



Academics ♦ Arts ♦ Athletics ♦ Atmosphere

Monthly Financial Report

July 2026

Caesar Rodney School District

Operating Unit Expenditure Summary as of 7/31/2026

Division - 10 & 11 Caesar Rodney School District

Salaries 7.7%	Operations 8.5%	Federal 83.3%				
Operating Unit	Budget Amount	Encumbered Amount	Expended Amount	Pct Exp	Pct Obligated	Balance
Schools						
Allen Frear Elementary School	39,300.00	13,047.73	8.10	0.0%	33.2%	26,244.17
Mcilvaine (J. Ralph) Early Chi	34,575.00	576.00	-	0.0%	1.7%	33,999.00
Major George S. Welch Es	27,150.00	15,250.00	1,803.67	6.6%	62.8%	10,096.33
Magnolia Middle School	47,875.00	7,750.00	30.96	0.1%	16.3%	40,094.04
Kent Elementary Ilc	6,125.00	3,570.00	-	0.0%	58.3%	2,555.00
Nellie Hughes Stokes Es	34,275.00	16,950.00	1,675.10	4.9%	54.3%	15,649.90
Star Hill Elementary School	28,575.00	27,428.00	797.96	2.8%	98.8%	349.04
W. B. Simpson Es	29,800.00	5,200.00	-	0.0%	17.4%	24,600.00
F. Niel Postlethwait Ms	225,375.00	55,392.96	3,517.41	1.6%	26.1%	166,464.63
W. Reily Brown Es	36,525.00	248.00	2,087.41	5.7%	6.4%	34,189.59
David E. Robinson ES	31,800.00	12,929.80	-	0.0%	40.7%	18,870.20
Fred Fifer Middle School	88,625.00	33,207.68	48.32	0.1%	37.5%	55,369.00
Caesar Rodney High School	791,030.00	486,803.16	19,541.19	2.5%	64.0%	284,685.65
Dover Air Force Base Ms	40,500.00	23,269.88	-	0.0%	57.5%	17,230.12
JS Charlton School	177,600.00	51,471.92	8,287.62	4.7%	33.6%	117,840.46
District Level						
Board Of Ed/District Expenses	40,000.00	2,549.97	10,330.39	25.8%	32.2%	27,119.64
District Expenditures	2,929,643.00	1,474,934.42	252,691.96	8.6%	59.0%	1,202,016.62
District Operations (Charlton)	4,795,328.00	1,006,115.83	141,248.07	2.9%	23.9%	3,647,964.10
Superintendent	20,000.00	2,775.00	3,004.99	15.0%	28.9%	14,220.01
Curriculum/Instruction	858,279.00	351,796.39	113,932.58	13.3%	54.3%	392,550.03
Professional Development	8,500.00	-	-	0.0%	0.0%	8,500.00
Technology (Instructional)	926,500.00	108,242.01	4,929.49	0.5%	12.2%	813,328.50
Special School Tuition Payment	642,857.00	-	1,958.55	0.3%	0.3%	640,898.45
Special Services CR	1,600,000.00	527,693.50	3,439.73	0.2%	33.2%	1,068,866.77
Safety and Security Referendum	1,427,954.00	709,615.76	709,007.00	49.7%	99.3%	9,331.24
Maintenance	900,000.00	592,956.73	34,385.70	3.8%	69.7%	272,657.57
Operations/Utilities	2,300,000.00	1,174,080.00	12,803.43	0.6%	51.6%	1,113,116.57
One-Time Expenses	70,000.00	8,148.00	-	0.0%	11.6%	61,852.00
Local Transportation	1,150,000.00	24,471.76	14,794.60	1.3%	3.4%	1,110,733.64
State Transportation CR	6,850,515.00	165,589.25	275,374.38	4.0%	6.4%	6,409,551.37
Personnel/Hr	84,480.00	1,522.60	977.40	1.2%	3.0%	81,980.00
Child Nutrition	7,393,601.00	704,913.55	319,911.60	4.3%	13.9%	6,368,775.85
Salaries						
State Salaries CR	75,400,000.00	-	5,716,720.39	7.6%	7.6%	69,683,279.61
State Salaries Charlton	15,600,000.00	-	1,321,838.43	8.5%	8.5%	14,278,161.57
Local Salaries CR	30,700,000.00	-	2,012,690.64	6.6%	6.6%	28,687,309.36
Tuition Salaries CR	1,250,000.00	-	76,804.61	6.1%	6.1%	1,173,195.39
Tuition Salaries Charlton	6,420,000.00	-	386,660.71	6.0%	6.0%	6,033,339.29
Dover Air Force Base						
Base Salaries	9,950,000.00	-	635,295.23	6.4%	6.4%	9,314,704.77
Base Operations	1,106,600.00	454,139.64	50,587.16	4.6%	45.6%	601,873.20
Base Indirect Other Schools	3,787,192.00	-	-	0.0%	0.0%	3,787,192.00
Other Funds						
Minor Capital Improvements	2,582,622.00	-	-	0.0%	0.0%	2,582,622.00
Vocational Education	204,532.00	16,400.00	15,900.05	7.8%	15.8%	172,231.95
Competitive State Grants	3,952,343.00	154,040.24	910.06	0.0%	3.9%	3,797,392.70
Tuition Reimbursement	90,000.00	-	295.00	0.3%	0.3%	89,705.00
Debt Service	1,959,220.00	-	379,548.36	19.4%	19.4%	1,579,671.64
Tuition	2,700,000.00	417,618.76	16,882.13	0.6%	16.1%	2,265,499.11
Summer School	575,000.00	-	138,661.00	24.1%	24.1%	436,339.00
Copy Center	285,000.00	237,500.00	-	0.0%	83.3%	47,500.00
Federal Funds						
Title I	3,655,829.00	-	-	0.0%	0.0%	3,655,829.00
Title III	69,273.00	-	-	0.0%	0.0%	69,273.00
IDEA	2,201,592.00	21,700.00	-	0.0%	1.0%	2,179,892.00
Perkins	214,332.00	-	-	0.0%	0.0%	214,332.00
Total Expenditure Budget	196,340,322.00	8,909,898.54	12,689,381.38	6.5%	11.0%	174,741,042.08

**CAESAR RODNEY SCHOOL DISTRICT
REPORT OF TAX COLLECTIONS FY 2027**



2025-2026 Taxation revenue based on 95% of total taxable assessment

\$9,316,445

2026-2027 Taxation revenue based on 95% of total taxable assessment

\$15,272,262

<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>
\$13,267	\$1,056	\$0	\$14,323	0%	\$14,323	0.09%	JUL	\$37,717	\$773	\$0	\$38,490	0%	\$38,490	0.25%
\$65,704	\$2,836	\$0	\$68,540	0%	\$82,863	0.54%	AUG				\$0	0%	\$38,490	0.25%
\$1,236,616	\$37,901	\$0	\$1,274,517	8%	\$1,357,380	8.89%	SEP				\$0	0%	\$38,490	0.25%
\$7,035,618	\$218,639	\$658,538	\$7,912,795	52%	\$9,270,175	60.70%	OCT				\$0	0%	\$38,490	0.25%
\$225,257	\$4,332	\$0	\$229,589	2%	\$9,499,764	62.20%	NOV				\$0	0%	\$38,490	0.25%
\$64,650	\$1,838	\$0	\$66,488	0%	\$9,566,252	62.64%	DEC				\$0	0%	\$38,490	0.25%
\$113,336	\$3,742	\$0	\$117,078	1%	\$9,683,330	63.40%	JAN				\$0	0%	\$38,490	0.25%
\$37,312	\$1,142	\$0	\$38,454	0%	\$9,721,783	63.66%	FEB				\$0	0%	\$38,490	0.25%
\$51,923	\$2,388	\$0	\$54,311	0%	\$9,776,094	64.01%	MAR				\$0	0%	\$38,490	0.25%
\$49,363	\$1,622	\$0	\$50,985	0%	\$9,827,080	64.35%	APR				\$0	0%	\$38,490	0.25%
\$33,936	\$1,301	\$0	\$35,237	0%	\$9,862,317	64.58%	MAY				\$0	0%	\$38,490	0.25%
\$19,597	\$648	\$528,619	\$548,864	4%	\$10,411,181	68.17%	JUN				\$0	0%	\$38,490	0.25%
\$8,946,579	\$277,445	\$1,187,157	\$10,411,181				TOTALS	\$37,717	\$773	\$0	\$38,490			



CAESAR RODNEY SCHOOL DISTRICT
SET-ASIDE FUNDS
JULY 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 July 31, 2026

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	75,400,000.00	73,367,821.00	2,032,179.00	97.3%
Cafeteria Salaries	2,093,601.00	1,409,094.00	684,507.00	67.3%
Division II, AOC	1,613,043.00	1,421,346.00	191,697.00	88.1%
Division II, AOC - Voc	161,532.00	121,149.00	40,383.00	75.0%
Division II, Energy	1,332,744.00	1,199,868.00	132,876.00	90.0%
Division III, Equalization	11,208,627.00	9,930,401.00	1,278,226.00	88.6%
State Transportation	6,850,515.00	3,226,144.00	3,624,371.00	47.1%
Drivers Ed.	42,960.00	38,664.00	4,296.00	90.0%
Unique Alternative	450,000.00	0.00	450,000.00	0.0%
Professional Development	79,785.00	39,893.00	39,892.00	50.0%
Minor Capital Improvements	1,528,845.00	0.00	1,528,845.00	0.0%
Americanization	14,500.00	14,500.00	0.00	100.0%
Dover AFB Budget	14,953,160.00	0.00	14,953,160.00	0.0%
Educational Sustainment Fund	1,554,846.00	1,399,361.00	155,485.00	90.0%
Technology Block Grant	208,089.00	187,280.00	20,809.00	90.0%
Other State Revenue	4,112,558.00	1,276,530.00	2,836,028.00	31.0%
Total State Funds	121,604,805.00	93,632,051.00	27,972,754.00	77.0%
LOCAL FUNDS				
Current Expense Tax Receipts	15,272,262.00	38,489.72	15,233,772.28	0.3%
Debt Service Tax Receipts	1,914,956.00	6,780.87	1,908,175.13	0.4%
Debt Service - Impact Fee	300,000.00	0.00	300,000.00	0.0%
Tuition Tax Receipts	5,992,949.00	24,052.90	5,968,896.10	0.4%
Minor Capital Tax Receipts	1,053,777.00	1,740.00	1,052,037.00	0.2%
Technology Maintenance Match	242,215.00	972.35	241,242.65	0.4%
Interest	1,200,000.00	76,729.27	1,123,270.73	6.4%
Athletics	75,000.00	0.00	75,000.00	0.0%
CSCR	25,000.00	9,959.44	15,040.56	39.8%
Indirect Costs	4,264,327.00	0.00	4,264,327.00	0.0%
Cafeteria	4,300,000.00	184,684.58	4,115,315.42	4.3%
Building Rental	0.00	560.00	0.00	0.0%
Erate	17,208.00	0.00	17,208.00	0.0%
Other Match Tax Receipts	942,370.00	4,375.58	937,994.42	0.5%
Charter	-690,000.00	0.00	-690,000.00	0.0%
Choice	379,000.00	0.00	379,000.00	0.0%
Other Local Revenue	200,000.00	2,889.01	197,110.99	1.4%
Total Local Funds	35,489,064.00	351,233.72	35,137,830.28	1.0%

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

	Budget	Received	Anticipated Receipts	Percent Received
FEDERAL FUNDS				
IDEA Part B	2,201,592.00	0.00	2,201,592.00	0.0%
Title I	2,783,378.00	0.00	2,783,378.00	0.0%
Title II	566,123.00	0.00	566,123.00	0.0%
Title III	69,273.00	0.00	69,273.00	0.0%
Perkins	214,332.00	0.00	214,332.00	0.0%
Other Federal Revenue	306,328.00	0.00	306,328.00	0.0%
Total Federal Funds	6,141,026.00	0.00	6,141,026.00	0.0%
Grand Total All Funds	163,234,895.00	93,983,284.72	69,251,610.28	57.6%

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

	Budget	Received	Anticipated Receipts	Percent Received
STATE FUNDS				
Formula Salaries & OEC's	15,600,000.00	14,580,028.00	1,019,972.00	93.5%
Division II, AOC	368,190.00	324,007.00	44,183.00	88.0%
Division II, AOC - Voc	30,725.00	23,044.00	7,681.00	75.0%
Division II, Energy	316,349.00	284,714.00	31,635.00	90.0%
Division III, Equalization	2,419,637.00	2,177,673.00	241,964.00	90.0%
State Transportation	2,059,631.00	1,045,595.00	1,014,036.00	50.8%
Minor Capital Improvements	70,174.00	70,264.00	0.00	100.1%
Total State Funds	20,864,706.00	18,505,325.00	2,359,381.00	88.7%
LOCAL FUNDS				
Interest	120,000.00	4,939.13	115,060.87	4.1%
Other Local Revenue	4,426,280.00	1,390.00	4,424,890.00	0.0%
Total Local Funds	4,546,280.00	6,329.13	4,539,950.87	0.1%
Grand Total All Funds	25,410,986.00	18,511,654.13	6,899,331.87	72.8%