



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

January 2026

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 12/31/2025						
Division - 10 & 11 Caesar Rodney School District						
Salaries 50.0%	Operations 50.4%	Federal 25.0%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,225.00	10,223.34	11,879.93	30.3%	56.3%	17,121.73
Mcilvaine (J. Ralph) Early Chi	35,175.00	11,538.32	19,571.51	55.6%	88.4%	4,065.17
Major George S. Welch Es	31,725.00	5,348.92	8,929.20	28.1%	45.0%	17,446.88
Magnolia Middle School	51,375.00	11,115.51	14,632.69	28.5%	50.1%	25,626.80
Kent Elementary Ilc	7,500.00	2,714.81	1,069.68	14.3%	50.5%	3,715.51
Nellie Hughes Stokes Es	36,525.00	14,689.67	6,877.98	18.8%	59.0%	14,957.35
Star Hill Elementary School	33,450.00	17,094.67	14,170.77	42.4%	93.5%	2,184.56
W. B. Simpson Es	34,950.00	11,958.85	11,372.04	32.5%	66.8%	11,619.11
F. Niel Postlethwait Ms	92,625.00	21,725.20	24,812.02	26.8%	50.2%	46,087.78
W. Reily Brown Es	39,600.00	25,254.77	5,970.51	15.1%	78.9%	8,374.72
David E. Robinson ES	38,625.00	23,075.67	6,112.08	15.8%	75.6%	9,437.25
Fred Fifer Middle School	98,375.00	70,498.03	69,846.10	71.0%	142.7%	(41,969.13)
Caesar Rodney High School	769,600.00	360,006.07	262,184.17	34.1%	80.8%	147,409.76
Dover Air Force Base Ms	45,750.00	16,958.18	10,334.77	22.6%	59.7%	18,457.05
JS Charlton School	193,050.00	58,808.66	75,357.42	39.0%	69.5%	58,883.92
District Level						
Board Of Ed/District Expenses	47,000.00	3,450.45	19,300.17	41.1%	48.4%	24,249.38
District Expenditures	2,394,100.00	491,719.12	791,479.55	33.1%	53.6%	1,110,901.33
District Operations (Charlton)	4,448,041.00	992,440.68	1,896,209.17	42.6%	64.9%	1,559,391.15
Superintendent	25,000.00	600.00	8,178.50	32.7%	35.1%	16,221.50
Curriculum/Instruction	931,459.00	31,897.25	633,115.78	68.0%	71.4%	266,445.97
Professional Development	8,500.00	-	713.04	8.4%	8.4%	7,786.96
Technology (Instructional)	926,500.00	242,802.56	190,934.12	20.6%	46.8%	492,763.32
Special School Tuition Payment	668,506.00	304,838.11	78,803.52	11.8%	57.4%	284,864.37
Special Services CR	1,600,000.00	622,762.18	634,558.34	39.7%	78.6%	342,679.48
Maintenance	900,000.00	255,085.56	589,248.05	65.5%	93.8%	55,666.39
Operations/Utilities	1,851,962.00	331,810.98	803,470.77	43.4%	61.3%	716,680.25
Local Transportation	1,150,000.00	41,706.49	364,631.57	31.7%	35.3%	743,661.94
State Transportation CR	6,437,634.00	148,424.87	2,609,158.00	40.5%	42.8%	3,680,051.13
Personnel/Hr	59,800.00	19,467.07	28,307.34	47.3%	79.9%	12,025.59
Child Nutrition	7,258,115.00	347,717.11	3,460,492.31	47.7%	52.5%	3,449,905.58
Salaries						
State Salaries CR	70,632,440.00	-	35,719,049.09	50.6%	50.6%	34,913,390.91
State Salaries Charlton	14,124,792.00	-	7,937,913.80	56.2%	56.2%	6,186,878.20
Local Salaries CR	29,200,000.00	-	12,038,536.27	41.2%	41.2%	17,161,463.73
Tuition Salaries CR	925,000.00	-	422,032.59	45.6%	45.6%	502,967.41
Tuition Salaries Charlton	6,300,000.00	-	2,463,334.30	39.1%	39.1%	3,836,665.70
Dover Air Force Base						
Base Salaries	9,403,992.00	-	4,337,227.61	46.1%	46.1%	5,066,764.39
Base Operations	1,337,525.00	256,450.68	295,551.40	22.1%	41.3%	785,522.92
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	1,153,612.00	686,041.94	35,337.18	3.1%	62.5%	432,232.88
Vocational Education	204,532.00	7,528.61	39,069.42	19.1%	22.8%	157,933.97
Competitive State Grants	4,177,116.00	1,941.58	732,849.91	17.5%	17.6%	3,442,324.51
Tuition Reimbursement	85,000.00	-	3,174.03	3.7%	3.7%	81,825.97
Debt Service	2,011,208.00	-	690,381.77	34.3%	34.3%	1,320,826.23
Tuition	3,025,000.00	877,674.86	365,496.94	12.1%	41.1%	1,781,828.20
Summer School	575,000.00	-	382,030.45	66.4%	66.4%	192,969.55
Copy Center	274,885.00	149,739.51	98,124.50	35.7%	90.2%	27,020.99
Federal Funds						
Title I	3,652,997.00	82,643.87	1,230,906.11	33.7%	36.0%	2,339,447.02
Title III	69,184.00	-	48.55	0.1%	0.1%	69,135.45
IDEA	2,161,620.00	82,506.56	521,844.24	24.1%	28.0%	1,557,269.20
Perkins	213,303.00	46,320.96	51,954.68	24.4%	46.1%	115,027.36
Total Expenditure Budget	187,609,653.00	6,686,581.67	80,016,583.94	42.7%	46.2%	95,644,207.39

**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	\$64,650	\$1,838	\$0	\$66,488	1%	\$9,566,252	102.68%
\$105,454	\$3,358	\$0	\$108,812	1%	\$9,521,633	102.20%	JAN				\$0	0%	\$9,566,252	102.68%
\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	102.62%	FEB				\$0	0%	\$9,566,252	102.68%
\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	103.14%	MAR				\$0	0%	\$9,566,252	102.68%
\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	103.83%	APR				\$0	0%	\$9,566,252	102.68%
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY				\$0	0%	\$9,566,252	102.68%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN				\$0	0%	\$9,566,252	102.68%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,641,112	\$266,602	\$658,538	\$9,566,252			

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	70,362,440.00	66,488,426.79	3,874,013.21	94.5%
Cafeteria Salaries	1,565,660.00	1,565,660.00	0.00	100.0%
Division II, AOC	1,610,405.00	1,613,043.08	0.00	100.2%
Division II, AOC - Voc	161,532.00	161,532.00	0.00	100.0%
Division II, Energy	1,333,187.00	1,332,744.84	442.16	100.0%
Division III, Equalization	11,152,944.00	11,152,944.00	0.00	100.0%
State Transportation	6,437,634.00	4,653,756.09	1,783,877.91	72.3%
Drivers Ed.	42,960.00	42,960.00	0.00	100.0%
Unique Alternative	467,954.00	0.00	467,954.00	0.0%
Professional Development	78,481.00	78,481.00	0.00	100.0%
Minor Capital Improvements	1,526,996.00	694,527.00	832,469.00	45.5%
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	1,554,846.00	1,554,846.00	0.00	100.0%
Technology Block Grant	208,089.00	208,089.00	0.00	100.0%
Other State Revenue	4,213,226.00	2,710,375.00	1,502,851.00	64.3%
Total State Funds	119,378,126.00	102,506,754.93	16,871,371.07	85.9%
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	9,566,251.51	0.00	102.7%
Debt Service Tax Receipts	1,725,317.00	1,671,765.00	53,552.00	96.9%
Debt Service - Impact Fee	275,000.00	262,903.23	12,096.77	95.6%
Tuition Tax Receipts	5,942,410.00	5,931,126.18	11,283.82	99.8%
Minor Capital Tax Receipts	1,059,583.00	398,712.19	660,870.81	37.6%
Technology Maintenance Match	252,801.00	222,769.52	30,031.48	88.1%
Interest	1,000,000.00	759,705.64	240,294.36	76.0%
Athletics	55,000.00	53,790.00	1,210.00	97.8%
CSCR	25,000.00	36,261.41	0.00	145.0%
Indirect Costs	150,000.00	289,058.56	0.00	192.7%
Cafeteria	3,700,000.00	1,870,400.42	1,829,599.58	50.6%
Preschool Tuition	0.00	10,250.00	0.00	0.0%
Building Rental	0.00	5,175.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	1,173,095.81	5,610.19	99.5%
Charter	-689,462.00	-689,982.43	0.00	100.1%
Choice	316,861.00	316,861.31	0.00	100.0%
Other Local Revenue	2,566,000.00	3,538,319.84	0.00	137.9%
Total Local Funds	26,890,869.00	25,432,025.61	1,458,843.39	94.6%

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

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,161,620.00	2,161,620.00	0.00	100.0%
Title I	2,989,961.00	2,989,961.37	0.00	100.0%
Title II	564,214.00	564,214.00	0.00	100.0%
Title III	69,184.00	69,184.00	0.00	100.0%
Perkins	213,303.00	213,303.00	0.00	100.0%
Other Federal Revenue	305,359.00	361,541.00	0.00	118.4%
Total Federal Funds	6,303,641.00	6,359,823.37	0.00	100.9%
Grand Total All Funds	152,572,636.00	134,298,603.91	18,274,032.09	88.0%

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	14,124,792.00	13,652,095.12	472,696.88	96.7%
Division II, AOC	368,190.00	376,002.32	0.00	102.1%
Division II, AOC - Voc	30,725.00	30,725.00	0.00	100.0%
Division II, Energy	47,450.00	47,449.68	0.32	100.0%
Division III, Equalization	2,419,637.00	2,419,637.00	0.00	100.0%
State Transportation	2,009,631.00	1,946,294.93	63,336.07	96.8%
Minor Capital Improvements	64,235.00	0.00	64,235.00	0.0%
Total State Funds	19,064,660.00	18,472,204.05	592,455.95	96.9%
LOCAL FUNDS				
Interest	100,000.00	42,981.81	57,018.19	43.0%
Other Local Revenue	4,005,280.00	4,538.25	4,000,741.75	0.1%
Total Local Funds	4,105,280.00	47,520.06	4,057,759.94	1.2%
Grand Total All Funds	23,169,940.00	18,519,724.11	4,650,215.89	79.9%