



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

May 2026

Caesar Rodney School District						
Operating Unit Expenditure Summary as of 5/31/2026						
Division - 10 & 11 Caesar Rodney School District						
Salaries 92.3%	Operations 91.8%	Federal 66.7%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,225.00	12,594.95	21,310.94	54.3%	86.4%	5,319.11
McIlvaine (J. Ralph) Early Chi	35,175.00	8,900.08	26,270.92	74.7%	100.0%	4.00
Major George S. Welch ES	31,725.00	11,580.10	18,636.30	58.7%	95.2%	1,508.60
Magnolia Middle School	51,375.00	17,277.45	29,153.48	56.7%	90.4%	4,944.07
Kent Elementary ILC	7,500.00	2,929.93	4,140.10	55.2%	94.3%	429.97
Nellie Hughes Stokes ES	36,525.00	7,694.75	20,086.56	55.0%	76.1%	8,743.69
Star Hill Elementary School	33,450.00	12,230.74	19,752.69	59.1%	95.6%	1,466.57
W. B. Simpson ES	34,950.00	9,567.23	23,499.70	67.2%	94.6%	1,883.07
F. Niel Postlethwait MS	92,625.00	33,009.11	56,672.42	61.2%	96.8%	2,943.47
W. Reily Brown ESs	39,600.00	19,694.71	17,918.13	45.2%	95.0%	1,987.16
David E. Robinson ES	38,625.00	4,129.61	30,230.70	78.3%	89.0%	4,264.69
Fred Fifer Middle School	233,375.00	71,267.38	150,642.00	64.5%	95.1%	11,465.62
Caesar Rodney High School	769,600.00	159,973.15	556,184.22	72.3%	93.1%	53,442.63
Dover Air Force Base MS	45,750.00	14,958.28	28,555.59	62.4%	95.1%	2,236.13
JS Charlton School	193,050.00	52,285.17	139,102.05	72.1%	99.1%	1,662.78
District Level						
Board Of Ed/District Expenses	47,000.00	2,435.60	21,596.58	46.0%	51.1%	22,967.82
District Expenditures	2,394,100.00	219,798.44	1,548,149.85	64.7%	73.8%	626,151.71
District Operations (Charlton)	4,448,041.00	473,770.48	3,896,268.18	87.6%	98.2%	78,002.34
Superintendent	25,000.00	362.44	10,240.80	41.0%	42.4%	14,396.76
Curriculum/Instruction	931,459.00	159,726.85	718,357.91	77.1%	94.3%	53,374.24
Professional Development	8,500.00	-	1,001.46	11.8%	11.8%	7,498.54
Technology (Instructional)	926,500.00	211,045.24	698,174.97	75.4%	98.1%	17,279.79
Special School Tuition Payment	668,506.00	82,390.86	253,299.71	37.9%	50.2%	332,815.43
Special Services CR	1,600,000.00	331,449.31	924,304.46	57.8%	78.5%	344,246.23
Maintenance	900,000.00	243,094.65	615,646.49	68.4%	95.4%	41,258.86
Operations/Utilities	1,851,962.00	358,233.70	1,706,561.35	92.1%	111.5%	(212,833.05)
Local Transportation	1,150,000.00	61,139.46	669,585.85	58.2%	63.5%	419,274.69
State Transportation CR	6,437,634.00	139,809.57	5,649,667.44	87.8%	89.9%	648,156.99
Personnel/Hr	59,800.00	2,564.42	46,072.74	77.0%	81.3%	11,162.84
Child Nutrition	7,258,115.00	603,865.94	6,446,512.82	88.8%	97.1%	207,736.24
Salaries						
State Salaries CR	70,632,440.00	-	69,145,888.27	97.9%	97.9%	1,486,551.73
State Salaries Charlton	14,124,792.00	-	14,013,448.14	99.2%	99.2%	111,343.86
Local Salaries CR	29,200,000.00	-	20,095,088.61	68.8%	68.8%	9,104,911.39
Tuition Salaries CR	925,000.00	-	885,057.60	95.7%	95.7%	39,942.40
Tuition Salaries Charlton	6,300,000.00	-	4,401,862.69	69.9%	69.9%	1,898,137.31
Dover Air Force Base						
Base Salaries	9,403,992.00	-	7,871,315.22	83.7%	83.7%	1,532,676.78
Base Operations	1,337,525.00	152,640.61	733,513.87	54.8%	66.3%	451,370.52
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	630,620.20	1,219,921.50	47.2%	71.5%	736,037.30
Vocational Education	204,532.00	37,600.23	119,078.54	58.2%	76.6%	47,853.23
Competitive State Grants	4,177,116.00	344,384.40	2,526,486.81	60.5%	68.7%	1,306,244.79
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	316,645.76	1,363,290.02	45.1%	55.5%	1,345,064.22
Summer School	575,000.00	-	382,793.11	66.6%	66.6%	192,206.89
Copy Center	274,885.00	51,507.69	196,489.11	71.5%	90.2%	26,888.20
Federal Funds						
Title I	3,652,997.00	55,928.75	1,333,217.24	36.5%	38.0%	2,263,851.01
CSI/TSI	206,537.00	-	55,650.21	26.9%	26.9%	150,886.79
Title III	69,184.00	-	416.36	0.6%	0.6%	68,767.64
IDEA	2,161,620.00	58,046.74	1,331,448.24	61.6%	64.3%	772,125.02
Perkins	213,303.00	14,556.39	167,172.05	78.4%	85.2%	31,574.56
Total Expenditure Budget	189,384,157.00	4,989,710.37	152,243,215.89	80.4%	83.0%	32,151,230.74

**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	\$33,936	\$1,301	\$0	\$35,237	0%	\$9,862,317	105.86%
\$15,443	\$540	\$303,348	\$319,331	3%	\$10,020,854	107.56%	JUN				\$0	0%	\$9,862,317	105.86%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,926,982	\$276,797	\$658,538	\$9,862,317			

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	70,362,440.00	70,617,775.95	0.00	100.4%
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	6,451,286.76	0.00	100.2%
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	10,344,557.77	3,040,434.23	77.3%
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	2,743,040.95	1,470,185.05	65.1%
Total State Funds	119,378,126.00	108,744,465.13	10,633,660.87	91.1%
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	9,862,317.00	0.00	105.9%
Debt Service Tax Receipts	1,725,317.00	1,723,159.54	2,157.46	99.9%
Debt Service - Impact Fee	275,000.00	481,266.68	0.00	175.0%
Tuition Tax Receipts	5,942,410.00	6,113,431.34	0.00	102.9%
Minor Capital Tax Receipts	1,059,583.00	411,900.22	647,682.78	38.9%
Technology Maintenance Match	252,801.00	230,139.31	22,661.69	91.0%
Interest	1,000,000.00	1,514,461.16	0.00	151.4%
Athletics	55,000.00	81,495.00	0.00	148.2%
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	4,245,116.83	0.00	114.7%
Preschool Tuition	0.00	18,750.00	0.00	0.0%
Building Rental	0.00	8,291.41	0.00	0.0%
Erate	17,208.00	13,909.80	3,298.20	80.8%
Other Match Tax Receipts	1,178,706.00	1,206,259.83	0.00	102.3%
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	3,665,219.59	0.00	142.8%
Total Local Funds	26,890,869.00	29,923,237.68	0.00	111.3%

Caesar Rodney School District Financial Report - Revenue
As of May 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	371,763.00	0.00	121.7%
Total Federal Funds	6,303,641.00	6,390,659.71	0.00	101.4%
Grand Total All Funds	152,572,636.00	145,058,362.52	7,514,273.48	95.1%

John S Charlton School Financial Report - Revenue
As of May 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	2,091,189.66	0.00	104.1%
Minor Capital Improvements	64,235.00	0.00	64,235.00	0.0%
Total State Funds	19,064,660.00	18,609,286.78	455,373.22	97.6%
LOCAL FUNDS				
Interest	100,000.00	115,758.12	0.00	115.8%
Other Local Revenue	4,005,280.00	20,961.00	3,984,319.00	0.5%
Total Local Funds	4,105,280.00	136,719.12	3,968,560.88	3.3%
Grand Total All Funds	23,169,940.00	18,746,005.90	4,423,934.10	80.9%