



FY 2026 Preliminary Budget

July 9, 2025

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

**Members of the Red Clay Consolidated School District
Board of Education
2025-2026**

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Staff to the Red Clay Consolidated School District

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

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

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RED CLAY

CONSOLIDATED SCHOOL DISTRICT

FY 2026 Tax Rate Calculations



Division 32
Operating Budget

Introduction

The FY2026 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2025 through June 30, 2026. 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 FY25, this budget incorporates the Early Years Tuition Program in Division 32 making longitudinal trends in those OUs misleading.

The FY26 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 second of three operating increases from this referendum. The tax rate reflects the Debt Service tax for repayments of all current and expected debt. The FY26 debt service rate is set to cover bond payments due during FY26 as well as during the first four months of FY27 as required by code.

Red Clay Consolidated School District begins the fiscal year with a \$6,822,861 balance in Division 32 local funds and a Reserve of \$5.0 million. Red Clay's current year operating revenues are estimated at \$329,372,287 which includes \$120,358,104 in local current expense funds and \$209,014,183 in state funds. The FY26 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 FY26, the General Assembly allocated funds to cover the PECC recommendations for state supported teacher salaries. As predicted, the state is not providing funds to cover the increase for local or federally funded positions putting pressure on tuition funds as well as federal funds.

Additional state changes for FY26 include a small increase in Opportunity Funds, providing an additional \$67,086 to address the needs of MLL students and students from low income backgrounds. 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 FY26 Preliminary Budget includes \$328,014,665 in operating expenditures which is 99.6% of current revenues. This is a 5.8% increase over the FY25 Budget. The vast majority of this is a result of increases due to salary costs. As a result of the successful operating referendum, the budget is balanced, without deficit spending and we are growing our balance to sustain out years after the referendum increases. The expected ending balance of current expense funds is \$8,180,483 on June 30, 2026. 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.

This year's receipts represent a significant change in the tax rates as a result of the state reassessment. Red Clay's total assessed property value increased to approximately

\$24,677,584,821. This includes an adjustment based on filed appeals. The recommended tax rate includes an increased allowance for uncollected taxes to further protect revenues from reassessment.

Federal funds totals are currently unknown. Typically, federal allocations are provided in advance of July 1 so that districts may prepare their consolidated grant applications and begin the year with known allocations. To date, a portion of the state's federal funds have not been released. The USDOE has shared that they are reviewing these allocations to ensure alignment with the President's goals. For Red Clay, the total amount of funds currently not allocated total \$2,084,224. If these funds are not allocated, it will result in a decrease of approximately 15.2% in federal funds for FY26 as compared to FY25. This is a significant risk to revenue and the district will need to prepare for possible cuts in services.

Debt Service payments in FY26 (and the first four months of FY27) are projected to be \$13,664,596 and at the end of FY26 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 \$5,880,100 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 \$44,624,099 in revenue from the tuition tax, state sources and billings to other districts for attendance in tuition programs. These receipts along with balances available in tuition programs will enable the district to meet its obligations for these programs. The district continues to see increased costs for tuition programs, specifically Needs Based funding. In addition, tuition program budgets are increasing due to increased salary costs.

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

FY25 9/30 Unit Count

School	Enrollment								Units							
	Pre-K	K-3	4-12	K-12			Total	Pre-K	K-3	4-12	K-12			Voc	Deduct	Total
				Basic	Int.	Complx.					Basic	Int.	Complx.			
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	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	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 Scho	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 Scho	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 Schoc	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	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

FY 2026 Division 32 General Operating Budget inc. EYP

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	Difference FY26 Prelim vs. FY25 Final	% Change FY26 Prelim vs FY25 Final
Local Revenues						
Current Expense Tax Receipts	97,368,160	97,968,353	600,193	104,535,981	7,167,821	7.4%
Interest	2,500,000	3,686,181	1,186,181	3,000,000	500,000	20.0%
MCI Technology Match Tax Receipts	500,000	500,000	0	500,000	-	0.0%
Choice Income (net of payments)	5,478,060	5,478,060	0	5,478,060	-	0.0%
Income from Fees	250,000	320,521	70,521	275,000	25,000	10.0%
Summer School	15,000	12,954	(2,046)	15,000	-	0.0%
Senior & Veteran Tax Rebate	2,863,182	3,183,460	320,278	3,183,460	320,278	11.2%
Indirect Costs	600,000	764,732	164,732	600,000	-	0.0%
Resource Teacher and Athletic Trainer local match	1,010,981	1,010,981	0	1,262,163	251,182	24.8%
Extra Time local match	250,000	250,000	0	250,000	-	0.0%
K-4 Reading Specialists local match + Bldg. Subs	560,040	560,040	0	467,104	(92,936)	-16.6%
Opportunity Fund Match	1,535,040	1,535,040	0	2,118,180	583,140	38.0%
Needs-Based Tuition and EYP	14,265,391	14,748,921	483,530	15,678,991	1,413,600	9.9%
Less Charter School Payments	(16,351,764)	(16,351,764)	0	(17,005,835)	(654,071)	4.0%
Total Local Revenues	110,844,090	113,667,478	2,823,388	120,358,104	9,514,014	8.6%
Opening Balance - 98000	5,704,352	5,704,352	0	6,822,861	-	0.0%
Total Local Funds Available	116,548,442	119,371,830	2,823,388	127,180,965	10,632,523	9.1%
State Revenues:						
EYP Division I **includes state give back	154,539,084	156,896,594	2,357,510	164,741,424	10,202,340	6.6%
EYP Division II (+Voc Div II) *includes ESCO payment	4,352,841	4,352,841	0	4,141,467	(211,374)	-4.9%
EYP Division III	7,960,031	7,960,031	0	7,960,031	-	0.0%
State Technology *includes state give back	0	0	0	0	-	-
EYP State Transportation	13,030,970	13,896,191	865,221	14,174,115	1,143,145	8.8%
Safety and Security	1,029,655	1,029,655	0	1,051,311	21,656	2.1%
Ed Sustainment Fund *includes state give back	2,390,565	2,390,565	0	2,390,565	-	0.0%
Related Services Cash-In	1,019,777	1,019,777	0	800,000	(219,777)	-21.6%
Academic Excellence Cash-In	22,038	22,038	0	0	(22,038)	-100.0%
Guaranteed unit count/mid-year unit count	0	263,016	263,016	0	-	-
Additional Programs:	13,401,415	14,162,956	761,541	13,755,271	353,856	2.6%
Includes:						
	Groves	442,905	440,905	(2,000)	440,905	(2,000)
	Adult Basic Education	119,967	119,967	0	119,967	-
	Secondary Alternative	91,000	91,000	0	91,000	-
	Americanization	117,200	117,200	0	117,200	-
EYP	CSCRP	279,832	629,894	350,062	280,000	168
	Professional Develop *includes state give back	18,536	18,536	0	18,536	-
	Driver's Education *includes state give back	60,055	60,055	0	60,055	-
	Opportunity Funds - State	7,817,322	7,817,322	0	7,884,408	67,086
	Athletic Trainer Block Grant	132,708	132,708	0	145,979	13,271
	Mental Health Cash-In	36,563	36,563	0	0	(36,563)
	HB200	751,542	751,542	0	751,542	-
	K-4 Reading Specialists\High needs substitutes	1,359,533	1,359,533	0	1,502,948	143,415
	State grants	2,174,252	2,587,731	413,479	2,342,731	168,479
	Total State Revenue	197,746,376	201,993,664	4,247,288	209,014,183	11,267,807
	TOTAL CURRENT YEAR REVENUE	308,590,466	315,661,142	7,070,676	329,372,287	20,781,821
	Revenue Available with Local Carry-Forward	314,294,818	321,365,494	7,070,676	336,195,148	20,781,821
						6.8%

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	Difference FY26 Prelim vs. FY25 Final	% Change FY26 Prelim vs FY25 Final
Expenditures:						
Adult Education 99990000	771,072	757,451	(13,621)	771,072	-	0.0%
AI DuPont High School 9320292A	426,063	403,224	(22,839)	404,441	(21,622)	-5.1%
AI DuPont Middle 9320274A	136,541	139,487	2,946	151,742	15,201	11.1%
Asst Superintendent Operations 99910105	58,000	50,395	(7,605)	58,000	-	0.0%
Autism Services 99990700	75,000	102,425	27,425	100,000	25,000	33.3%
Baltz Elementary 9320252A	122,361	116,057	(6,304)	147,017	24,656	20.2%
Board of Education 99900000	35,000	23,334	(11,666)	35,000	-	0.0%
Brandywine Spring K-8 9320261A	200,339	184,340	(15,999)	236,453	36,114	18.0%
Business Office/Finance 99940000	40,000	40,489	489	40,000	-	0.0%
Cab Calloway School of the Arts 9320286A	281,967	273,444	(8,523)	299,963	17,996	6.4%
Conrad School of Science 9320284A	467,643	482,720	15,077	421,154	(46,489)	-9.9%
Contingency 99940100	1,997,554	42,411	(1,955,143)	1,997,554	-	0.0%
Cooke Elementary 9320271A	131,285	117,662	(13,623)	155,077	23,792	18.1%
Copy Center/Printing 99990500	140,000	139,923	(77)	120,000	(20,000)	-14.3%
Curriculum/Instruction 99920000	3,955,000	3,912,382	(42,618)	3,905,000	(50,000)	-1.3%
Deputy Superintendent School Support 99910110	58,000	54,978	(3,022)	58,000	-	0.0%
Dickinson High School 9320290A	450,143	446,326	(3,817)	449,424	(719)	-0.2%
Director of Elementary Schools 99990060	66,000	62,286	(3,714)	70,000	4,000	6.1%
Director of Secondary Schools 99990050	115,000	105,138	(9,862)	135,000	20,000	17.4%
Director of Strategic Partnerships 99910115	77,500	76,386	(1,114)	77,500	-	0.0%
District Wide Services 99900300	5,792,731	6,089,908	297,177	5,888,057	95,326	1.6%
<i>District Wide Services Includes:</i>						
Athletic Trainers	132,708	0	(132,708)	0	(132,708)	-100.0%
Audits	30,000	22,618	(7,382)	30,000	-	0.0%
DSC Payment	613,757	613,216	(541)	613,757	-	0.0%
Gate Expenses	50,000	43,173	(6,827)	50,000	-	0.0%
Insurance	682,000	688,236	6,236	784,300	102,300	15.0%
Miscellaneous	11,000	18,701	7,701	15,000	4,000	36.4%
Postage	15,000	11,239	(3,761)	15,000	-	0.0%
Prior Year Payables	15,000	7,719	(7,281)	15,000	-	0.0%
School Copier Account	0	39,334	39,334	0	-	#DIV/0!
Student Travel/Competition	65,000	44,079	(20,921)	65,000	-	0.0%
Substitute Teachers	4,178,266	4,601,593	423,327	4,300,000	121,734	2.9%
EYP Division I Salaries 99940200	154,539,084	154,471,938	(67,146)	164,741,424	10,202,340	6.6%
Division II Vocational 99940300	285,000	275,492	(9,508)	285,000	-	0.0%
Driver's Education 99920800	152,752	152,016	(736)	150,000	(2,752)	-1.8%
Forest Oak Elementary 9320240A	119,460	88,769	(30,691)	128,837	9,377	7.8%
HB DuPont Middle 9320276A	180,595	161,397	(19,198)	196,089	15,494	8.6%
Heritage Elementary 9320242A 9320242A	141,928	117,476	(24,452)	167,311	25,383	17.9%
Johnson Elementary 9320244A	94,236	98,336	4,100	93,051	(1,185)	-1.3%
Legal Services 99900100	250,000	311,589	61,589	275,000	25,000	10.0%
Lewis Elementary 9320246A	100,127	94,120	(6,007)	113,754	13,627	13.6%
Library 99920900	234,000	234,000	0	234,000	-	0.0%
Linden Hill Elementary 9320250A	130,992	123,690	(7,302)	135,557	4,565	3.5%
Local Salaries and Benefits 99940400	80,527,635	81,437,453	909,818	85,436,102	4,908,467	6.1%
Maintenance 99960100	2,988,850	2,934,295	(54,555)	2,988,850	-	0.0%
Marbrook Elementary 9320256A	130,272	114,621	(15,651)	160,556	30,284	23.2%
McKean High School 9320294A	479,054	447,908	(31,146)	511,383	32,329	6.7%
Mote Elementary 9320264A	125,303	119,687	(5,616)	133,949	8,646	6.9%
North Star Elementary 9320270A	146,585	123,181	(23,404)	169,838	23,253	15.9%
Nurses/CSCR 99930400	55,000	54,233	(767)	55,000	-	0.0%
EYP Operations/Utilities 99960200	4,068,500	4,194,732	126,232	4,300,000	231,500	5.7%
Opportunity Fund 99920110,99920200,99920100	9,352,362	9,317,651	(34,711)	10,002,588	650,226	7.0%
Performing Arts 99990930	146,000	148,411	2,411	146,000	-	0.0%
Personnel/HR 99950000	107,000	107,595	595	107,000	-	0.0%
Professional Development 99920500	81,600	69,840	(11,760)	81,600	-	0.0%
Public Communications 99910000	110,000	110,358	358	110,000	-	0.0%
Referendum Technology/Instruction 99920600	2,148,529	2,147,717	(812)	2,228,529	80,000	3.7%
Related Services 99930100	7,355,336	8,069,427	714,091	7,800,000	444,664	6.0%
Research and Assessment 99990960	200,000	203,102	3,102	200,000	-	0.0%
Richardson Park Elementary 9320254A	169,000	140,035	(28,965)	188,775	19,775	11.7%

Richey Elementary 9320260A	103,202	79,540	(23,662)	121,958	18,756	18.2%
RTI 99970675	2,225,984	1,910,077	(315,907)	2,220,052	(5,932)	-0.3%
Security/School Supervision 99970680	1,400,000	1,210,984	(189,016)	1,450,000	50,000	3.6%
Shortlidge Academy 9320248A	113,626	107,811	(5,815)	133,259	19,633	17.3%
Skyline Middle 9320280A	161,671	133,570	(28,101)	173,506	11,835	7.3%
Special Education 99921050	2,574,173	2,891,706	317,533	2,991,706	417,533	16.2%
Special Services - Alternative Education 99930300	945,000	962,750	17,750	962,750	17,750	1.9%
Stanton Middle 9320282A	182,915	146,918	(35,997)	201,691	18,776	10.3%
State Programs/Grants 99940410	2,174,252	2,383,785	209,533	2,174,252	-	0.0%
Strategic Plan Initiatives/Extra Time 99970500	1,000,000	724,710	(275,290)	250,000	(750,000)	-75.0%
Student Services 99970650	273,605	251,624	(21,981)	251,624	(21,981)	-8.0%
Summer School 99980000	85,000	85,199	199	85,000	-	0.0%
Superintendent 99910100	100,000	96,869	(3,131)	100,000	-	0.0%
Technology - Equipment and Repair 99940810	2,363,379	2,332,613	(30,766)	2,538,379	175,000	7.4%
EYP Transportation 99960400	15,086,700	17,216,536	2,129,836	17,560,867	2,474,167	16.4%
Warner Elementary 9320266A	112,724	109,838	(2,886)	138,976	26,252	23.3%
Total Expenditures - Division 32	308,718,630	310,134,365	1,415,735	328,014,665	19,296,036	6.3%
Current Year Revenues/Expenses	(128,164)	5,526,778	5,654,941	1,357,622	1,485,785	-1159.3%
Carry-Forward Balance (local funds)	5,576,188	6,822,861	1,246,673	8,180,483	2,604,294	46.7%

June 30, 2025 Reserve Balance 5,006,380



Tuition Funds

Tuition-Based Programs Summary
FY26 Preliminary Budget

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	Difference FY26 Prelim vs FY25 Final	% Change FY26 Prelim vs FY25 Final
REVENUE:						
Opening Balance -Tuition Funds * ,**	8,242,064	8,242,064	0	3,606,893	(4,635,171)	-56.2%
Tuition Tax (Inc. property tax credit refund)	30,707,905	30,004,457	(703,448)	34,589,337	3,881,432	12.6%
Tuition billing *	3,731,112	3,772,405	41,293	3,961,025	229,913	6.2%
State Revenue (1st State, Unique Alt)	3,376,425	3,387,213	10,788	2,466,844	(909,581)	-26.9%
Total Tuition Revenue	46,057,506	45,406,139	-651,367	44,624,099	(1,433,407)	-3.1%
EXPENDITURES:						
Tuition Payments to Other Agencies***	2,083,579	4,121,605	2,038,026	2,662,296	578,717	27.8%
Unique Alternatives/Private Placement****	3,803,847	3,964,802	160,955	3,333,746	(470,100)	-12.4%
Consortium	278,321	308,378	30,057	323,797	45,476	16.3%
Meadowood Program	3,950,000	3,950,000	0	3,250,000	(700,000)	-17.7%
Early Years	12,500,000	12,500,000	0	13,600,000	1,100,000	8.8%
ELL/LEP	1,800,000	1,800,000	0	2,200,000	400,000	22.2%
First State School	600,000	200,000	(400,000)	400,000	(200,000)	-33.3%
Needs-Based Special Education Funding	13,506,549	13,506,549	0	14,904,972	1,398,423	10.4%
Intense and Complex Added Charter Expenses	546,347	546,347	0	568,201	21,854	4.0%
Tuition Contingency	725,515	0	(725,515)	824,860	99,345	13.7%
Total Expenditures	39,794,158	40,897,681	1,103,523	42,067,872	2,273,715	5.7%
Current Year Revenues over Expenses	(1,978,716)	(3,733,606)	(1,754,890)	(1,050,666)	928,049	-46.9%

* Opening balance includes \$2M transfer from NB account to lower balances in NB

** FY26 Balance includes unused funds from Private Placement

*** A FY25 Tuition Payment was submitted at FY25 year end and did not get processed until FY26

**** Assumes Private Placement to use \$750,000 from balances for expenses to lower balances

Early Years Program
FY26 Preliminary Budget

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	Difference FY26 Preliminary vs FY25 Final	% Change FY26 Preliminary vs FY25 Final
Beginning Local Funds Balance:*	831,488	831,488	831,488	993,107	161,619	19.4%
State Revenue: * all included in Div 32 Overall Budget but shown for illustrative purposes						
Division I:	11,836,364	10,879,549	-956,815	11,641,117	(195,247)	-1.6%
Division II: *includes state reduction	340,373	289,303	-51,070	289,303	(51,070)	-15.0%
Division III:	547,146	529,048	-18,098	529,048	(18,098)	-3.3%
Others:					0	
DHSS One Time Payment for RS		80,000				
CSCRP	0	0	0	0	0	
Transportation:	363,428	366,641	3,213	373,974	10,546	2.9%
Related Services Cash-In	321,875	101,621	-220,254	101,621	(220,254)	-68.4%
Total State Revenue:	13,409,186	12,246,162	-1,163,024	12,935,063	(474,123)	-3.5%
Local Revenue:						
Tuition:	12,500,000	12,500,000	0	13,600,000	1,100,000	8.8%
Total Local Revenue:	12,500,000	12,500,000	0	13,600,000	1,100,000	8.8%
GRAND TOTAL ALL SOURCES:	\$26,740,674	\$24,746,162	-1,994,512	\$26,535,063	\$787,496	2.9%

Operating Unit	FY25 Final	FY25 Actual	Difference	FY26 Preliminary	Difference FY26 Preliminary vs FY25 Final	% Change FY26 Preliminary vs FY25 Final
99940200 - Division I Salaries	11,836,364	10,879,549	-956,815	11,641,117	(195,247)	-1.6%
9320529A - Early Years	137,846	119,728	-18,118	155,964	18,118	13.1%
99960200 - Operations/Utilities	154,500	118,704	-35,796	160,680	6,180	4.0%
9320529A - Related Services	4,658,607	5,286,967	628,360	5,445,576	786,969	16.9%
99960400 - District Transportation	1,379,138	1,194,487	-184,651	1,406,721	27,583	2.0%
9320529A - Local Salaries and Benefits	7,761,159	6,969,238	-791,921	7,105,642	(655,517)	-8.4%
99900300 - District Expenditure (Subs)	280,016	379,481	99,465	379,481	99,465	35.5%
99940100 - Contingency	0		0	0	0	0.0%
TOTAL EXPENDITURES:	26,207,630	24,948,154	-1,259,476	26,295,181	87,551	0.3%
Current Year Revenues Over Expenses	(\$298,444)	(\$201,992)	96,452	\$239,882	\$96,452	-32.3%

Multi Language Learners Program
FY26 Final Budget

	FY25 Final	FY25 Actual	Difference	FY26 Preliminary	Difference FY26 Prelim vs FY25 Final	% Change FY26 Prelim vs FY25 Final
Revenues:						
Beginning Balance	2,468,305	2,468,305	0	1,632,016	(836,289)	-33.9%
Current Year Tuition:	1,800,000	1,800,000	0	2,200,000	400,000	22.2%
Total Revenues	4,268,305	4,268,305	0	3,832,016	(436,289)	(0)
Expenditures:						
Local Salaries and Benefits:	2,518,113	2,404,625	(113,488)	2,574,625	56,512	2.2%
Travel:	1,500	1,518	18	1,500	0	0.0%
Contractual Services:	550,000	577,582	27,582	594,909	44,909	8.2%
Supplies and Materials:	15,000	21,124	6,124	20,000	5,000	33.3%
Total Expenditures	3,084,613	3,004,849	(79,764)	3,191,034	106,421	3.6%
Current Year Revenues over Expenses	(\$1,284,613)	(\$1,204,849)	79,764	(\$991,034)	\$293,579	-25.5%

First State School

FY26 Final Budget

	FY25 Final	FY25 Actual	Difference	FY26 Preliminary	Difference FY26 Prelim vs FY25 Final	% Change FY26 Prelim vs FY25 Final
Revenue:						
Beginning balance:	2,468,407	2,468,407	0	913,009	(1,555,398)	-63.0%
First State School - State	314,500	314,500	0	314,500	0	0.0%
Tuition	600,000	600,000	0	400,000	(200,000)	-33.3%
Total Revenue:	3,382,907	3,382,907	0	1,627,509	(1,755,398)	-51.9%
Expenditures:						
Local Salaries and Benefits:	287,106	283,409	(3,697)	446,711	159,605	55.6%
Contractual Services:	1,312,500	853,140	(459,360)	878,734	(433,766)	-33.0%
Supplies and Materials:	10,000	9,338	(662)	10,000	0	0.0%
Summer School	23,718	23,718	0	25,378	1,660	7.0%
Total Expenditures:	1,633,324	1,169,605	(463,719)	1,360,824	(272,500)	-16.8%
Current Year Revenues over expenses	(718,824)	(255,105)	463,719	(646,324)	72,500	-10%

Meadowood School - Agency 54
FY25 Preliminary Budget

	FY24 Final	FY24 Actual	Difference	FY25 Preliminary Budget	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
Beginning Local Funds Balance	2,404,143	2,404,143	0	2,715,681	311,538	12.96%
State Revenue:						
Division I	6,092,833	5,546,615	(546,218)	5,720,845	(371,988)	-6.11%
6% Supplement for state funded positions	226,622	169,155	(57,467)	-	(226,622)	-100.00%
Division II *includes state reduction	131,012	147,057	16,045	147,057	16,045	12.25%
Division III	345,864	345,864	0	345,864	0	0.00%
Others:						
CSCRP:	23,000	26,665	3,665	26,665	3,665	15.93%
Vocational:	21,140	21,228	88	21,228	88	0.42%
Related Services Cash-In*	351,096	389,038	37,942	408,490	57,394	16.35%
Transportation:	1,376,437	2,055,934	679,497	2,097,053	679,497	49.37%
Sub Reimburse Family Leave	1,000	500	(500)	1,000	0	0.00%
Total State Revenue:	8,569,004	8,702,056	133,052	8,768,201	199,197	2.32%
Local Revenue:						
Tuition Income:	4,750,000	4,750,000	0	3,950,000	(800,000)	-16.8%
Interest:	100,000	142,936	42,936	110,000	10,000	10.0%
Total Local Revenue:	4,850,000	4,892,936	42,936	4,060,000	(790,000)	-16.3%
Total Current Revenues - State and Local	13,419,004	13,594,992	175,988	12,828,201	(590,803)	-4.4%
Grand Total All Sources:	\$15,823,147	15,999,135.00	175,988	15,543,882	(279,265)	-1.8%

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

Expenditures:

IBU:	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
99940200 - Division I Salaries	6,319,455	5,715,165	(604,290)	5,720,845	(598,610)	-9.5%
9320516A - Meadowood School	243,853	256,908	13,055	323,730	79,877	32.8%
99960200 - Operations/Utilities	115,879	135,219	19,340	139,276	23,396	20.2%
99930100 - Related Services	1,077,931	760,930	(317,001)	798,977	(278,955)	-25.9%
99940300 - Division II Vocational	21,140	21,140	0	21,140	0	0.0%
99960400 - District Transportation	2,168,122	2,360,814	192,692	2,455,247	287,125	13.2%
99940400 - Local Salaries and Benefits	3,467,044	3,039,060	(427,984)	3,705,726	238,682	6.9%
99900300 - District Wide Services	135,000	29,625	(105,375)	143,100	8,100	6.0%
99940100 - Contingency	353,841	0	(353,841)	230,908	(122,933)	-34.7%
Total Expenditures:	\$13,902,265	\$12,318,861	(1,583,404)	13,538,947	(363,318)	-2.6%
Revenues over Expenses	(\$483,261)	\$1,276,131	\$1,759,392	(710,746)	(\$227,485)	47.1%
Estimated June 30 Ending Balance	\$1,920,882	\$3,353,375	1,432,493	2,004,935	84,053	4.4%

* Remaining utility expenditures were included in 95-32-99960200

** 389,038 of Related Services costs were covered in 95-32 due to the state Cash In APPR being loaded in 95-32



Carry-Over Funds

FY2025 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
25	00231	World Language	6/30/2026	\$18,714
25	05113	Substitute Block Grant	9/30/2025	\$204,858
25	05114	Behavior Health Program	9/30/2026	\$5,000
25	05117	Athletic Trainer Block	9/30/2025	\$1,666
25	05117	Homeless Transportation	9/30/2025	\$589,064
25	05152	Contractor Transportation	9/30/2025	\$9,000
25	05181	Unique Alternatives	6/30/2026	\$889,654
25	05244	School Improvement	6/30/2026	\$75,389
25	05297	Education Opportunity	6/30/2026	\$454,874
25	05298	Foster Care Transportation	9/30/2025	\$16,981
25	05301	Math Coaches	6/30/2026	\$49,807
25	05310	SSBG Reading	6/30/2026	\$208,082
25	05311	Opp Fund Mental Health	6/30/2026	\$92,654
25	05319	Meantal Health Services	6/30/2026	\$132,130
25	05323	School Safety and Security	6/30/2026	\$50,594
25	05403	WLC Curriculum Support	6/30/2026	\$768
25	05407	WLC Professional Learning	6/30/2026	\$111,867
25	05409	WLC Teacher Leadership	6/30/2026	\$82,821
25	05410	WLC Teacher Pathways	6/30/2026	\$32,760
25	10171	School Safety and Security	6/30/2027	\$235,002
25	10337	Enhanced MCI	6/30/2027	\$170,910
23	05320	Redding Consortium	6/30/2026	\$22,151
24	05320	Redding Consortium	6/30/2026	\$120,000
24	05403	WLC Curriculum Support	6/30/2026	\$1,951
23	05404	WLC Expanding Learning	6/30/2026	\$53,149
24	05405	WLC Family Advocacy	6/30/2026	\$52,578
24	05407	WLC Professional Learning	6/30/2026	\$162,422
24	05408	WLC School Driven	6/30/2026	\$64,663
24	05410	WLC Teacher Leadership	6/30/2026	\$87,278
24	10230	MCI Equipment	6/30/2026	\$11,071
24	10352	Voc. Eequipment Repair	6/30/2026	\$261



Match Tax

FY 2026 Match Tax

Revenue From Match Tax:	\$5,816,754
TOTAL AVAILABLE FUNDS	\$6,044,608
Expenditures:	
Minor Capital Improvement	\$1,282,653
Enhanced Minor Capital Improvement	\$0
State Technology Maintenance	\$500,000
Reading/Math Specialist prior Minner	\$1,171,037
Extra Time	\$250,000
K-4 Reading Specialist	\$277,104
Opportunity Fund	\$2,118,180
Athletic Trainer Match	\$91,126
Full-time substitutes	\$190,000
TOTAL EXPENDITURES	\$5,880,100
Projected Balance 6/30/26	\$164,508



Debt Service

FY 2026 Debt Service

Debt Service Tax Rate Requirements:	FY26 Budget
Revenue From Debt Service Tax:(assumes 97%)	10,412,707
Balance Available July 1, 2025:	3,825,596
Interest Income	150,000
CSW Rent Payment	308,220
Available Funds	14,696,523
Estimated Debt Service amount	
including first four months FY27	13,664,596
Balance 11/1/26 (Assumes 97% Collection Rate)	1,031,928
Tax Rate:	\$0.0432 per \$100 of assessed value (rollback rate \$0.1881)
PRIOR YEAR ASSESSMENTS TAX RATE	\$0.1320 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 FY26 Debt Service rate assumes 97% debt service tax collection and four months of FY27 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.

As of June 30, 2025, OST had not yet collected interest related to FY26 BAN interest. This deduction will be in addition to Estimated Debt Service amount listed above and will result in a decreased 11/1/26 Balance.



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY26

REVENUE

Carryover Balance	\$6,081,110.76
State Support	\$3,229,326.06
Federal Support	\$8,440,899.84
FFVP Federal Support	\$360,000.00
Sales and Other Revenue	\$961,346.20
Total Estimated Revenue	\$19,072,682.86
	(\$6,081,110.76)
	\$12,991,572.10

EXPENDITURES

Salaries (05116 & 91100)	\$6,972,093.99
Food/Non-Food	\$6,338,369.99
Equipment / Computers	\$300,000.00
Repairs & Maintenance	\$287,274.13
Indirect Costs	\$70,641.91
FY'25 Encumbrances	\$132,012.56
Total Estimated Expenditures	\$13,610,463.98
	(\$618,891.88)



Federal Funds

FY 2026 Federal Programs

CATEGORY	FY25	FY26	Difference	% Change
Title I:	6,452,652	6,673,685.00	221,033	3.4%
Title II: Teacher Quality and Technology	1,179,983	TBD	#VALUE!	#VALUE!
Title III: Bilingual	276,914	TBD	#VALUE!	#VALUE!
Title IV	740,508	TBD	#VALUE!	#VALUE!
IDEA 6-21:	4,478,431	4,369,815	(108,616)	-2.4%
Vocational Education (Perkins)	445,982	448,022	2,040	0.5%
IDEA PreSchool	143,099	141,823	(1,276)	-0.9%
TOTAL	13,717,569	11,633,345	(2,084,224)	-15.2%



Total All Funds

Red Clay Consolidated School District FY26 Total Expenditures

Source	Budgeted Expenditures
State/local Operating	\$328,014,665
Match Tax	\$5,880,100
Debt Service *	\$13,664,596
Tuition	\$42,067,872
Federal Programs**	\$11,633,345
Nutrition	<u>\$13,610,464</u>
Total	\$414,871,042

* Based on state code, expenditures include forecast expenditures for the first four months of FY27

** Based on DE DOE Confirmed Federal Funds