



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

June 2026

Caesar Rodney School District

Operating Unit Expenditure Summary as of 6/30/2026

Division - 10 & 11 Caesar Rodney School District

Salaries 100.0%	Operations 100.0%	Federal 75.0%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,225.00	9,537.73	25,297.69	64.5%	88.8%	4,389.58
Mcilvaine (J. Ralph) Early Chi	35,175.00	7,976.55	26,285.39	74.7%	97.4%	913.06
Major George S. Welch Es	31,725.00	9,067.36	22,657.64	71.4%	100.0%	-
Magnolia Middle School	51,375.00	12,704.42	36,045.95	70.2%	94.9%	2,624.63
Kent Elementary Ilc	7,500.00	1,203.83	6,294.01	83.9%	100.0%	2.16
Nellie Hughes Stokes Es	36,525.00	1,736.23	31,962.89	87.5%	92.3%	2,825.88
Star Hill Elementary School	33,450.00	9,525.41	22,828.78	68.2%	96.7%	1,095.81
W. B. Simpson Es	34,950.00	3,125.63	30,227.80	86.5%	95.4%	1,596.57
F. Niel Postlethwait Ms	92,625.00	20,056.99	71,181.67	76.8%	98.5%	1,386.34
W. Reily Brown Es	39,600.00	10,910.78	26,905.05	67.9%	95.5%	1,784.17
David E. Robinson ES	38,625.00	1,679.51	30,264.38	78.4%	82.7%	6,681.11
Fred Fifer Middle School	233,375.00	58,301.03	172,041.59	73.7%	98.7%	3,032.38
Caesar Rodney High School	769,600.00	93,219.59	621,100.10	80.7%	92.8%	55,280.31
Dover Air Force Base Ms	45,750.00	4,977.38	40,772.62	89.1%	100.0%	-
JS Charlton School	193,050.00	38,630.88	149,419.12	77.4%	97.4%	5,000.00
District Level						
Board Of Ed/District Expenses	47,000.00	12,935.60	21,668.20	46.1%	73.6%	12,396.20
District Expenditures	2,394,100.00	170,424.91	1,773,354.84	74.1%	81.2%	450,320.25
District Operations (Charlton)	4,448,041.00	278,442.24	4,162,329.30	93.6%	99.8%	7,269.46
Superintendent	25,000.00	1,240.44	10,255.79	41.0%	46.0%	13,503.77
Curriculum/Instruction	931,459.00	124,218.20	766,177.52	82.3%	95.6%	41,063.28
Professional Development	8,500.00	-	1,001.46	11.8%	11.8%	7,498.54
Technology (Instructional)	926,500.00	183,884.63	722,070.96	77.9%	97.8%	20,544.41
Special School Tuition Payment	668,506.00	41,072.78	323,394.82	48.4%	54.5%	304,038.40
Special Services CR	1,600,000.00	244,032.69	1,026,532.26	64.2%	79.4%	329,435.05
Maintenance	900,000.00	191,713.15	707,745.13	78.6%	99.9%	541.72
Operations/Utilities	1,851,962.00	213,979.56	1,852,062.44	100.0%	111.6%	(214,080.00)
Local Transportation	1,150,000.00	261,628.47	690,852.19	60.1%	82.8%	197,519.34
State Transportation CR	6,437,634.00	141,406.92	6,427,825.02	99.8%	102.0%	(131,597.94)
Personnel/Hr	59,800.00	1,772.42	46,923.66	78.5%	81.4%	11,103.92
Child Nutrition	7,258,115.00	304,155.85	7,029,646.67	96.9%	101.0%	(75,687.52)
Salaries						
State Salaries CR	70,632,440.00	-	75,238,578.62	106.5%	106.5%	(4,606,138.62)
State Salaries Charlton	14,124,792.00	-	15,125,281.66	107.1%	107.1%	(1,000,489.66)
Local Salaries CR	29,200,000.00	-	21,622,709.21	74.1%	74.1%	7,577,290.79
Tuition Salaries CR	925,000.00	-	972,648.12	105.2%	105.2%	(47,648.12)
Tuition Salaries Charlton	6,300,000.00	-	4,744,176.70	75.3%	75.3%	1,555,823.30
Dover Air Force Base						
Base Salaries	9,403,992.00	-	8,520,129.68	90.6%	90.6%	883,862.32
Base Operations	1,337,525.00	96,613.08	819,660.65	61.3%	68.5%	421,251.27
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	477,591.13	1,400,942.57	54.2%	72.6%	708,045.30
Vocational Education	204,532.00	3,177.29	171,039.91	83.6%	85.2%	30,314.80
Competitive State Grants	4,177,116.00	186,410.38	2,835,273.58	67.9%	72.3%	1,155,432.04
Tuition Reimbursement	85,000.00	-	79,774.03	93.9%	93.9%	5,225.97
Debt Service	2,011,208.00	-	2,011,207.86	100.0%	100.0%	0.14
Tuition	3,025,000.00	159,478.21	1,533,455.56	50.7%	56.0%	1,332,066.23
Summer School	575,000.00	-	383,022.13	66.6%	66.6%	191,977.87
Copy Center	274,885.00	31,856.67	216,140.13	78.6%	90.2%	26,888.20
Federal Funds						
Title I	3,652,997.00	44,077.42	2,765,471.36	75.7%	76.9%	843,448.22
CSI/TSI	206,537.00	-	62,667.59	30.3%	30.3%	143,869.41
Title III	69,184.00	-	3,848.53	5.6%	5.6%	65,335.47
IDEA	2,161,620.00	41,608.32	1,501,126.53	69.4%	71.4%	618,885.15
Perkins	213,303.00	759.84	191,938.85	90.0%	90.3%	20,604.31
Total Expenditure Budget	189,384,157.00	3,495,133.52	167,074,218.21	88.2%	90.1%	13,552,525.27

**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	\$19,597	\$648	\$528,619	\$548,864	6%	\$10,411,181	111.75%
\$8,871,286	\$271,518	\$878,050	\$10,020,854				TOTALS	\$8,946,579	\$277,445	\$1,187,157	\$10,411,181			



**CAESAR RODNEY SCHOOL DISTRICT
SET-ASIDE FUNDS
JUNE 2026**

OPERATING UNIT	PROGRAM	DESCRIPTION	TRANSFERS	TOTAL BUDGET
99940101	95471	Technology Improvements	\$75,000	\$75,000
99940101	95421	Facilities Maintenance	\$300,000	\$300,000
99940101	95435	Curriculum	\$75,000	\$75,000
TOTAL			\$450,000	\$450,000

Caesar Rodney School District Financial Report - Revenue
As of June 30, 2026

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	70,362,440.00	76,116,796.84	0.00	108.2%
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	6,525,523.92	0.00	101.4%
Drivers Ed.	42,960.00	42,960.00	0.00	100.0%
Unique Alternative	467,954.00	230,404.52	237,549.48	49.2%
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	114,379,650.92	4,998,475.08	95.8%
LOCAL FUNDS				
Current Expense Tax Receipts	9,316,445.00	10,137,197.42	0.00	108.8%
Debt Service Tax Receipts	1,725,317.00	1,772,461.84	0.00	102.7%
Debt Service - Impact Fee	275,000.00	481,266.68	0.00	175.0%
Tuition Tax Receipts	5,942,410.00	6,288,314.97	0.00	105.8%
Minor Capital Tax Receipts	1,059,583.00	412,804.29	646,778.71	39.0%
Technology Maintenance Match	252,801.00	230,644.52	22,156.48	91.2%
Interest	1,000,000.00	1,606,238.27	0.00	160.6%
Athletics	55,000.00	82,510.00	0.00	150.0%
CSCR	25,000.00	323,262.94	0.00	1,293.1%
Indirect Costs	150,000.00	372,938.48	0.00	248.6%
Cafeteria	3,700,000.00	4,757,791.96	0.00	128.6%
Preschool Tuition	0.00	18,750.00	0.00	0.0%
Building Rental	0.00	8,611.41	0.00	0.0%
Erate	17,208.00	13,909.80	3,298.20	80.8%
Other Match Tax Receipts	1,178,706.00	1,274,351.54	0.00	108.1%
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	3,679,897.33	0.00	143.4%
Total Local Funds	26,890,869.00	31,151,353.59	0.00	116.1%

Caesar Rodney School District Financial Report - Revenue
As of June 30, 2026

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,161,620.00	2,201,592.00	0.00	101.8%
Title I	2,989,961.00	2,989,915.37	45.63	100.0%
Title II	564,214.00	566,123.00	0.00	100.3%
Title III	69,184.00	69,273.00	0.00	100.1%
Perkins	213,303.00	234,946.34	0.00	110.1%
Other Federal Revenue	305,359.00	400,630.13	0.00	131.2%
Total Federal Funds	6,303,641.00	6,462,479.84	0.00	102.5%
Grand Total All Funds	152,572,636.00	152,993,484.35	503,874.00	99.7%

John S Charlton School Financial Report - Revenue
As of June 30, 2026

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	14,124,792.00	15,126,079.03	0.00	107.1%
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	2,246,954.12	0.00	111.8%
Minor Capital Improvements	64,235.00	0.00	64,235.00	0.0%
Total State Funds	19,064,660.00	20,239,035.15	0.00	106.2%
LOCAL FUNDS				
Interest	100,000.00	123,174.25	0.00	123.2%
Other Local Revenue	4,005,280.00	22,643.50	3,982,636.50	0.6%
Total Local Funds	4,105,280.00	145,817.75	3,959,462.25	3.6%
Grand Total All Funds	23,169,940.00	20,384,852.90	2,785,087.10	88.0%