	99.50%
\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	102.62%	FEB				\$0	0%	\$9,270,175	99.50%
\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	103.14%	MAR				\$0	0%	\$9,270,175	99.50%
\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	103.83%	APR				\$0	0%	\$9,270,175	99.50%
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY				\$0	0%	\$9,270,175	99.50%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN				\$0	0%	\$9,270,175	99.50%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,351,205	\$260,432	\$658,538	\$9,270,175			

Caesar Rodney School District Financial Report - Revenue
As of October 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	3,171,429.74	3,261,068.26	49.3%
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	78,481.00	0.00	100.0%
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	2,741,050.50	10,643,941.50	20.5%
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	2,710,375.00	1,426,831.00	65.5%
Total State Funds	118,231,400.00	90,732,551.95	27,498,848.05	76.7%
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	9,270,174.51	46,270.49	99.5%
Debt Service Tax Receipts	1,425,317.00	1,619,644.71	0.00	113.6%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	5,942,410.00	5,746,246.67	196,163.33	96.7%
Minor Capital Tax Receipts	925,519.00	385,337.93	540,181.07	41.6%
Technology Maintenance Match	252,801.00	215,295.66	37,505.34	85.2%
Interest	1,000,000.00	458,130.06	541,869.94	45.8%
Athletics	45,000.00	47,251.00	0.00	105.0%
CSCR	25,000.00	26,448.84	0.00	105.8%
Indirect Costs	150,000.00	289,058.56	0.00	192.7%
Cafeteria	3,700,000.00	872,113.65	2,827,886.35	23.6%
Preschool Tuition	0.00	9,000.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	1,139,463.48	39,242.52	96.7%
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	2,566,000.00	906,515.05	1,659,484.95	35.3%
Total Local Funds	26,519,406.00	20,762,766.51	5,756,639.49	78.3%

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

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,134,117.00	2,161,620.00	0.00	101.3%
Title I	2,623,910.00	2,989,961.37	0.00	114.0%
Title II	551,753.00	564,214.00	0.00	102.3%
Title III	59,106.00	69,184.00	0.00	117.1%
Perkins	209,034.00	213,303.00	0.00	102.0%
Other Federal Revenue	313,608.00	361,541.00	0.00	115.3%
Total Federal Funds	5,891,528.00	6,359,823.37	0.00	107.9%
Grand Total All Funds	150,642,334.00	117,855,141.83	32,787,192.17	78.2%

John S Charlton School Financial Report - Revenue
As of October 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	31,080.17	68,919.83	31.1%
Other Local Revenue	3,750,000.00	0.00	3,750,000.00	0.0%
Total Local Funds	3,850,000.00	31,080.17	3,818,919.83	0.8%
Grand Total All Funds	23,289,596.00	17,132,146.29	6,157,449.71	73.6%