



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

November 2025

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 11/30/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 42.3%	Operations 41.9%	Federal 16.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	37,875.00	10,762.00	11,003.41	29.1%	57.5%	16,109.59
Mcilvaine (J. Ralph) Early Chi	34,275.00	8,322.28	17,852.96	52.1%	76.4%	8,099.76
Major George S. Welch Es	29,550.00	12,897.25	9,401.21	31.8%	75.5%	7,251.54
Magnolia Middle School	186,250.00	56,454.56	41,023.05	22.0%	52.3%	88,772.39
Kent Elementary Ilc	5,750.00	2,714.81	1,024.68	17.8%	65.0%	2,010.51
Nellie Hughes Stokes Es	36,525.00	14,689.67	8,618.31	23.6%	63.8%	13,217.02
Star Hill Elementary School	33,450.00	16,136.44	11,700.41	35.0%	83.2%	5,613.15
W. B. Simpson Es	34,950.00	11,346.10	8,625.46	24.7%	57.1%	14,978.44
F. Niel Postlethwait Ms	88,500.00	22,546.61	22,691.38	25.6%	51.1%	43,262.01
W. Reily Brown Es	38,100.00	25,042.45	5,542.07	14.5%	80.3%	7,515.48
David E. Robinson ES	38,625.00	24,092.94	9,003.14	23.3%	85.7%	5,528.92
Fred Fifer Middle School	96,875.00	27,479.69	31,523.17	32.5%	60.9%	37,872.14
Caesar Rodney High School	716,990.00	382,927.94	233,493.77	32.6%	86.0%	100,568.29
Dover Air Force Base Ms	42,550.00	16,431.62	7,736.46	18.2%	56.8%	18,381.92
JS Charlton School	190,400.00	54,316.41	59,949.35	31.5%	60.0%	76,134.24
District Level						
Board Of Ed/District Expenses	47,000.00	3,721.83	11,911.61	25.3%	33.3%	31,366.56
District Expenditures	2,395,000.00	655,955.46	609,107.49	25.4%	52.8%	1,129,937.05
District Operations (Charlton)	4,122,455.00	946,146.78	1,440,905.98	35.0%	57.9%	1,735,402.24
Superintendent	25,000.00	827.66	5,910.37	23.6%	27.0%	18,261.97
Curriculum/Instruction	931,459.00	35,996.96	609,950.50	65.5%	69.3%	285,511.54
Professional Development	8,500.00	-	447.06	5.3%	5.3%	8,052.94
Technology (Instructional)	926,500.00	215,093.33	173,065.21	18.7%	41.9%	538,341.46
Special School Tuition Payment	514,293.00	322,448.60	65,288.03	12.7%	75.4%	126,556.37
Special Services CR	1,600,000.00	568,577.45	554,594.85	34.7%	70.2%	476,827.70
Maintenance	900,000.00	329,776.94	537,808.61	59.8%	96.4%	32,414.45
Operations/Utilities	1,638,867.00	485,741.57	647,142.04	39.5%	69.1%	505,983.39
Local Transportation	950,000.00	103,549.07	234,387.64	24.7%	35.6%	612,063.29
State Transportation CR	6,432,498.00	208,961.21	1,896,323.30	29.5%	32.7%	4,327,213.49
Personnel/Hr	59,800.00	19,850.99	27,480.26	46.0%	79.1%	12,468.75
Child Nutrition	6,795,416.00	252,691.61	2,894,583.19	42.6%	46.3%	3,648,141.20
Salaries						
State Salaries CR	69,116,000.00	-	30,098,186.07	43.5%	43.5%	39,017,813.93
State Salaries Charlton	14,600,000.00	-	6,780,477.41	46.4%	46.4%	7,819,522.59
Local Salaries CR	27,631,507.00	-	9,921,183.42	35.9%	35.9%	17,710,323.58
Tuition Salaries CR	500,000.00	-	343,637.02	68.7%	68.7%	156,362.98
Tuition Salaries Charlton	6,000,000.00	-	2,103,391.14	35.1%	35.1%	3,896,608.86
Dover Air Force Base						
Base Salaries	9,800,292.00	-	3,660,876.44	37.4%	37.4%	6,139,415.56
Base Operations	946,600.00	338,849.86	255,198.20	27.0%	62.8%	352,551.94
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	378,871.54	10,451.14	0.5%	16.8%	1,924,474.32
Vocational Education	185,546.00	16,505.00	14,909.21	8.0%	16.9%	154,131.79
Competitive State Grants	4,120,687.00	363.70	391,711.79	9.5%	9.5%	3,728,611.51
Tuition Reimbursement	85,000.00	-	2,774.03	3.3%	3.3%	82,225.97
Debt Service	2,011,208.00	-	690,381.77	34.3%	34.3%	1,320,826.23
Tuition	1,700,000.00	557,761.92	217,801.39	12.8%	45.6%	924,436.69
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	82,721.61	979,235.71	28.1%	30.4%	2,427,313.68
Title III	59,106.00	-	48.55	0.1%	0.1%	59,057.45
IDEA	2,134,117.00	85,116.38	367,555.74	17.2%	21.2%	1,681,444.88
Perkins	209,034.00	35,588.48	17,132.72	8.2%	25.2%	156,312.80
Total Expenditure Budget	182,462,783.00	6,500,648.22	66,507,530.10	36.4%	40.0%	104,192,324.68

**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	\$225,257	\$4,332	\$0	\$229,589	2%	\$9,499,764	101.97%
\$121,204	\$2,759	\$0	\$123,963	1%	\$9,412,821	101.03%	DEC				\$0	0%	\$9,499,764	101.97%
\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	102.20%	JAN				\$0	0%	\$9,499,764	101.97%
\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	102.62%	FEB				\$0	0%	\$9,499,764	101.97%
\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	103.14%	MAR				\$0	0%	\$9,499,764	101.97%
\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	103.83%	APR				\$0	0%	\$9,499,764	101.97%
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY				\$0	0%	\$9,499,764	101.97%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN				\$0	0%	\$9,499,764	101.97%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,576,463	\$264,764	\$658,538	\$9,499,764			

Caesar Rodney School District Financial Report - Revenue
As of November 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	11,094,156.00	46,745.00	99.6%
State Transportation	6,432,498.00	4,653,756.09	1,778,741.91	72.3%
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	694,527.00	693,751.00	50.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	13,384,992.00	10,234,870.13	3,150,121.87	76.5%
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	208,089.00	0.00	100.4%
Other State Revenue	4,137,206.00	2,710,375.00	1,426,831.00	65.5%
Total State Funds	118,231,400.00	101,630,947.93	16,600,452.07	86.0%
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	262,903.23	37,096.77	87.6%
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	584,572.47	415,427.53	58.5%
Athletics	45,000.00	52,420.00	0.00	116.5%
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	1,427,161.77	2,272,838.23	38.6%
Preschool Tuition	0.00	9,750.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	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	3,377,260.25	0.00	131.6%
Total Local Funds	26,519,406.00	24,183,824.47	2,327,800.32	91.2%

Caesar Rodney School District Financial Report - Revenue
As of November 30, 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	132,174,595.77	18,459,957.02	87.7%

John S Charlton School Financial Report - Revenue
As of November 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	2,419,637.00	0.00	103.2%
State Transportation	1,857,530.00	1,946,294.93	0.00	104.8%
Minor Capital Improvements	128,837.00	0.00	128,837.00	0.0%
Total State Funds	19,439,596.00	18,427,602.05	1,011,993.95	94.8%
LOCAL FUNDS				
Interest	100,000.00	37,458.79	62,541.21	37.5%
Other Local Revenue	3,750,000.00	1,317.25	3,748,682.75	0.0%
Total Local Funds	3,850,000.00	38,776.04	3,811,223.96	1.0%
Grand Total All Funds	23,289,596.00	18,466,378.09	4,823,217.91	79.3%