



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

April 2026

Caesar Rodney School District

Operating Unit Expenditure Summary as of 4/30/2026

Division - 10 & 11 Caesar Rodney School District

Salaries 80.8%	Operations 83.3%	Federal 58.3%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,225.00	8,931.20	18,511.78	47.2%	70.0%	11,782.02
Mcilvaine (J. Ralph) Early Chi	35,175.00	8,229.00	24,907.80	70.8%	94.2%	2,038.20
Major George S. Welch Es	31,725.00	3,578.67	14,229.47	44.9%	56.1%	13,916.86
Magnolia Middle School	51,375.00	9,586.25	26,573.65	51.7%	70.4%	15,215.10
Kent Elementary Ilc	7,500.00	1,805.58	3,010.89	40.1%	64.2%	2,683.53
Nellie Hughes Stokes Es	36,525.00	6,965.99	16,230.85	44.4%	63.5%	13,328.16
Star Hill Elementary School	33,450.00	14,257.76	18,348.36	54.9%	97.5%	843.88
W. B. Simpson Es	34,950.00	10,374.35	15,405.57	44.1%	73.8%	9,170.08
F. Niel Postlethwait Ms	92,625.00	29,747.03	42,781.41	46.2%	78.3%	20,096.56
W. Reily Brown Es	39,600.00	20,593.90	11,906.83	30.1%	82.1%	7,099.27
David E. Robinson ES	38,625.00	12,207.13	25,275.90	65.4%	97.0%	1,141.97
Fred Fifer Middle School	233,375.00	41,388.53	117,311.42	50.3%	68.0%	74,675.05
Caesar Rodney High School	769,600.00	206,823.26	488,000.82	63.4%	90.3%	74,775.92
Dover Air Force Base Ms	45,750.00	20,106.56	21,195.63	46.3%	90.3%	4,447.81
JS Charlton School	193,050.00	51,487.91	116,098.69	60.1%	86.8%	25,463.40
District Level						
Board Of Ed/District Expenses	47,000.00	3,850.49	20,026.69	42.6%	50.8%	23,122.82
District Expenditures	2,394,100.00	324,199.01	1,390,177.76	58.1%	71.6%	679,723.23
District Operations (Charlton)	4,448,041.00	616,628.28	3,524,458.09	79.2%	93.1%	306,954.63
Superintendent	25,000.00	526.20	10,140.40	40.6%	42.7%	14,333.40
Curriculum/Instruction	931,459.00	56,419.99	695,503.19	74.7%	80.7%	179,535.82
Professional Development	8,500.00	-	768.04	9.0%	9.0%	7,731.96
Technology (Instructional)	926,500.00	482,400.68	353,499.61	38.2%	90.2%	90,599.71
Special School Tuition Payment	668,506.00	139,759.67	179,064.43	26.8%	47.7%	349,681.90
Special Services CR	1,600,000.00	398,972.52	843,015.99	52.7%	77.6%	358,011.49
Maintenance	900,000.00	190,291.99	579,066.32	64.3%	85.5%	130,641.69
Operations/Utilities	1,851,962.00	376,302.44	1,626,492.51	87.8%	108.1%	(150,832.95)
Local Transportation	1,150,000.00	60,459.80	613,379.27	53.3%	58.6%	476,160.93
State Transportation CR	6,437,634.00	101,048.03	4,923,011.13	76.5%	78.0%	1,413,574.84
Personnel/Hr	59,800.00	1,951.52	45,745.61	76.5%	79.8%	12,102.87
Child Nutrition	7,258,115.00	506,275.92	5,729,920.48	78.9%	85.9%	1,021,918.60
Salaries						
State Salaries CR	70,632,440.00	-	60,582,193.20	85.8%	85.8%	10,050,246.80
State Salaries Charlton	14,124,792.00	-	12,461,171.22	88.2%	88.2%	1,663,620.78
Local Salaries CR	29,200,000.00	-	17,761,797.14	60.8%	60.8%	11,438,202.86
Tuition Salaries CR	925,000.00	-	754,018.36	81.5%	81.5%	170,981.64
Tuition Salaries Charlton	6,300,000.00	-	3,881,739.33	61.6%	61.6%	2,418,260.67
Dover Air Force Base						
Base Salaries	9,403,992.00	-	6,961,157.56	74.0%	74.0%	2,442,834.44
Base Operations	1,337,525.00	119,690.05	610,455.54	45.6%	54.6%	607,379.41
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	449,367.15	1,081,244.79	41.8%	59.2%	1,055,967.06
Vocational Education	204,532.00	4,795.02	103,439.08	50.6%	52.9%	96,297.90
Competitive State Grants	4,177,116.00	87,523.96	2,015,028.25	48.2%	50.3%	2,074,563.79
Tuition Reimbursement	85,000.00	-	42,274.03	49.7%	49.7%	42,725.97
Debt Service	2,011,208.00	-	2,011,207.86	100.0%	100.0%	0.14
Tuition	3,025,000.00	460,073.87	1,218,257.90	40.3%	55.5%	1,346,668.23
Summer School	575,000.00	-	382,030.45	66.4%	66.4%	192,969.55
Copy Center	274,885.00	71,158.71	176,848.83	64.3%	90.2%	26,877.46
Federal Funds						
Title I	3,652,997.00	55,962.45	2,192,245.19	60.0%	61.5%	1,404,789.36
CSI/TSI	206,537.00	644.04	47,337.52	22.9%	23.2%	158,555.44
Title III	69,184.00	-	416.36	0.6%	0.6%	68,767.64
IDEA	2,161,620.00	67,679.54	1,132,771.08	52.4%	55.5%	961,169.38
Perkins	213,303.00	26,173.93	134,607.10	63.1%	75.4%	52,521.97
Total Expenditure Budget	189,384,157.00	5,048,238.38	135,044,299.38	71.3%	74.0%	44,029,339.24

**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	\$49,363	\$1,622	\$0	\$50,985	1%	\$9,827,080	105.48%
\$27,453	\$1,121	\$0	\$28,574	0%	\$9,701,523	104.13%	MAY				\$0	0%	\$9,827,080	105.48%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN				\$0	0%	\$9,827,080	105.48%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,893,046	\$275,496	\$658,538	\$9,827,080			

Caesar Rodney School District Financial Report - Revenue
As of April 30, 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	6,421,452.87	16,181.13	99.7%
Drivers Ed.	42,960.00	42,960.00	0.00	100.0%
Unique Alternative	467,954.00	168,476.78	299,477.22	36.0%
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	2,738,977.33	1,474,248.67	65.0%
Total State Funds	119,378,126.00	104,471,530.82	14,906,595.18	87.5%
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	77,775.00	0.00	141.4%
CSCR	25,000.00	323,262.94	0.00	1,293.1%
Indirect Costs	150,000.00	333,854.89	0.00	222.6%
Cafeteria	3,700,000.00	3,730,127.66	0.00	100.8%
Preschool Tuition	0.00	18,250.00	0.00	0.0%
Building Rental	0.00	7,277.38	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	3,636,321.33	0.00	141.7%
Total Local Funds	26,890,869.00	28,708,005.40	0.00	107.0%

Caesar Rodney School District Financial Report - Revenue
As of April 30, 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	362,209.00	0.00	118.6%
Total Federal Funds	6,303,641.00	6,381,105.71	0.00	101.2%
Grand Total All Funds	152,572,636.00	139,560,641.93	12,944,497.63	91.5%

John S Charlton School Financial Report - Revenue
As of April 30, 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	2,053,601.09	0.00	102.2%
Minor Capital Improvements	64,235.00	0.00	64,235.00	0.0%
Total State Funds	19,064,660.00	18,571,698.21	492,961.79	97.4%
LOCAL FUNDS				
Interest	100,000.00	90,710.83	9,289.17	90.7%
Other Local Revenue	4,005,280.00	17,800.50	3,987,479.50	0.4%
Total Local Funds	4,105,280.00	108,511.33	3,996,768.67	2.6%
Grand Total All Funds	23,169,940.00	18,680,209.54	4,489,730.46	80.6%