



**RED
CLAY
CONSOLIDATED
SCHOOL DISTRICT**

FY 2025 Final Budget

February 12, 2025

Dorrell Green, Superintendent
Ted Ammann, Ed.D., Chief Operating Officer

**Members of the Red Clay Consolidated School District
Board of Education
2024-2025**

Aje English-Wynn

Victor Leonard, Sr.

Jose Matthews

Kecia Nesmith, Ed.D.

Susan Sander

Catherine H. Thompson, Esquire

Martin A. Wilson, Sr.

Dorrell Green, Executive Secretary

Staff to the Red Clay Consolidated School District

Dorrell Green, Superintendent

Hugh T. Broomall, Jr., Ed.D., Deputy Superintendent

Charles “Ted” Ammann, Ed.D, Assistant Superintendent and Chief Operating Officer

Tawanda Bond, Ed.D., Senior Director of Teaching and Learning

Sarah Celestin, Ed.D., Senior Director of Student Services and Special Education

The Red Clay Consolidated School District does not discriminate on the basis of race, creed, color, national origin, religion, sex, sexual orientation, age, marital status, handicap, veteran status, domicile, genetic information, or any legally protected characteristic.

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Introduction

The FY2025 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2024 through June 30, 2025. The budget includes operating revenues and expenditures for the district's 28 elementary, middle, and high schools covering kindergarten through twelfth grade, as well as two alternative programs and adult education through the Groves Program. The tuition budget includes the Meadowood School, the First State School, the Early Years Program (EYP), and the English Language Learners' program and the costs of Needs Based funding. As in FY24, this budget incorporates the Early Years Tuition Program in Division 32 making longitudinal trends in those OUs misleading.

The FY25 Preliminary Budget reflects state funding allocations and local taxes. In February of 2024, the community approved a local operating increase of \$.50 (phased in: FY25-\$0.30, FY26-\$0.10, FY27 - \$0.10) as well as a major capital improvement program. The budget is based on the first of three increases from this referendum. The tax rate reflects the Debt Service tax for repayments of all current and expected debt. The FY25 debt service rate is set to cover bond payments due during FY25 as well as during the first four months of FY26 as required by code.

Red Clay Consolidated School District begins the fiscal year with a \$5,704,352 balance in Division 32 local funds and a Reserve of \$5.0 million. Red Clay's current year operating revenues are estimated at \$299,099,994 which includes \$110,975,203 in local current expense funds and \$188,124,791 in state funds. The FY24 Budget includes the increases in state salaries as well as local salary increases as approved by the Board of Education through the collective bargaining process.

For FY24, state funds were provided to incorporate the local costs of the PECC teacher salary increase for 100% tuition and federally funded teachers. As predicted, these funds are not being provided in FY25, putting pressure on tuition funds as well as federal funds.

Additional state changes for FY25 include the final projected increase to the Opportunity Funds, providing an additional 13.4% in funds to address the needs of MLL students and students from low income backgrounds. In addition to these funds, the General Assembly has added an Athletic Trainer block grant, is phasing in HB200 which will provide mental health resources for high school students and a significant one time increase in minor capital improvement funds. The FY25 state budget includes the "giveback" that has been in place for a number of years. It is expected that this will continue to be an approximate \$2.7M decrease in state funds.

The FY25 Preliminary Budget includes \$298,808,692 in operating expenditures which is 99.9% of current revenues. This is a 7.5% increase over the FY24 Budget. Over \$11M or 3.7% of this is a direct result of increases in state funds for state salaries as well as the Opportunity Fund increases. As a result of the successful operating referendum, the budget is balanced, without deficit spending. The initial year of the referendum has covered the deficit spending of the FY24 budget as well as an increase in local salaries resulting from our negotiated agreements. The budget also allows for the increase in constables, continued building based substitutes and strategic plan initiatives presented to voters during the 2024 referendum. The expected ending balance of current expense funds is \$5,995,654 on June 30, 2025. The district continues to maintain the necessary carry-forward balance required to meet payroll obligations through the summer months and receipt of taxes in October.

A significant change in Red Clay's assessed property affected the FY24 budget and will continue in the future. The successful appeal of two property owners to the New Castle County Board of Assessment Review resulted in a significant decrease of local revenues. This decrease not only affected previous tax rates, but also affects the tax revenues approved by the 2024 Operating Referendum. The attached chart shows the affect of these two properties on local operating revenues.

Federal funds are projected to contribute \$13,717,569 in revenue in Federal FY25. The federal funds related to the COVID Pandemic response have all been obligated. Expenses addressed by the COVID Pandemic response have been eliminated, or incorporated in to state and local funds. Federal funds are expected to be only 100.2% of FY24. The very significant state increase in salary for teachers as well as the negotiated agreements with our teachers and paraprofessionals is putting pressure on services provided by federal programs.

Debt Service payments in FY24 are projected to be \$9,671,938 and at the end of FY25 will have the balance required by state code. Match Tax revenues supporting minor capital improvements, technology maintenance, Opportunity Funds, resource teachers and extra time programs are projected to be \$4,495,161 based on the matching provisions provided by the state budget bill. Match tax revenues are higher primarily as a result of matching a portion of the Opportunity Funds for local salary costs. The district is NOT requiring taxpayers to match the one-time Enhanced Minor Capital Improvement funds recognizing that our community committed to the FY24-26 operating fund increases as well as a significant major capital improvement program.

The tuition budget will allow the district to meet its obligation regarding tuition programs. The district's tuition tax is estimated to generate \$44,874,910 in revenue from the tuition tax, state sources and billings to other districts for attendance in tuition programs. The district continues to see increased costs for tuition programs, specifically Needs Based funding and the Early Years Pre-K program. In addition, tuition program budgets are increasing due to increased salary costs. A significant change to tuition budgets this year is the change to DE Admin Code 737, submitted by the Secretary of Education and approved by the State Board of Education. This change modifies the formula for funds transferred to charter schools for the education of students identified as having Complex and Intense needs. In **addition** to the funds currently provided to charter schools to address the needs of these students, it is expected an additional \$445,231 in tuition funds will be transferred to charter schools. This regulation does **NOT** apply to "choice" students, so the tuition budgets will continue to cover the costs of Intense and Complex students who "choice" to Red Clay.

Glossary of Terms

Board Approved Budget – The district’s spending plan for the current fiscal year as approved by the Board of Education.

Current Expense Taxes – General purpose local revenues collected on the basis of a tax rate for every \$100 of assessed value of property.

Debt Service Tax – Revenues collected to pay for the principal and interest payments on bonds sold for capital projects based on approved voter capital referenda. Bonds are generally for twenty-year schedules and sold by the State on behalf of the District using the state’s credit rating. The State’s credit rating is currently AAA, the highest rating, yielding the lowest possible rates.

Division I Funds – State funds allocated for personnel’s salary and benefits. These funds are earned on the basis of units earned (see below).

Division II Funds – State funds allocated for materials, supplies and services, including energy. These funds are allocated on the basis of units earned (see below).

Division III (Equalization Funds) – Funds allocated by the State on the basis of property values, tax rates, and enrollments to equalize disparities in funding among districts statewide.

Encumbrance – A purchase order or promise to pay. Vendor has not been paid; the funds are set aside or “encumbered”.

Expenditure – Payment to a vendor or employee.

First State Financials (FSF) – Statewide accounting system.

Fiscal Year (FY) – Period between July 1st and June 30th.

Federal Fiscal Year (FFY) – Period between October 1st and September 30th.

Final Budget – Budget projections based on enrollment confirmed after September 30 unit count process.

Minor Capital Improvements (MCI) – Revenues collected through a separate tax for the upkeep and maintenance of non-capitalized improvements within the District. The MCI funds are matched on a 60%/40% between State and local funds.

Needs-Based Funding- New method of calculation for state unit funding. Combines diagnosis categories into four categories of need including regular, basic, intense and complex. See Unit for divisor calculation values.

Glossary of Terms (continued)

Operating Unit – A specific program area in which funds are allocated; replacement of IBU in previous financial system.

Other Employment Costs (OECs) – Employer costs that include pension, workers compensation, unemployment insurance, and health insurance.

Percent Obligated – The total encumbered amount (promise to pay) and expenditures (paid) as compared to the total budget. It is important to note that school districts and charter schools do not pay proportionally through the year. This means that a district or charter school does not necessarily have 50% of the budget remaining 50% of the way through the school year. For example, the majority of school supplies and materials are ordered at the beginning of the fiscal year in order to be ready for the opening of school.

Preliminary Budget – Operational financial plan in use until such time as the September 30th enrollment count is confirmed.

Revenue Budget – the projected receipts from state, local and federal sources.

Tuition Tax and Special Schools – Revenues collected for funding special schools and programs in the District, including the English Language Learners Program, the Meadowood School (Division 54), the Early Years Pre School Program, needs based funding, private placements, and to pay other districts for the attendance of Red Clay residents to schools outside the District. The tuition tax rate is set by the Board of Education annually.

Unit – A specific allocation of State funds distributed on the basis of the number of students enrolled in a given school. Traditional unit count is officially replaced in the 2011-2012 school year with Needs-Based unit funding based on the following divisors:

- Preschool -8.4
- K-3 - 16.2
- 4-12 Regular Education - 20
- K-3 Basic -8.4
- 4-12 Basic Special Education – 8.4
- Pre K-12 Intensive Special Education – 6
- Pre K-12 Complex Special Education – 2.6



**RED
CLAY
CONSOLIDATED
SCHOOL DISTRICT**

FY 2025 Tax Rate Calculations

Tax Rate Compilation FY25

Net assessed value of real property within Red Clay: \$ 5,470,561,830.00

Net assessed value of New Castle County Tax Pool : \$ 17,791,338,507.00

The assessed values for the other districts are: Christina \$5,665,301,433; Colonial \$3,159,413,645; and Brandywine \$3,496,061,599

Tax pool contribution tax rate: \$0.468/\$100 of assessed value. 0.468

The first \$0.468/\$100 flow into the New Castle County tax pool to be reallocated on a unit count basis.

Tax pool allocation factor: 0.290863105

The rates for the other districts are: Christina .3129939930; Colonial 0.1887448625; and Brandywine 0.2073980398

Current Expense

Real estate taxes from pool: \$23,976,087

*\$17,791,338,507 x \$0.468/\$100 x 0.290863105 *.99*

Real estate taxes from current expense tax rate above pool: \$76,255,255

\$5,470,561,830 x (\$1.876-\$0.468)/\$100 x .99 (1% delinquency factor)

Total Current Expense Revenue \$100,231,342

Estimated loss due to Senior Tax Credit /Disabled Veterans Tax Credit (\$2,863,182)

State Reimbursement for Senior Tax Credit/Disabled Veterans Tax Credit \$2,863,182

FY25 Current Expense revenue available for expenditures: \$100,231,342

Tuition

Required revenue:

Real Estate taxes: 30,707,904.72

$5,470,561,830 \times \$0.567/\$100 \times .99$

Debt Service

Ending balance in appropriation 91000 on 06/30/24: 2,394,889

Required Revenue:

Real Estate taxes 7,148,930

$5,470,561,830 \times \$0.132/\100 (Assumes 99% collections)

Interest Income 150,000

Total Revenue

 9,693,819

Expenditures:

FY25 bond indebtedness: 9,671,938

This funding includes principal and interest payments due through October 1, 2025 and includes bond repayments from prior Major Capital Improvement Projects and assumes 99% tax collection uncollected funds.

Projected debt service balance 10/1/25:

 \$21,881

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Match Tax and Minor Capital Improvement

Real estate Match Tax \$4,495,161

5,470,561,830 x .083/100 x .99

Expenses:

Minor Cap. FY25: \$1,091,579

*Authorization specifies a 40% local match of the authorized funding in the **FY25** Bond Bill - State \$1,637,368 and Local \$1,091,579*

Enhanced Minor Cap. FY25: -

*Authorization specifies up to a 40% local match of the authorized funding in the **FY25** Bond Bill - State \$1,231,684 and Local \$821,123*

State Technology Maintenance Match: \$500,000

FY25 State Budget Bill Epilogue Section 335 authorizes districts to expend an amount for maintenance of technology utilizing a tax rate up to our state match in FY'99, FY'00, and FY'01 of 0.0122 (\$5,470,561,830 x \$0.0122/\$100)

Reading/Math Specialist Match:

FY25 State Budget Bill Epilogue Section 359 allows continued match for local share of salaries and benefits.

\$922,509

Extra Time Match:

FY25 State Budget Bill Epilogue Section 359 allows match for local share of FY08 Extra Time Appropriation.

250,000

K-4 Reading Specialists Match

FY25 State Budget Bill Epilogue Section 359 allows match for local share of salaries and benefits.

460,040

Opportunity Fund:

FY25 State Budget Bill Epilogue Section 365(c) allows local match for costs

1,535,040

Athletic Trainer Match

FY25 State Budget Bill Epilogue Section 381 allows match for local share of salaries and benefits

88,472.00

Full-Time Substitutes

FY25 State Budget Bill Epilogue Section 376 allows match for local share of salaries and benefits. State contribution for FY25 is \$132,708

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Total projected expenditures \$4,847,640

Red Clay FY25 Local Tax Rates

(Per \$100 of Assessed Value)

Tax Category	FY23	FY24	FY25	Difference	Local Tax Rate
Current Expense	\$1.576	\$1.576	\$1.876	\$0.300	\$100,231,342
Tuition	\$0.527	\$0.527	\$0.567	\$0.040	\$30,707,905
Debt Service	\$0.120	\$0.130	\$0.132	\$0.002	\$7,148,930
Match Tax	\$0.075	\$0.065	\$0.083	\$0.018	\$4,495,161
TOTAL	2.298	2.298	2.658	\$0.360	\$142,583,338

Includes both residential and non-residential properties.

Assumes 99% collection rate for Current Expense, Tuition, and Match Tax and 99% collection rate for Debt Service

**5-YEAR TAX
RATE HISTORY**

Year	Current Expense	Tuition	Debt Service	Match Tax	Total	Percent
2020-2021	\$1.576	\$0.537	\$0.110	\$0.085	\$2.308	-0.26%
2021-2022	\$1.576	\$0.527	\$0.120	\$0.075	\$2.298	-0.43%
2022-2023	\$1.576	\$0.527	\$0.120	\$0.075	\$2.298	0.00%
2023-2024	\$1.576	\$0.527	\$0.130	\$0.065	\$2.298	0.00%
2024-2025	\$1.876	\$0.567	\$0.132	\$0.083	\$2.658	15.67%



**RED
CLAY**
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SCHOOL DISTRICT

Division 32
Operating Budget

FY24 Unit Count Report

School	Enrollment								Units									
	Pre-K	K-3	4-12	K-3 Basic	4-12 Basic	Intense	Complex	Total	Pre-K	K-3	4-12	K-3 Basic	4-12 Basic	Intense	Complex	Voc	Deduct	Total
Forest Oak Elementary School	0	259	139	17	11	15	11	452	0.00	15.99	6.95	2.02	1.31	2.50	4.23	0.00	0.00	33.00
Heritage Elementary School	0	256	134	24	26	23	30	493	0.00	15.80	6.70	2.86	3.10	3.83	11.54	0.00	0.00	43.83
Johnson (Joseph E. Jr) Elementary Sch	0	179	77	20	9	12	6	303	0.00	11.05	3.85	2.38	1.07	2.00	2.31	0.00	0.00	22.66
Lewis (William C.) Dual Language Elem	0	191	66	30	14	12	3	316	0.00	11.79	3.30	3.57	1.67	2.00	1.15	0.00	0.00	23.48
Shortlidge (Evan G.) Academy	0	323	0	45	0	9	17	394	0.00	19.94	0.00	5.36	0.00	1.50	6.54	0.00	0.00	33.34
Linden Hill Elementary School	0	354	141	14	19	9	10	547	0.00	21.85	7.05	1.67	2.26	1.50	3.85	0.00	0.00	38.18
Baltz (Austin D.) Elementary School	0	313	146	28	22	16	3	528	0.00	19.32	7.30	3.33	2.62	2.67	1.15	0.00	0.00	36.39
Richardson Park Elementary School	0	244	145	24	28	20	48	509	0.00	15.06	7.25	2.86	3.33	3.33	18.46	0.00	0.00	50.29
Marbrook Elementary School	0	244	112	13	16	22	24	431	0.00	15.06	5.60	1.55	1.90	3.67	9.23	0.00	0.00	37.01
Richey Elementary School	0	214	105	19	23	6	8	375	0.00	13.21	5.25	2.26	2.74	1.00	3.08	0.00	0.00	27.54
Brandywine Springs School	0	370	410	33	88	18	13	932	0.00	22.84	20.50	3.93	10.48	3.00	5.00	0.71	-0.36	66.11
Mote (Anna P.) Elementary School	0	153	90	15	12	18	36	324	0.00	9.44	4.50	1.79	1.43	3.00	13.85	0.00	0.00	34.01
Warner Elementary School	0	80	173	26	54	26	15	374	0.00	4.94	8.65	3.10	6.43	4.33	5.77	0.00	0.00	33.22
North Star Elementary School	0	363	188	14	13	15	24	617	0.00	22.41	9.40	1.67	1.55	2.50	9.23	0.00	0.00	46.76
William F. Cooke Jr. Elementary	0	365	186	20	19	18	7	615	0.00	22.53	9.30	2.38	2.26	3.00	2.69	0.00	0.00	42.16
duPont (Alexis I.) Middle School	0	0	349	0	80	29	9	467	0.00	0.00	17.45	0.00	9.52	4.83	3.46	1.94	-0.97	36.23
duPont (H.B.) Middle School	0	0	634	0	78	24	11	747	0.00	0.00	31.70	0.00	9.29	4.00	4.23	2.68	-1.34	50.56
Skyline Middle School	0	0	327	0	102	29	14	472	0.00	0.00	16.35	0.00	12.14	4.83	5.38	2.49	-1.25	39.95
Stanton Middle School	0	0	481	0	76	45	17	619	0.00	0.00	24.05	0.00	9.05	7.50	6.54	3.24	-1.62	48.76
Conrad Schools of Science	0	0	1,092	0	55	11	5	1,163	0.00	0.00	54.60	0.00	6.55	1.83	1.92	11.02	-5.51	70.41
Calloway (Cab) School of the Arts	0	0	872	0	43	15	4	934	0.00	0.00	43.60	0.00	5.12	2.50	1.54	2.67	-1.34	54.10
Dickinson (John) School	0	0	801	0	164	45	22	1,032	0.00	0.00	40.05	0.00	19.52	7.50	8.46	8.16	-4.08	79.61
duPont (Alexis I.) High School	0	0	444	0	131	20	10	605	0.00	0.00	22.20	0.00	15.60	3.33	3.85	5.88	-2.94	47.92
McKean (Thomas) High School	0	0	629	0	93	105	43	870	0.00	0.00	31.45	0.00	11.07	17.50	16.54	12.50	-6.25	82.81
Meadowood Program	0	0	1	0	0	4	115	120	0.00	0.00	0.05	0.00	0.00	0.67	44.23	2.80	-1.40	46.35
Red Clay Early Years Program	119	0	0	0	0	38	132	289	14.17	0.00	0.00	0.00	0.00	6.33	50.77	0.00	0.00	71.27
First State School	0	0	0	0	0	0	18	18	0.00	0.00	0.00	0.00	0.00	0.00	6.92	0.00	0.00	6.92
District Totals	119	3,908	7,742	342	1,176	604	655	14,546	14.17	241.23	387.10	40.71	140.00	100.67	251.92	54.08	-27.04	1,202.84

September 30, 2023 Unit Count

FY25 Unit Count Report

School	Enrollment							Units								
	Pre-K	K-3	4-12	K-12 Basic	Intense	Complex	Total	Pre-K	K-3	4-12	K-12 Basic	Intense	Complex	Voc	Deduct	Total
Forest Oak Elementary School	0	252	131	26	13	7	429	0.00	15.56	6.55	3.10	2.17	2.69	0.00	0.00	30.07
Heritage Elementary School	0	257	136	49	16	34	492	0.00	15.86	6.80	5.83	2.67	13.08	0.00	0.00	44.24
Johnson (Joseph E. Jr) Elementary School	0	161	70	24	13	8	276	0.00	9.94	3.50	2.86	2.17	3.08	0.00	0.00	21.55
Lewis (William C.) Dual Language Elementary School	0	223	64	47	6	7	347	0.00	13.77	3.20	5.60	1.00	2.69	0.00	0.00	26.26
Shortlidge (Evan G.) Academy	0	260	0	39	14	27	340	0.00	16.05	0.00	4.64	2.33	10.38	0.00	0.00	33.40
Linden Hill Elementary School	0	319	170	24	8	11	532	0.00	19.69	8.50	2.86	1.33	4.23	0.00	0.00	36.61
Baltz (Austin D.) Elementary School	0	314	150	53	25	7	549	0.00	19.38	7.50	6.31	4.17	2.69	0.00	0.00	40.05
Richardson Park Elementary School	0	249	153	58	22	40	522	0.00	15.37	7.65	6.90	3.67	15.38	0.00	0.00	48.97
Marbrook Elementary School	0	264	111	37	24	29	465	0.00	16.30	5.55	4.40	4.00	11.15	0.00	0.00	41.40
Richey Elementary School	0	233	96	39	4	10	382	0.00	14.38	4.80	4.64	0.67	3.85	0.00	0.00	28.34
Brandywine Springs School	0	372	402	128	13	26	941	0.00	22.96	20.10	15.24	2.17	10.00	0.71	-0.36	70.82
Mote (Anna P.) Elementary School	0	154	65	41	13	37	310	0.00	9.51	3.25	4.88	2.17	14.23	0.00	0.00	34.04
Warner Elementary School	0	98	174	78	28	17	395	0.00	6.05	8.70	9.29	4.67	6.54	0.00	0.00	35.25
North Star Elementary School	0	337	186	31	11	24	589	0.00	20.80	9.30	3.69	1.83	9.23	0.00	0.00	44.85
William F. Cooke Jr. Elementary School	0	368	180	38	19	8	613	0.00	22.72	9.00	4.52	3.17	3.08	0.00	0.00	42.49
duPont (Alexis I.) Middle School	0	0	353	70	19	13	455	0.00	0.00	17.65	8.33	3.17	5.00	2.70	-1.35	35.50
duPont (H.B.) Middle School	0	0	657	79	20	8	764	0.00	0.00	32.85	9.40	3.33	3.08	2.94	-1.47	50.13
Skyline Middle School	0	0	277	90	31	10	408	0.00	0.00	13.85	10.71	5.17	3.85	1.53	-0.77	34.34
Stanton Middle School	0	0	423	81	29	25	558	0.00	0.00	21.15	9.64	4.83	9.62	1.53	-0.77	46.00
Conrad Schools of Science	0	0	1,088	65	10	1	1,164	0.00	0.00	54.40	7.74	1.67	0.38	11.08	-5.54	69.73
Calloway (Cab) School of the Arts	0	0	871	54	11	5	941	0.00	0.00	43.55	6.43	1.83	1.92	2.35	-1.18	54.90
Dickinson (John) School	0	0	831	156	24	16	1,027	0.00	0.00	41.55	18.57	4.00	6.15	9.33	-4.67	74.93
duPont (Alexis I.) High School	0	0	384	134	25	7	550	0.00	0.00	19.20	15.95	4.17	2.69	4.61	-2.31	44.31
McKean (Thomas) High School	0	0	652	115	106	47	920	0.00	0.00	32.60	13.69	17.67	18.08	11.95	-5.98	88.01
Meadowood Program	0	0	0	0	1	118	119	0.00	0.00	0.00	0.00	0.17	45.38	2.70	-1.35	46.90
Red Clay Early Years Program	136	0	0	0	56	143	335	16.19	0.00	0.00	0.00	9.33	55.00	0.00	0.00	80.52
First State School	0	0	0	0	1	20	21	0.00	0.00	0.00	0.00	0.17	7.69	0.00	0.00	7.86
District Totals	136	3,861	7,624	1,556	562	705	14,444	16.19	238.33	381.20	185.24	93.67	271.15	51.44	-25.72	1,211.50

September 30, 2024 Unit Count

FY 2025 Division 32 General Operating Budget inc. EYP

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary Budget	FY25 Final Budget	Difference FY25 Prelim vs. FY25 Final	% Change FY25 Prelim vs FY25 Final
Local Revenues							
Current Expense Tax Receipts	82,337,204	81,390,204	(947,000)	97,368,160	97,368,160	0	0.0%
Interest	500,000	2,769,614	2,269,614	2,500,000	2,500,000	0	0.0%
MCI Technology Match Tax Receipts	400,000	400,000	0	500,000	500,000	0	0.0%
Choice Income (net of payments)	5,563,560	5,694,598	131,038	5,922,382	5,478,060	(444,322)	-7.5%
Income from Fees	210,000	299,681	89,681	250,000	250,000	0	0.0%
Summer School	12,000	21,777	9,777	15,000	15,000	0	0.0%
Senior & Veteran Tax Rebate	2,773,372	2,863,182	89,810	2,863,182	2,863,182	0	0.0%
Indirect Costs	1,100,000	1,159,954	59,954	600,000	600,000	0	0.0%
Resource Teacher and Athletic Trainer local match	859,552	859,552	0	1,010,981	1,010,981	0	0.0%
Extra Time local match	-	0	0	250,000	250,000	0	0.0%
K-4 Reading Specialists local match + Bldg. Subs	512,997	512,997	0	560,040	560,040	0	0.0%
Opportunity Fund Match	809,960	809,960	0	1,535,040	1,535,040	0	0.0%
Needs-Based Tuition and EYP	11,985,704	11,686,758	(298,946)	14,015,391	14,265,391	250,000	1.8%
Less Charter School Payments	(15,783,628)	(15,783,628)	0	(16,414,973)	(16,351,764)	63,209	-0.4%
Total Local Revenues	91,280,721	92,684,649	1,403,928	110,975,203	110,844,090	(131,113)	-0.1%
Opening Balance - 98000	14,381,186	14,381,186	0	5,704,352	5,704,352	0	0.0%
Total Local Funds Available	105,661,907	107,065,835	1,403,928	116,679,555	116,548,442	(131,113)	-0.1%
State Revenues:							
Division I **includes state give back	129,759,701	134,482,287.00	4,722,586	142,325,813	154,539,084	12,213,271	8.6%
Division II (+Voc Div II) *includes ESCO payment	5,050,398	5,064,280	13,882	5,064,280	4,352,841	(711,439)	-14.0%
Division III	7,883,576	7,914,259	30,683	7,914,259	7,960,031	45,772	0.6%
State Technology *includes state give back	-	32,686	32,686	0	0	0	0.0%
State Transportation	10,820,165	11,937,794	1,117,629	12,176,550	13,030,970	854,420	7.0%
Safety and Security	1,066,271	1,066,271	0	1,029,655	1,029,655	0	0.0%
Ed Sustainment Fund *includes state give back	2,541,649	2,541,649	0	2,541,649	2,390,565	(151,084)	-5.9%
Related Services Cash-In	1,105,671	1,133,085	27,414	1,105,671	1,019,777	(85,894)	-7.8%
Academic Excellence Cash-In	-	0	0	0	22,038	22,038	0.0%
Guaranteed unit count/mid-year unit count	75,000	0	(75,000)	0	0	0	0.0%
Additional Programs:	15,014,774	14,678,745	(336,029)	15,966,914	13,401,415	(2,565,499)	-16.1%
Includes:							
Groves	311,401	442,905	131,504	442,905	442,905	0	0.0%
Adult Basic Education	104,867	104,967	100	104,967	119,967	15,000	14.3%
Secondary Alternative	82,500	101,000	18,500	101,000	91,000	(10,000)	-9.9%
Americanization	117,200	117,200	0	117,200	117,200	0	0.0%
CSCRCP	264,681	279,832	15,151	279,832	279,832	0	0.0%
Professional Develop *includes state give back	22,998	22,998	0	0	18,536	18,536	0.0%
Driver's Education *includes state give back	57,150	65,592	8,442	0	60,055	60,055	0.0%
Opportunity Funds - State	6,895,348	6,895,348	0	7,817,322	7,817,322	0	0.0%
Athletic Trainer Block Grant				132,708	132,708	0	0.0%
Mental Health Cash-In		32,550		30,000	36,563	6,563	21.9%
HB200	-		0	0	751,542	751,542	0.0%
K-4 Reading Specialists\High needs substitutes	1,034,906	1,034,906	0	1,359,533	1,359,533	0	0.0%
State grants	6,123,723	5,581,447	(542,276)	5,581,447	2,174,252	(3,407,195)	-61.0%
Total State Revenue	177,434,199	184,294,960	6,860,761	188,124,791	197,746,376	9,621,585	5.1%
TOTAL CURRENT YEAR REVENUE	268,714,920	276,979,609	8,264,689	299,099,994	308,590,466	9,490,472	3.2%
Revenue Available with Local Carry-Forward	283,096,106	291,360,795	8,264,689	304,804,346	314,294,818	9,490,472	3.1%

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary Budget	FY25 Final Budget	Difference FY25 Prelim vs. FY25 Final	% Change FY25 Prelim vs FY25 Final
Expenditures:							
99910100 Superintendent	100,000	98,810	(1,190)	100,000	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,952,793	(47,207)	3,955,000	3,955,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	55,250	(2,750)	58,000	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	47,441	(10,559)	58,000	58,000	0	0.0%
99990960 Research and Assessment	171,710	72,021	(99,689)	200,000	200,000	0	0.0%
99910000 Public Communications	110,000	105,247	(4,753)	110,000	110,000	0	0.0%
99940810 Technology - Equipment and Repair	2,372,379	2,257,973	(114,406)	2,363,379	2,363,379	0	0.0%
99990050 Director of Secondary Schools	115,000	105,373	(9,627)	115,000	115,000	0	0.0%
99990060 Director of Elementary Schools	66,000	40,274	(25,726)	66,000	66,000	0	0.0%
99910115 Director of Strategic Partnerships	100,000	100,000	0	77,500	77,500	0	0.0%
99920900 Library	234,000	230,692	(3,308)	234,000	234,000	0	0.0%
99900000 Board of Education	35,000	57,592	22,592	35,000	35,000	0	0.0%
99990500 Copy Center/Printing	105,000	141,691	36,691	140,000	140,000	0	0.0%
99950000 Personnel/HR	107,000	73,288	(33,712)	107,000	107,000	0	0.0%
99970650 Student Services	246,105	250,529	4,424	238,605	273,605	35,000	14.7%
99940000 Business Office/Finance	40,000	36,836	(3,164)	40,000	40,000	0	0.0%
99960100 Maintenance	2,959,257	2,966,437	7,180	2,988,850	2,988,850	0	0.0%
99921050 Special Education	2,274,526	2,451,005	176,479	2,464,500	2,574,173	109,673	4.5%
99990700 Autism Services	40,000	44,266	4,266	55,000	75,000	20,000	36.4%
99990000 Adult Education	615,968	789,805	173,837	766,072	771,072	5,000	0.7%
99940200 Division I Salaries	133,876,695	137,808,892	3,932,197	142,325,813	154,539,084	12,213,271	8.6%
99990300 Special Services - Alternative Education	900,000	937,100	37,100	945,000	945,000	0	0.0%
99960200 Operations/Utilities	3,950,000	4,322,932	372,932	4,068,500	4,068,500	0	0.0%
9320240A Forest Oak Elementary	119,460	115,231	(4,229)	119,460	119,460	0	0.0%
99930400 Nurses/CSCR	50,000	48,218	(1,782)	55,000	55,000	0	0.0%
99990930 Performing Arts	146,000	142,590	(3,410)	146,000	146,000	0	0.0%
9320242A Heritage Elementary	136,800	127,824	(8,976)	141,928	141,928	0	0.0%
9320244A Johnson Elementary	77,700	63,531	(14,169)	94,236	94,236	0	0.0%
99980000 Summer School	5,000	5,860	860	5,000	85,000	80,000	1600.0%
9320246A Lewis Elementary	91,950	94,730	2,780	100,127	100,127	0	0.0%
9320248A Shortlidge Academy	124,196	120,713	(3,483)	113,626	113,626	0	0.0%
99920110 Opportunity Fund	7,705,308	6,130,388	(1,574,920)	9,352,362	9,352,362	0	0.0%
9320250A Linden Hill Elementary	121,839	91,578	(30,261)	130,992	130,992	0	0.0%
9320252A Baltz Elementary	118,075	113,179	(4,896)	122,361	122,361	0	0.0%
9320254A Richardson Park Elementary	144,669	117,833	(26,836)	169,000	169,000	0	0.0%
99940300 Division II Vocational	285,000	249,406	(35,594)	285,000	285,000	0	0.0%
9320256A Marbrook Elementary	108,575	100,025	(8,550)	130,272	130,272	0	0.0%
99920600 Referendum Technology/Instruction	2,748,529	2,334,340	(414,189)	2,148,529	2,148,529	0	0.0%
9320260A Richey Elementary	90,036	69,222	(20,814)	103,202	103,202	0	0.0%
99970675 RTI	1,905,075	1,487,215	(417,860)	2,225,984	2,225,984	0	0.0%
9320264A Mote Elementary	119,144	108,665	(10,479)	125,303	125,303	0	0.0%
9320266A Warner Elementary	116,419	116,055	(364)	112,724	112,724	0	0.0%
9320270A North Star Elementary	129,700	122,303	(7,397)	146,585	146,585	0	0.0%
9320271A Cooke Elementary	139,919	135,655	(4,264)	131,285	131,285	0	0.0%
9320274A Al DuPont Middle	156,450	155,414	(1,036)	136,541	136,541	0	0.0%
99920500 Professional Development	88,000	89,419	1,419	81,600	81,600	0	0.0%
9320276A - HB DuPont Middle	163,284	146,689	(16,595)	180,595	180,595	0	0.0%
99960400 - Red Clay Transportation	9,106,626	10,290,442	1,183,816	15,008,121	15,086,700	78,579	0.5%
99960300 - Contractor State Transportation	4,655,376	4,423,402	(231,974)	0	0	0	0.0%
9320280A Skyline Middle	143,935	124,473	(19,462)	161,671	161,671	0	0.0%
9320282A Stanton Middle	176,880	146,101	(30,779)	182,915	182,915	0	0.0%
9320284A Conrad School of Science	418,592	346,456	(72,136)	467,643	467,643	0	0.0%
9320286A Cab Calloway School of the Arts	254,750	246,651	(8,099)	281,967	281,967	0	0.0%
9320290A Dickinson High School	451,958	440,900	(11,058)	450,143	450,143	0	0.0%
9320292A Al DuPont High School	376,225	376,420	195	426,063	426,063	0	0.0%
9320261A Brandywine Spring K-8	184,359	174,263	(10,096)	200,339	200,339	0	0.0%
9320294A McKean High School	456,104	423,718	(32,386)	479,054	479,054	0	0.0%
99920800 Driver's Education	94,000	91,507	(2,493)	94,252	152,752	58,500	62.1%
99940400 Local Salaries and Benefits	75,226,863	74,840,248	(386,615)	80,128,210	80,527,635	399,425	0.5%
99900300 District Wide Services	4,173,125	4,933,187	760,062	5,758,436	5,792,731	34,295	0.6%
Includes:							
Prior Year Payables- One-time carry forward	15,000	56,248	41,248	15,000	15,000	0	0.0%
Substitute Teachers	2,718,000	3,524,927	806,927	4,178,266	4,178,266	0	0.0%
Insurance	614,002	609,381	(4,621)	670,319	682,000	11,681	1.7%
DSC Payment	614,123	613,757	(366)	613,757	613,757	0	0.0%
Miscellaneous	50,000	10,403	(39,597)	11,000	11,000	0	0.0%
Postage	15,000	(434)	(15,434)	15,000	15,000	0	0.0%
Audits	50,000	30,470	(19,530)	30,000	30,000	0	0.0%

Gate Expenses	60,000	44,531	(15,469)	50,000	50,000	0	0.0%
Athletic Trainers (State block AT grant FY25)	7,000	5,974	(1,026)	132,708	132,708	0	0.0%
Student Travel/Competition	30,000	37,930	7,930	42,386	65,000	22,614	53.4%
99940410 State Programs/Grants	6,123,723	2,297,402	(3,826,321)	5,581,447	2,174,252	(3,407,195)	-61.0%
99940100 Contingency	1,690,827	0	(1,690,827)	1,997,554	1,997,554	0	0.0%
99900100 Legal Services	250,000	318,850	68,850	250,000	250,000	0	0.0%
99970680 Security/School Supervision	1,367,965	1,186,844	(181,121)	1,400,000	1,400,000	0	0.0%
99970500 Strategic Plan Initiatives/Extra Time	500,000	552,400	52,400	1,000,000	1,000,000	0	0.0%
99930100 Related Services	5,893,836	7,616,139	1,722,303	7,071,946	7,355,336	283,390	4.0%
Total Expenditures - Division 32	277,970,912	277,061,733	(909,179)	298,808,692	308,718,630	9,909,938	3.3%
Current Year Revenues/Expenses	(9,255,992)	(82,124)	9,173,868	291,302	(128,164)	(419,466)	-144.0%
Estimated Carry-Forward Balance (local funds)	5,125,194	5,704,352	9,173,868	5,995,654	5,576,188	(419,466)	-7.0%

February 2, 2025 Reserve Balance \$5,006,380



**RED
CLAY
CONSOLIDATED
SCHOOL DISTRICT**

Tuition Funds

Tuition-Based Programs Summary
FY25 Final Budget

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary Budget	FY25 Final Budget	Difference FY25 Prelim vs FY25 Final	% Change FY25 Prelim vs FY25 Final
REVENUE:							
Opening Balance -Tuition Funds***,****	572,381	572,381	0	8,242,064	8,242,064	0	0.0%
Tuition Tax (Inc. property tax credit refund)	28,680,915	28,606,074	(74,841)	30,707,905	30,707,905	0	0.0%
Tuition billing *	2,260,001	2,359,737	99,736	2,548,516	3,731,112	1,182,596	31.7%
State Revenue (1st State, Unique Alt)	3,201,004	3,269,196	68,192	3,376,425	3,376,425	0	0.0%
Total Tuition Revenue	34,714,301	34,807,388	93,087	44,874,910	46,057,506	1,182,596	2.6%
EXPENDITURES:							
Tuition Payments to Other Agencies	1,790,613	1,929,240	138,627	2,083,579	2,083,579	0	0.0%
Unique Alternatives/Private Placement**	2,954,696	3,622,711	668,015	3,803,847	3,803,847	0	0.0%
Consortium	278,271	278,271	0	286,619	278,321	(8,298)	-3.0%
Meadowood Program	4,750,000	4,750,000	0	3,950,000	3,950,000	0	0.0%
Early Years	9,280,000	9,280,000	0	11,500,000	12,500,000	1,000,000	8.0%
ELL/LEP	2,800,000	2,800,000	0	1,800,000	1,800,000	0	0.0%
First State School	900,000	900,000	0	600,000	600,000	0	0.0%
Needs-Based Special Education Funding	11,595,000	11,595,000	0	13,256,549	13,506,549	250,000	1.9%
Intense and Complex Added Charter Expens	0	0		445,231	546,347	101,116	18.5%
Tuition Contingency	1,225,515	0	(1,225,515)	1,225,515	874,515	(351,000)	-40.1%
Total Expenditures	35,574,095	35,155,222	-418,873	38,951,340	39,943,158	991,818	2.5%
Current Year Revenues over Expenses	(1,432,175)	(920,215)	511,960	(2,318,494)	(2,127,716)	190,778	-9.0%

* Meadowood Tuition Receipts are received in Dept. 54, APPR 98000

*** Opening balance includes Needs Based opening balance in APPR 91085

**Meadowood School - Agency 54
FY25 Final Budget**

	FY24 Final	FY24 Actual	Difference	FY25 Preliminary Budget	FY25 Final Budget	Difference FY25 Prelim vs FY25 Final	% Change FY25 Prelim vs FY25 Final
Beginning Local Funds Balance	2,404,143	2,404,143	0	3,353,375	3,353,375	0	0.00%
State Revenue:							
Division I	6,092,833	5,546,615	(546,218)	5,720,845	6,614,812	893,967	15.63%
6% Supplement for state funded positions	226,622	169,155	(57,467)	-		0	
Division II *includes state reduction	131,012	147,057	16,045	147,057	152,480	5,423	3.69%
Division III	345,864	345,864	0	345,864	349,968	4,104	1.19%
Others:							
CSCRП:	23,000	26,665	3,665	26,665	26,665	0	0.00%
Vocational:	21,140	21,228	88	21,228	20,619	(609)	-2.87%
Related Services Cash-In*	351,096	389,038	37,942	408,490	126,422	(282,068)	-69.05%
Transportation:	1,376,437	2,055,934	679,497	2,097,053	1,983,464	(113,589)	-5.42%
Sub Rreimburse Family Leave	1,000	500	(500)	1,000	1,000	0	0.00%
Total State Revenue:	8,569,004	8,702,056	133,052	8,768,201	9,275,430	507,229	5.78%
Local Revenue:							
Tuition Income:	4,750,000	4,750,000	0	3,950,000	3,950,000	0	0.00%
Interest:	100,000	142,936	42,936	110,000	150,000	40,000	36.36%
Total Local Revenue:	4,850,000	4,892,936	42,936	4,060,000	4,100,000	40,000	0.99%
Total Current Revenues - State and Local	13,419,004	13,594,992	175,988	12,828,201	13,375,430	547,229	4.27%
Grand Total All Sources:	\$15,823,147	15,999,135.00	175,988	16,181,576	16,728,805	547,229	3.38%

* Related Services Cash-In is loaded to 95-32.

Expenditures:

IBU:	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	FY25 Final	Difference FY25 Prelim vs FY25 Final	% Change FY25 Prelim vs FY25 Final
99940200 - Division I Salaries	6,319,455	5,715,165	(604,290)	5,720,845	6,614,812	893,967	15.63%
9320516A - Meadowood School	243,853	256,908	13,055	323,730	323,730	(0)	0.00%
99960200 - Operations/Utilities	115,879	135,219	19,340	139,276	139,276	0	0.00%
99930100 - Related Services **	1,077,931	760,930	(317,001)	798,977	798,977	0	0.00%
99940300 - Division II Vocational	21,140	21,140	0	21,140	20,619	(521)	-2.46%
99960400 - District Transportation	2,168,122	2,360,814	192,692	2,455,247	2,455,247	0	0.00%
99940400 - Local Salaries and Benefits	3,467,044	3,039,060	(427,984)	3,705,726	3,497,540	(208,186)	-5.62%
99900300 - District Wide Services	135,000	29,625	(105,375)	143,100	143,100	0	0.00%
99940100 - Contingency	353,841	0	(353,841)	230,908	230,908	0	0.00%
Total Expenditures:	\$13,902,265	\$12,318,861	(1,583,404)	13,538,947	14,224,209	685,262	5.1%
Revenues over Expenses	(\$483,261)	\$1,276,131	\$1,759,392	(710,746)	(848,779)	(138,033)	19.4%
Estimated June 30 Ending Balance	\$1,920,882	\$3,353,375	1,432,493	2,642,629	2,504,596	(138,033)	-5.2%

** Assumes \$126,422 of Related Services costs are charged to 95-32 where they are received

**Multi Language Learners Program
FY25 Final Budget**

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	FY25 Final	Difference FY25 Prelim vs FY25 Final	% Change FY25 Prelim vs FY25 Final
Revenues:							
Beginning Balance	2,368,096	2,368,096	0	2,468,305	2,468,305	0	0.0%
Current Year Tuition:	2,800,000	2,800,000	0	1,800,000	1,800,000	0	0.0%
Total Revenues	5,168,096	5,168,096	0	4,268,305	4,268,305	0	0

Expenditures:							
Local Salaries and Benefits:	2,294,704	1,816,024	(478,680)	2,234,825	2,518,113	283,288	12.7%
Travel:	1,500	1,333	(167)	1,500	1,500	0	0.0%
Contractual Services:	700,000	489,943	(210,057)	700,000	550,000	(150,000)	-21.4%
Supplies and Materials:	15,000	13,424	(1,576)	15,000	15,000	0	0.0%
Total Expenditures	3,011,204	2,320,724	-690,480	2,951,325	3,084,613	133,288	4.5%

Current Year Revenues over Expenses	(\$211,204)	\$479,276	\$690,480	(\$1,151,325)	(\$1,284,613)	(\$133,288)	11.6%
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First State School

FY25 Final Budget

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	FY25 Final	Difference FY25 Prelim vs FY25 Final	% Change FY25 Prelim vs FY25 Final
Revenue:							
Beginning balance:	1,731,583	1,731,583	0	2,468,407	2,468,407	0	0.0%
First State School - State	314,500	314,500	0	314,500	314,500	0	0.0%
Tuition	900,000	900,000	0	600,000	600,000	0	0.0%
Total Revenue:	2,946,083	2,946,083	0	3,382,907	3,382,907	0	0.0%
Expenditures:							
Local Salaries and Benefits:	259,531	240,136	(19,395)	280,925	287,106	6,181	2.2%
Contractual Services:	1,250,000	316,412	(933,588)	1,312,500	1,312,500	0	0.0%
Supplies and Materials:	10,000	334	(9,666)	10,000	10,000	0	0.0%
Summer School	20,510	15,883	(4,627)	16,518	23,718	7,200	43.6%
Total Expenditures:	1,540,041	572,765	(967,276)	1,619,943	1,633,324	13,381	0.8%
Current Year Revenues over expenses	(325,541)	641,735	967,276	(705,443)	(718,824)	(13,381)	2%

**Early Years Program
FY25 Final Budget**

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	FY25 Final	Difference FY25 Prelim vs FY25 Final	% Change FY25 Prelim vs FY25 Final
Beginning Local Funds Balance:*	2,968,442	2,968,442	0	831,488	831,488	0	0.0%
State Revenue:							
Division I:	6,579,502	8,516,878	1,937,376	9,049,925	11,836,364	2,786,439	30.8%
Division II: *includes state reduction	378,372	378,372	0	378,372	340,373	(37,999)	-10.0%
Division III:	339,535	339,535	0	339,535	547,146	207,611	61.1%
Others:							
CSCRCP	0	0	0	0	0	0	
Transportation:	556,620	345,943	-210,677	352,862	363,428	10,566	3.0%
Related Services Cash-In	171,557	171,557	0	174,988	321,875	146,887	83.9%
Total State Revenue:	8,331,941	10,021,742	1,689,801	10,295,682	13,409,186	3,113,504	30.2%
Local Revenue:							
Tuition:	9,280,000	9,280,000	0	11,500,000	12,500,000	1,000,000	8.7%
Total Local Revenue:	9,280,000	9,280,000	0	11,500,000	12,500,000	1,000,000	8.7%
GRAND TOTAL ALL SOURCES:	\$20,580,383	\$22,270,184	\$1,689,801	\$22,627,170	\$26,740,674	\$4,113,504	18.2%

Operating Unit	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	FY25 Final	Difference FY25 Prelim vs FY25 Final	% Change FY25 Prelim vs FY25 Final
99940200 - Division I Salaries	6,885,856	8,786,335	1,900,479	9,049,925	11,836,364	2,786,439	30.8%
9320529A - Early Years	254,000	135,143	-118,857	137,846	137,846	0	0.0%
99960200 - Operations/Utilities	0	10,836	10,836	154,500	154,500	0	0.0%
9320529A - Related Services	3,696,062	3,719,006	22,944	3,904,956	4,658,607	753,651	19.3%
99960400 - District Transportation	947,324	929,324	-18,000	957,204	1,379,138	421,934	44.1%
9320529A - Local Salaries and Benefits	6,809,254	6,697,296	-111,958	7,486,213	7,761,159	274,946	3.7%
9320529A - District	256,643	264,166	7,523	280,016	280,016	0	0.0%
99940100 - Contingency	0	0	0	0	0	0	
TOTAL EXPENDITURES:	18,849,139	20,542,106	1,692,967	21,970,660	26,207,630	4,236,970	19.3%
Current Year Revenues Over Expenses	(\$1,237,198)	(\$1,240,364)		(\$174,978)	(\$298,444)	(\$123,466)	70.6%



**RED
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Carry-Over Funds

State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
24	00159	Energy	6/30/2025	\$912
24	5181	Unique Alternatives	6/30/2024	\$2,292,634
24	5244	School Improvement	6/30/2025	\$13,824
24	5265	Div. II Vocational	6/30/2025	\$20
24	10171	School Safety and Security	6/30/2026	\$9,562
24	10230	MCI	6/30/2026	\$43,434
24	10352	Vocational Equip.	6/30/2026	\$261
24	05320	Redding Consortium	6/30/2025	\$160,000
24	05403	WLC Curriculum Support	6/30/2025	\$6,539
24	05405	WLC Family Advocacy	6/30/2025	\$68,637
24	05407	WLC Prof. Dev	6/30/2025	\$261,752
24	05408	WLC School Driven Imp.	6/30/2025	\$1,565
24	05409	WLC Teacher Leadership	6/30/2025	\$706,124
23	05404	WLC Expanding Learning	6/30/2025	\$756
23	05320	Redding Consortium	6/30/2025	\$33,722



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Match Tax

FY 2025 Match Tax

Revenue From Match Tax:	\$4,495,161
TOTAL AVAILABLE FUNDS	\$5,176,498
Expenditures:	
Minor Capital Improvement	\$1,091,579
Enhanced Minor Capital Improvement	\$0
State Technology Maintenance	\$500,000
Reading/Math Specialist prior Minner	\$922,509
Extra Time	\$250,000
K-4 Reading Specialist	\$460,040
Opportunity Fund	\$1,535,040
Athletic Trainer Match	\$88,472
Full-time substitutes (\$100,000 from unspent funds)	\$0
TOTAL EXPENDITURES	\$4,847,640
Projected Balance 6/30/25	\$328,858



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Debt Service

FY 2025 Debt Service

Debt Service Tax Rate Requirements:	FY 2025
Revenue From Debt Service Tax:	\$ 7,148,930.00
Balance Available July 1, 2024:	\$ 2,394,889.00
Interest Income	\$ 150,000.00
Available Funds	\$ 9,693,819.00
Estimated Debt Service amount	
including first four months FY26	\$ 9,671,938.00
Balance 11/1/25 (Assumes 99% Collection Rate)	\$ 21,881.00
Tax Rate:	\$0.132 per \$100 of assessed value

Audit finding from FY22 identified that Debt Service shall assume 10% in uncollected debt service tax and reserves to meet the first four months of subsequent fiscal year. This FY25 Debt Service rate assumes 99% debt service tax collection and four months of FY26 payments. This accounts for movement towards satisfying this finding without an unnecessary tax burden on our residents. Red Clay will continue to be able to meet its Debt Service obligations.



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Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'25
REVISED THRU 12/31/2024

REVENUE

Carryover Balance	\$7,571,685.85
State Support	\$2,941,281.00
Federal Support	\$8,000,000.00
FFVP Federal Support	\$322,653.00
Sales and Other Revenue	\$1,460,000.00
Total Estimated Revenue	\$20,295,619.85
	-\$7,571,685.85
	\$12,723,934.00

EXPENDITURES

Salaries	\$6,751,382.35
Food/Non-Food	\$6,200,000.00
Equipment / Computers	\$177,219.18
FY'24/25 Encumbrances	\$176,121.15
Total Estimated Expenditures	\$13,304,722.68

-\$580,788.68



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Federal Funds

FFY 2025 Federal Programs

CATEGORY	FY24	FY25	Difference	% Change
Title I:	6,378,430	6,452,652	74,222	1.2%
Title II: Teacher Quality and Technology	1,161,153	1,179,983	18,830	1.6%
Title III: Bilingual	284,434	276,914	(7,520)	-2.6%
Title IV	740,508	740,508	-	0.0%
IDEA 6-21:	4,542,087	4,478,431	(63,656)	-1.4%
Vocational Education (Perkins)	436,686	445,982	9,296	2.1%
IDEA PreSchool	143,977	143,099	(878)	-0.6%
TOTAL	13,687,275	13,717,569	30,294	0.2%



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Total All Funds

Source	Budgeted Expenditures
State/local Operating	\$298,808,692
Match Tax	\$4,847,640
Debt Service *	\$9,671,938
Tuition	\$38,951,340
Federal Programs	\$13,717,569
Nutrition	\$13,550,000
Total	<u>\$379,547,179</u>

* Based on state code, expenditures include forecast expenditures for the first four months of FY26