



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

January 2026

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 1/31/2026						
Division - 10 & 11 Caesar Rodney School District						
Salaries 57.7%	Operations 59.7%	Federal 33.3%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,225.00	10,420.73	12,651.73	32.3%	58.8%	16,152.54
Mcilvaine (J. Ralph) Early Chi	35,175.00	10,740.03	21,196.82	60.3%	90.8%	3,238.15
Major George S. Welch Es	31,725.00	4,810.65	10,809.43	34.1%	49.2%	16,104.92
Magnolia Middle School	51,375.00	16,372.74	16,354.72	31.8%	63.7%	18,647.54
Kent Elementary Ilc	7,500.00	2,651.61	1,242.47	16.6%	51.9%	3,605.92
Nellie Hughes Stokes Es	36,525.00	12,529.03	10,776.96	29.5%	63.8%	13,219.01
Star Hill Elementary School	33,450.00	15,883.28	16,109.43	48.2%	95.6%	1,457.29
W. B. Simpson Es	34,950.00	11,755.20	11,930.40	34.1%	67.8%	11,264.40
F. Niel Postlethwait Ms	92,625.00	23,322.34	27,495.93	29.7%	54.9%	41,806.73
W. Reily Brown Es	39,600.00	25,550.92	6,058.46	15.3%	79.8%	7,990.62
David E. Robinson ES	38,625.00	22,342.80	7,083.59	18.3%	76.2%	9,198.61
Fred Fifer Middle School	233,375.00	55,178.69	79,248.88	34.0%	57.6%	98,947.43
Caesar Rodney High School	769,600.00	335,237.41	332,019.58	43.1%	86.7%	102,343.01
Dover Air Force Base Ms	45,750.00	19,564.08	12,777.89	27.9%	70.7%	13,408.03
JS Charlton School	193,050.00	58,023.31	87,267.18	45.2%	75.3%	47,759.51
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	489,517.45	936,773.21	39.1%	59.6%	967,809.34
District Operations (Charlton)	4,448,041.00	960,932.87	2,254,812.17	50.7%	72.3%	1,232,295.96
Superintendent	25,000.00	526.20	8,661.29	34.6%	36.7%	15,812.51
Curriculum/Instruction	931,459.00	66,412.06	659,301.97	70.8%	77.9%	205,744.97
Professional Development	8,500.00	-	713.04	8.4%	8.4%	7,786.96
Technology (Instructional)	926,500.00	192,803.84	243,068.59	26.2%	47.0%	490,627.57
Special School Tuition Payment	668,506.00	291,487.95	90,151.78	13.5%	57.1%	286,866.27
Special Services CR	1,600,000.00	658,100.19	654,631.78	40.9%	82.0%	287,268.03
Maintenance	900,000.00	233,567.31	638,729.14	71.0%	96.9%	27,703.55
Operations/Utilities	1,851,962.00	715,028.21	996,591.53	53.8%	92.4%	140,342.26
Local Transportation	1,150,000.00	47,188.49	378,594.98	32.9%	37.0%	724,216.53
State Transportation CR	6,437,634.00	198,424.09	3,152,836.18	49.0%	52.1%	3,086,373.73
Personnel/Hr	59,800.00	17,849.33	28,429.15	47.5%	77.4%	13,521.52
Child Nutrition	7,258,115.00	661,852.99	4,005,227.95	55.2%	64.3%	2,591,034.06
Salaries						
State Salaries CR	70,632,440.00	-	42,524,388.27	60.2%	60.2%	28,108,051.73
State Salaries Charlton	14,124,792.00	-	9,057,963.27	64.1%	64.1%	5,066,828.73
Local Salaries CR	29,200,000.00	-	12,835,084.01	44.0%	44.0%	16,364,915.99
Tuition Salaries CR	925,000.00	-	498,337.39	53.9%	53.9%	426,662.61
Tuition Salaries Charlton	6,300,000.00	-	2,818,365.07	44.7%	44.7%	3,481,634.93
Dover Air Force Base						
Base Salaries	9,403,992.00	-	4,991,124.93	53.1%	53.1%	4,412,867.07
Base Operations	1,337,525.00	292,148.94	354,106.85	26.5%	48.3%	691,269.21
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	2,586,579.00	430,407.98	399,082.51	15.4%	32.1%	1,757,088.51
Vocational Education	204,532.00	10,864.44	49,537.58	24.2%	29.5%	144,129.98
Competitive State Grants	4,177,116.00	1,098.95	1,039,941.93	24.9%	24.9%	3,136,075.12
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	835,209.10	576,918.43	19.1%	46.7%	1,612,872.47
Summer School	575,000.00	-	382,030.45	66.4%	66.4%	192,969.55
Copy Center	274,885.00	130,109.52	117,898.02	42.9%	90.2%	26,877.46
Federal Funds						
Title I	3,652,997.00	54,785.06	1,526,432.56	41.8%	43.3%	2,071,779.38
Title III	69,184.00	-	48.55	0.1%	0.1%	69,135.45
IDEA	2,161,620.00	69,954.45	675,799.80	31.3%	34.5%	1,415,865.75
Perkins	213,303.00	57,154.48	56,463.34	26.5%	53.3%	99,685.18
Total Expenditure Budget	189,177,620.00	7,043,257.17	93,317,925.16	49.3%	53.1%	83,554,157.67

**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	\$113,336	\$3,742	\$0	\$117,078	1%	\$9,683,330	103.94%
\$37,364	\$1,168	\$0	\$38,532	0%	\$9,560,165	102.62%	FEB				\$0	0%	\$9,683,330	103.94%
\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	103.14%	MAR				\$0	0%	\$9,683,330	103.94%
\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	103.83%	APR				\$0	0%	\$9,683,330	103.94%
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY				\$0	0%	\$9,683,330	103.94%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN				\$0	0%	\$9,683,330	103.94%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,754,448	\$270,344	\$658,538	\$9,683,330			

Caesar Rodney School District Financial Report - Revenue
As of January 31, 2026

	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	5,472,245.53	965,388.47	85.0%
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	2,729,532.33	1,483,693.67	64.8%
Total State Funds	119,378,126.00	103,344,401.70	16,033,724.30	86.6%
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	934,967.84	65,032.16	93.5%
Athletics	55,000.00	61,270.00	0.00	111.4%
CSCR	25,000.00	36,261.41	0.00	145.0%
Indirect Costs	150,000.00	333,189.01	0.00	222.1%
Cafeteria	3,700,000.00	2,371,501.27	1,328,498.73	64.1%
Preschool Tuition	0.00	14,000.00	0.00	0.0%
Building Rental	0.00	5,435.00	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	-689,462.17	0.00	100.0%
Choice	316,861.00	316,861.31	0.00	100.0%
Other Local Revenue	2,566,000.00	3,543,870.08	0.00	138.1%
Total Local Funds	26,890,869.00	26,177,860.92	713,008.08	97.3%

Caesar Rodney School District Financial Report - Revenue
As of January 31, 2026

	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	233,917.34	0.00	109.7%
Other Federal Revenue	305,359.00	361,541.00	0.00	118.4%
Total Federal Funds	6,303,641.00	6,380,437.71	0.00	101.2%
Grand Total All Funds	152,572,636.00	135,902,700.33	16,669,935.67	89.1%

John S Charlton School Financial Report - Revenue
As of January 31, 2026

	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	368,190.32	0.00	100.0%
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	1,990,721.95	18,909.05	99.1%
Minor Capital Improvements	64,235.00	0.00	64,235.00	0.0%
Total State Funds	19,064,660.00	18,508,819.07	555,840.93	97.1%
LOCAL FUNDS				
Interest	100,000.00	56,702.11	43,297.89	56.7%
Other Local Revenue	4,005,280.00	5,882.25	3,999,397.75	0.1%
Total Local Funds	4,105,280.00	62,584.36	4,042,695.64	1.5%
Grand Total All Funds	23,169,940.00	18,571,403.43	4,598,536.57	80.2%