



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

March 2026

Caesar Rodney School District

Operating Unit Expenditure Summary as of 3/31/2026

Division - 10 & 11 Caesar Rodney School District

Salaries 73.1%	Operations 75.1%	Federal 50.0%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,225.00	9,768.99	15,718.15	40.1%	65.0%	13,737.86
Mcilvaine (J. Ralph) Early Chi	35,175.00	4,788.75	24,161.60	68.7%	82.3%	6,224.65
Major George S. Welch Es	31,725.00	4,225.87	13,038.65	41.1%	54.4%	14,460.48
Magnolia Middle School	51,375.00	15,884.20	17,999.07	35.0%	66.0%	17,491.73
Kent Elementary Ilc	7,500.00	2,543.51	2,114.72	28.2%	62.1%	2,841.77
Nellie Hughes Stokes Es	36,525.00	8,380.82	14,989.85	41.0%	64.0%	13,154.33
Star Hill Elementary School	33,450.00	14,355.72	17,561.69	52.5%	95.4%	1,532.59
W. B. Simpson Es	34,950.00	8,574.34	14,960.61	42.8%	67.3%	11,415.05
F. Niel Postlethwait Ms	92,625.00	25,057.66	39,729.10	42.9%	69.9%	27,838.24
W. Reily Brown Es	39,600.00	20,095.02	10,039.31	25.4%	76.1%	9,465.67
David E. Robinson ES	38,625.00	16,673.15	19,716.07	51.0%	94.2%	2,235.78
Fred Fifer Middle School	233,375.00	56,031.28	107,189.65	45.9%	69.9%	70,154.07
Caesar Rodney High School	769,600.00	243,500.95	430,309.84	55.9%	87.6%	95,789.21
Dover Air Force Base Ms	45,750.00	16,980.40	16,695.38	36.5%	73.6%	12,074.22
JS Charlton School	193,050.00	51,241.91	102,611.87	53.2%	79.7%	39,196.22
District Level						
Board Of Ed/District Expenses	47,000.00	4,057.10	19,803.52	42.1%	50.8%	23,139.38
District Expenditures	2,394,100.00	182,246.98	1,277,590.55	53.4%	61.0%	934,262.47
District Operations (Charlton)	4,448,041.00	764,384.27	2,976,575.59	66.9%	84.1%	707,081.14
Superintendent	25,000.00	526.20	10,125.41	40.5%	42.6%	14,348.39
Curriculum/Instruction	931,459.00	53,935.15	686,352.17	73.7%	79.5%	191,171.68
Professional Development	8,500.00	-	768.04	9.0%	9.0%	7,731.96
Technology (Instructional)	926,500.00	533,292.02	302,694.04	32.7%	90.2%	90,513.94
Special School Tuition Payment	668,506.00	303,996.31	119,008.63	17.8%	63.3%	245,501.06
Special Services CR	1,600,000.00	501,411.75	744,307.03	46.5%	77.9%	354,281.22
Maintenance	900,000.00	145,836.79	542,901.65	60.3%	76.5%	211,261.56
Operations/Utilities	1,851,962.00	385,579.80	1,403,126.54	75.8%	96.6%	63,255.66
Local Transportation	1,150,000.00	65,357.47	484,939.98	42.2%	47.9%	599,702.55
State Transportation CR	6,437,634.00	142,449.87	4,482,219.99	69.6%	71.8%	1,812,964.14
Personnel/Hr	59,800.00	4,854.80	42,441.00	71.0%	79.1%	12,504.20
Child Nutrition	7,258,115.00	582,103.44	5,120,616.79	70.6%	78.6%	1,555,394.77
Salaries						
State Salaries CR	70,632,440.00	-	53,768,001.43	76.1%	76.1%	16,864,438.57
State Salaries Charlton	14,124,792.00	-	11,336,415.92	80.3%	80.3%	2,788,376.08
Local Salaries CR	29,200,000.00	-	16,928,167.82	58.0%	58.0%	12,271,832.18
Tuition Salaries CR	925,000.00	-	666,176.49	72.0%	72.0%	258,823.51
Tuition Salaries Charlton	6,300,000.00	-	3,527,688.59	56.0%	56.0%	2,772,311.41
Dover Air Force Base						
Base Salaries	9,403,992.00	-	5,668,254.61	60.3%	60.3%	3,735,737.39
Base Operations	1,337,525.00	143,944.12	628,193.87	47.0%	57.7%	565,387.01
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	552,358.50	889,474.18	34.4%	55.7%	1,144,746.32
Vocational Education	204,532.00	5,712.91	92,785.30	45.4%	48.2%	106,033.79
Competitive State Grants	4,177,116.00	93,683.37	1,684,321.03	40.3%	42.6%	2,399,111.60
Tuition Reimbursement	85,000.00	-	41,874.03	49.3%	49.3%	43,125.97
Debt Service	2,011,208.00	-	2,001,427.14	99.5%	99.5%	9,780.86
Tuition	3,025,000.00	665,888.99	979,992.77	32.4%	54.4%	1,379,118.24
Summer School	575,000.00	-	382,030.45	66.4%	66.4%	192,969.55
Copy Center	274,885.00	90,723.12	157,284.42	57.2%	90.2%	26,877.46
Federal Funds						
Title I	3,652,997.00	95,608.73	2,538,437.90	69.5%	72.1%	1,018,950.37
CSI/TSI	206,537.00	14,123.04	63,065.05	30.5%	37.4%	129,348.91
Title III	69,184.00	28,290.38	10,470.57	15.1%	56.0%	30,423.05
IDEA	2,161,620.00	94,596.26	1,547,079.52	71.6%	75.9%	519,944.22
Perkins	213,303.00	26,173.93	150,941.69	70.8%	83.0%	36,187.38
Total Expenditure Budget	189,384,157.00	5,979,237.87	122,122,389.27	64.5%	67.6%	56,020,249.86

**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	\$37,312	\$1,142	\$0	\$38,454	0%	\$9,721,783	104.35%
\$47,684	\$1,279	\$0	\$48,963	1%	\$9,609,128	103.14%	MAR	\$51,923	\$2,388	\$0	\$54,311	1%	\$9,776,094	104.93%
\$62,123	\$1,698	\$0	\$63,822	1%	\$9,672,949	103.83%	APR			\$0	\$0	0%	\$9,776,094	104.93%
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY			\$0	\$0	0%	\$9,776,094	104.93%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN			\$0	\$0	0%	\$9,776,094	104.93%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,843,683	\$273,874	\$658,538	\$9,776,094			

Caesar Rodney School District Financial Report - Revenue
As of March 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	5,508,851.89	928,782.11	85.6%
Drivers Ed.	42,960.00	42,960.00	0.00	100.0%
Unique Alternative	467,954.00	58,223.20	409,730.80	12.4%
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	103,439,231.26	15,938,894.74	86.6%
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	9,776,094.36	0.00	104.9%
Debt Service Tax Receipts	1,725,317.00	1,708,183.80	17,133.20	99.0%
Debt Service - Impact Fee	275,000.00	262,903.23	12,096.77	95.6%
Tuition Tax Receipts	5,942,410.00	6,060,309.84	0.00	102.0%
Minor Capital Tax Receipts	1,059,583.00	408,057.39	651,525.61	38.5%
Technology Maintenance Match	252,801.00	227,991.84	24,809.16	90.2%
Interest	1,000,000.00	1,250,597.36	0.00	125.1%
Athletics	55,000.00	72,355.00	0.00	131.6%
CSCR	25,000.00	318,480.28	0.00	1,273.9%
Indirect Costs	150,000.00	333,854.89	0.00	222.6%
Cafeteria	3,700,000.00	3,179,817.40	520,182.60	85.9%
Preschool Tuition	0.00	17,000.00	0.00	0.0%
Building Rental	0.00	7,197.38	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	1,178,706.00	1,196,596.24	0.00	101.5%
Charter	-689,462.00	-689,462.17	0.00	100.0%
Choice	316,861.00	379,864.31	0.00	119.9%
Other Local Revenue	2,566,000.00	3,585,976.66	0.00	139.7%
Total Local Funds	26,890,869.00	28,095,817.81	0.00	104.4%

Caesar Rodney School District Financial Report - Revenue
As of March 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	419,059.00	0.00	137.2%
Total Federal Funds	6,303,641.00	6,437,955.71	0.00	102.1%
Grand Total All Funds	152,572,636.00	137,973,004.78	14,539,665.99	90.4%

John S Charlton School Financial Report - Revenue
As of March 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	2,001,490.60	8,140.40	99.6%
Minor Capital Improvements	64,235.00	0.00	64,235.00	0.0%
Total State Funds	19,064,660.00	18,519,587.72	545,072.28	97.1%
LOCAL FUNDS				
Interest	100,000.00	90,710.83	9,289.17	90.7%
Other Local Revenue	4,005,280.00	16,461.50	3,988,818.50	0.4%
Total Local Funds	4,105,280.00	107,172.33	3,998,107.67	2.6%
Grand Total All Funds	23,169,940.00	18,626,760.05	4,543,179.95	80.4%