



**RED
CLAY**
CONSOLIDATED
SCHOOL DISTRICT

FY 2026 Final Budget

February 11, 2026

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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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 FY2026 Red Clay Consolidated School District Final 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 Final Budget reflects state funding allocations and local taxes and incorporates the operating increase and major capital improvement program approved by the voters in February of 2024. The tax rates have been adjusted due to the reassessment that went in to effect July 1st. It also incorporates the split tax rate. In August of 2026, the school board voted to split the Residential and Non-Residential Tax rates to account for the shift in the proportion of assessed value to Residential parcels.

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 began 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 \$336,567,447 which includes \$126,618,576 in local current expense funds and \$216,771,731 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 FY26 state budget includes the "giveback" that has been in place for a number of years. The giveback amount was \$2,590,455.40.

The FY26 Final Budget includes \$335,859,941 in operating expenditures which is 99.8% of current revenues. This is a 8.29% 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 \$7,530,367 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

\$24,677,831,803. This includes an adjustment based on filed appeals. We will not have the outcome of the appeals until well in to FY27. The recommended tax rate includes a 2% allowance for uncollected revenues. For the first time in many years, Red Clay has split tax rate structure. The school board voted, in accordance with state law (HB242), to split the rate to preserve the split between Residential and Non-Residential tax burdens. The Residential rate was set at \$.59180/\$100 of assessed value. The Non-Residential rate was set at \$.99237/\$100 of assessed value.

The FY26 Final Budget incorporates the actual Federal Funds allocated for FY26. These funds were not completely released at the time of the preliminary budget but are reflected in the final budget.

Debt Service payments in FY26 (and the first four months of FY27) are projected to be \$7,914,181 and at the end of FY26 Red Clay will have the balance required by state code. FY26 Debt Service rates were set to account for the first phase of the Major Capital Improvement program approved by voters in February of 2024. Based on the state bond sale schedule, these payments additional payments will be due in FY27. 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 \$44,795,497 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 and the Pre-K program. In addition, tuition program budgets are increasing due to increased salary costs.

NEEDS BASED UNIT ENROLLMENT SUMMARY

Red Clay Consolidated School District

Fall 2024 Final - Sept. 30, 2024

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	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

NEEDS BASED UNIT ENROLLMENT SUMMARY

Red Clay Consolidated School District

Fall 2025 Final - Oct. 01, 2025

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	120	43	14	7	436	0.00	15.56	6.00	5.12	2.33	2.69	0.00	0.00	31.70
Heritage Elementary School	0	244	132	60	21	29	486	0.00	15.06	6.60	7.14	3.50	11.15	0.00	0.00	43.45
Johnson (Joseph E. Jr) Elementary School	0	131	58	26	8	5	228	0.00	8.09	2.90	3.10	1.33	1.92	0.00	0.00	17.34
Lewis (William C.) Dual Language Elementary School	0	207	81	47	10	10	355	0.00	12.78	4.05	5.60	1.67	3.85	0.00	0.00	27.95
Shortlidge (Evan G.) Academy	0	268	0	29	8	35	340	0.00	16.54	0.00	3.45	1.33	13.46	0.00	0.00	34.78
Linden Hill Elementary School	0	291	171	31	8	16	517	0.00	17.96	8.55	3.69	1.33	6.15	0.00	0.00	37.68
Baltz (Austin D.) Elementary School	0	273	146	58	26	19	522	0.00	16.85	7.30	6.90	4.33	7.31	0.00	0.00	42.69
Richardson Park Elementary School	0	278	130	59	24	48	539	0.00	17.16	6.50	7.02	4.00	18.46	0.00	0.00	53.14
Marbrook Elementary School	0	272	119	44	22	33	490	0.00	16.79	5.95	5.24	3.67	12.69	0.00	0.00	44.34
Richey Elementary School	0	210	124	30	7	14	385	0.00	12.96	6.20	3.57	1.17	5.38	0.00	0.00	29.28
Brandywine Springs School	0	385	433	113	25	27	983	0.00	23.77	21.65	13.45	4.17	10.38	0.72	-0.36	73.78
Mote (Anna P.) Elementary School	0	155	46	30	23	45	299	0.00	9.57	2.30	3.57	3.83	17.31	0.00	0.00	36.58
Warner Elementary School	0	73	181	67	28	17	366	0.00	4.51	9.05	7.98	4.67	6.54	0.00	0.00	32.75
North Star Elementary School	0	348	176	26	11	21	582	0.00	21.48	8.80	3.10	1.83	8.08	0.00	0.00	43.29
William F. Cooke Jr. Elementary	0	358	182	48	21	4	613	0.00	22.10	9.10	5.71	3.50	1.54	0.00	0.00	41.95
duPont (Alexis I.) Middle School	0	0	309	73	22	7	411	0.00	0.00	15.45	8.69	3.67	2.69	2.20	-1.10	31.60
duPont (H.B.) Middle School	0	0	648	98	21	8	775	0.00	0.00	32.40	11.67	3.50	3.08	3.09	-1.55	52.19
Skyline Middle School	0	0	254	91	30	10	385	0.00	0.00	12.70	10.83	5.00	3.85	1.10	-0.55	32.93
Stanton Middle School	0	0	372	77	32	15	496	0.00	0.00	18.60	9.17	5.33	5.77	1.98	-0.99	39.86
Conrad Schools of Science	0	0	1,087	70	5	1	1,163	0.00	0.00	54.35	8.33	0.83	0.38	10.65	-5.33	69.21
Calloway (Cab) School of the Arts	0	0	848	71	16	6	941	0.00	0.00	42.40	8.45	2.67	2.31	2.34	-1.17	57.00
Dickinson (John) School	0	0	807	165	37	21	1,030	0.00	0.00	40.35	19.64	6.17	8.08	8.88	-4.44	78.68
duPont (Alexis I.) High School	0	0	366	146	22	9	543	0.00	0.00	18.30	17.38	3.67	3.46	5.97	-2.99	45.79
McKean (Thomas) High School	0	0	643	124	108	42	917	0.00	0.00	32.15	14.76	18.00	16.15	10.99	-5.50	86.55
Meadowood Program	0	0	0	0	6	150	156	0.00	0.00	0.00	0.00	1.00	57.69	3.10	-1.55	60.24
Red Clay Early Years Program	128	0	0	0	78	152	358	15.24	0.00	0.00	0.00	13.00	58.46	0.00	0.00	86.70
First State School	0	0	1	0	0	18	19	0.00	0.00	0.05	0.00	0.00	6.92	0.00	0.00	6.97
District Totals	128	3,745	7,434	1,626	633	769	14,335	15.24	231.17	371.70	193.57	105.50	295.77	51.02	-25.51	1,238.46

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
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SCHOOL DISTRICT

FY 2026 Tax Rate Calculations

Tax Rate Compilation FY26

Net assessed value of real property within Red Clay:	\$ 24,666,831,803.00
<i>Includes assessed value provided by NCC as well as estimated loss due to property tax appeals. The assumption is a loss of \$280,109,379 which represents 100% of the requested appeals with a provided request and the same percentage of appeal value for those properties with no specific request.</i>	
Net Residential Assessed Value of Real Property within Red Clay	\$ 20,388,227,485.00
Net Non-Residential Assessed Value of Real Property within Red Clay	\$ 4,278,604,318.00
 Net Loss to NCC Tax Pool set in Epilogue due to reassessment	 \$1,314,766
<i>Prior to FY26, the first \$0.468/\$100 of assessed value was contributed to the NCC Tax Pool. These funds were then distributed based on the following percentage .290863105</i>	

Current Expense

Total Current Expense Revenue	
Residential Real Estate Taxes	80,653,137
<i>20,388,227,485 x \$0.40366/\$100 (Assumes 98% collections)</i>	
Non-Residential Real Estate Taxes	28,382,216
<i>4,278,604,318 x \$0.67689/\$100 (Assumes 98% collections)</i>	
 Loss due to NCC Tax Pool	 (\$1,314,766)
Estimated loss due to Senior Tax Credit /Disabled Veterans Tax Credit	(\$3,183,460)
State Reimbursement for Senior Tax Credit/Disabled Veterans Tax Credit	\$3,183,460
FY25 Current Expense revenue available for expenditures:	\$107,720,587

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Tuition

Required revenue:

Residential Real Estate Taxes	25,584,983
<i>20,388,227,485 x \$0.12805/\$100 (Assumes 98% collections)</i>	
Non-Residential Real Estate Taxes	9,003,698
<i>4,278,604,318 x \$0.21473/\$100 (Assumes 98% collections)</i>	

Debt Service

Ending balance in appropriation 91000 on 06/30/24: 3,825,596

Required Revenue:

Residential Real Estate Taxes	7,702,468
<i>20,388,227,485 x \$0.03855/\$100 (Assumes 98% collections)</i>	
Non-Residential Real Estate Taxes	2,710,376
<i>4,278,604,318 x \$0.06464/\$100 (Assumes 98% collections)</i>	

Charter School of Wilmington Rent Payment 308,220
Total Available Funds

14,546,660

Expenditures:

FY25 bond indebtedness: 13,664,596

This funding includes principal and interest payments due through October 1, 2025 and includes bond repayments from prior Major Capital Improvement Projects and assumes 98% tax collections.

Projected debt service balance 10/1/25:

\$882,065

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Match Tax and Minor Capital Improvement

Real estate Match Tax

Residential Real Estate Taxes	4,301,794
<i>20,388,227,485 x \$0.02153/\$100 (Assumes 98% collections)</i>	
Non-Residential Real Estate Taxes	1,514,104
<i>4,278,604,318 x \$0.03611/\$100 (Assumes 98% collections)</i>	

Expenses

Minor Cap. FY25: \$1,282,653

*Authorization specifies a 40% local match of funding in the **FY26** Bond Bill - State \$1,323,980+18,331 Local \$882,653 and Section 173 of the Bond Bill authorizes State \$600,000 and Local \$400,000*

Enhanced Minor Cap. FY25: -

*Authorization specifies up to a 40% local match of the authorized funding in the **FY26** Bond Bill - State \$1,525,204 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. \$1,171,037

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 277,104

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

Opportunity Fund:

FY25 State Budget Bill Epilogue Section 365(c) allows local match for costs 2,118,180

Athletic Trainer Match

FY25 State Budget Bill Epilogue Section 381 allows match for local share of salaries and benefits 91,126

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

190,000

Total projected expenditures

\$5,880,100



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FY26 Tax Rates

Tax Rate Compilation FY26 - REVISED SPLIT RATES

Tax Category	FY24	FY25	FY26 Residential	FY26 Non-Resid.	Local Tax Rate Dollar Value
Current Expense**	1.5760	1.8760	0.40366	0.67689	109,035,353
Tuition	0.5270	0.5670	0.12805	0.21473	34,588,681
Debt Service	0.1300	0.1320	0.03855	0.06464	10,412,844
Match Tax	0.0650	0.0830	0.02153	0.03611	5,815,898
TOTAL	2.2980	2.6580	0.59179	0.99237	159,852,776

FY26 Residential Assessed Value:*** 20,388,227,485.00

FY26 Non-Residential Assessed Value:*** 4,278,604,318.00

**Assumes 98% collection rate for Current Expense, Tuition, Match Tax and Debt Service*

*** Includes revenue that is lost to New Castle County Tax Pool*

**** Accounts for Reassessment Appeals and Sr. Tax Exemption addressed through GA and NCC and NCC Condo Adjustment*



**RED
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SCHOOL DISTRICT

Division 32
Operating Budget

FY 2026 Division 32 General Operating Budget inc. EYP

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	FY26 Final Budget	Difference FY26 Prelim vs. FY26 Final	% Change FY26 Prelim vs FY26 Final
Local Revenues							
Current Expense Tax Receipts	97,368,160	97,968,353	600,193	104,535,981	104,535,981	-	0.0%
Interest	2,500,000	3,686,181	1,186,181	3,000,000	2,000,000	(1,000,000)	-33.3%
MCI Technology Match Tax Receipts	500,000	500,000	0	500,000	500,000	-	0.0%
Choice Income (net of payments)	5,478,060	5,478,060	0	5,478,060	5,964,640	486,580	8.9%
Income from Fees	250,000	320,521	70,521	275,000	275,000	-	0.0%
Summer School	15,000	12,954	(2,046)	15,000	15,000	-	0.0%
Senior & Veteran Tax Rebate	2,863,182	3,183,460	320,278	3,183,460	3,183,460	0	0.0%
Indirect Costs	600,000	764,732	164,732	600,000	600,000	-	0.0%
Resource Teacher and Athletic Trainer local match	1,010,981	1,010,981	0	1,262,163	1,262,163	(0)	0.0%
Extra Time local match	250,000	250,000	0	250,000	250,000	-	0.0%
K-4 Reading Specialists local match + Bldg. Subs	560,040	560,040	0	467,104	467,104	0	0.0%
Opportunity Fund Match	1,535,040	1,535,040	0	2,118,180	2,118,180	-	0.0%
Needs-Based Tuition and EYP	14,265,391	14,748,921	483,530	15,678,991	15,678,991	0	0.0%
Less Charter School Payments	(16,351,764)	(16,351,764)	0	(17,005,835)	(17,054,804)	(48,969)	0.3%
Total Local Revenues	110,844,090	113,667,478	2,823,388	120,358,104	119,795,715	(562,388)	-0.5%
Opening Balance - 98000	5,704,352	5,704,352	0	6,822,861	6,822,861	-	0.0%
Total Local Funds Available	116,548,442	119,371,830	2,823,388	127,180,965	126,618,576	(562,388)	-0.4%
State Revenues:							
EYP Division I **includes state give back	154,539,084	156,896,594	2,357,510	164,741,424	168,906,925	4,165,502	2.5%
EYP Division II (+Voc Div II) *includes ESCO payment	4,352,841	4,352,841	0	4,141,467	2,038,461	(2,103,006)	-50.8%
EYP Division III	7,960,031	7,960,031	0	7,960,031	8,011,492	51,461	0.6%
State Technology *includes state give back	0	0	0	0	0	-	
EYP State Transportation	13,030,970	13,896,191	865,221	14,174,115	15,388,567	1,214,452	8.6%
Safety and Security	1,029,655	1,029,655	0	1,051,311	1,020,408	(30,903)	-2.9%
Ed Sustainment Fund *includes state give back	2,390,565	2,390,565	0	2,390,565	2,965,953	575,388	24.1%
Related Services Cash-In	1,019,777	1,019,777	0	800,000	899,474	99,474	12.4%
Academic Excellence Cash-In	22,038	22,038	0	0	29,739	29,739	NA
Guaranteed unit count/mid-year unit count	0	263,016	263,016	0	0	-	0.0%
Additional Programs:	13,401,415	14,162,956	761,541	13,755,271	17,510,712	3,755,441	27.3%
Includes:							
Groves	442,905	440,905	(2,000)	440,905	430,905	(10,000)	-2.3%
Adult Basic Education	119,967	119,967	0	119,967	121,467	1,500	1.3%
Secondary Alternative	91,000	91,000	0	91,000	91,000	-	0.0%
Americanization	117,200	117,200	0	117,200	117,200	-	0.0%
EYP CSCR	279,832	629,894	350,062	280,000	350,175	70,175	25.1%
Professional Develop *includes state give back	18,536	18,536	0	18,536	16,232	(2,304)	-12.4%
Driver's Education *includes state give back	60,055	60,055	0	60,055	78,330	18,275	30.4%
Opportunity Funds - State	7,817,322	7,817,322	0	7,884,408	7,884,408	-	0.0%
Athletic Trainer Block Grant	132,708	132,708	0	145,979	151,004	5,025	3.4%
Mental Health Cash-In	36,563	36,563	0	0	114,449	114,449	NA
HB200	751,542	751,542	0	751,542	743,231	(8,311)	-1.1%
K-4 Reading Specialists\High needs substitutes	1,359,533	1,359,533	0	1,502,948	1,502,948	-	0.0%
State grants	2,174,252	2,587,731	413,479	2,342,731	5,909,363	3,566,632	152.2%
Total State Revenue	197,746,376	201,993,664	4,247,288	209,014,183	216,771,731	7,757,548	3.7%
TOTAL CURRENT YEAR REVENUE	308,590,466	315,661,142	7,070,676	329,372,287	336,567,447	7,195,160	2.2%
Revenue Available with Local Carry-Forward	314,294,818	321,365,494	7,070,676	336,195,148	343,390,308	7,195,160	2.1%

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	FY26 Final Budget	Difference FY26 Prelim vs. FY26 Final	% Change FY26 Final vs FY26 Final
Expenditures:							
Adult Education 99990000	771,072	757,451	(13,621)	771,072	760,572	(10,500)	-1.4%
AI DuPont High School 9320292A	426,063	403,224	(22,839)	404,441	404,441	-	0.0%
AI DuPont Middle 9320274A	136,541	139,487	2,946	151,742	151,742	-	0.0%
Asst Superintendent Operations 99910105	58,000	50,395	(7,605)	58,000	58,000	-	0.0%
Autism Services 99990700	75,000	102,425	27,425	100,000	117,000	17,000	17.0%
Baltz Elementary 9320252A	122,361	116,057	(6,304)	147,017	147,017	-	0.0%
Board of Education 99900000	35,000	23,334	(11,666)	35,000	35,000	-	0.0%
Brandywine Spring K-8 9320261A	200,339	184,340	(15,999)	236,453	236,453	-	0.0%
Business Office/Finance 99940000	40,000	40,489	489	40,000	40,000	-	0.0%
Cab Calloway School of the Arts 9320286A	281,967	273,444	(8,523)	299,963	299,963	-	0.0%
Conrad School of Science 9320284A	467,643	482,720	15,077	421,154	421,154	-	0.0%
Contingency 99940100	1,997,554	42,411	(1,955,143)	1,997,554	1,218,508	(779,046)	-39.0%
Cooke Elementary 9320271A	131,285	117,662	(13,623)	155,077	155,077	-	0.0%
Copy Center/Printing 99990500	140,000	139,923	(77)	120,000	120,000	-	0.0%
Curriculum/Instruction 99920000	3,955,000	3,912,382	(42,618)	3,905,000	3,905,000	-	0.0%
Depty Superintendent School Support 99910110	58,000	54,978	(3,022)	58,000	58,000	-	0.0%
Dickinson High School 9320290A	450,143	446,326	(3,817)	449,424	449,424	-	0.0%
Director of Elementary Schools 99990060	66,000	62,286	(3,714)	70,000	70,000	-	0.0%
Director of Secondary Schools 99990050	115,000	105,138	(9,862)	135,000	135,000	-	0.0%
Director of Strategic Partnerships 99910115	77,500	76,386	(1,114)	77,500	77,500	-	0.0%
District Wide Services 99900300	5,792,731	6,089,908	297,177	5,888,057	6,574,729	686,672	11.7%
District Wide Services Includes:							
Athletic Trainers	132,708	0	(132,708)	0	0	-	#DIV/0!
Audits	30,000	22,618	(7,382)	30,000	50,000	20,000	66.7%
DSC Payment	613,757	613,216	(541)	613,757	613,757	-	0.0%
Gate Expenses	50,000	43,173	(6,827)	50,000	50,000	-	0.0%
Insurance	682,000	688,236	6,236	784,300	884,972	100,672	12.8%
Miscellaneous	11,000	18,701	7,701	15,000	15,000	-	0.0%
Postage	15,000	11,239	(3,761)	15,000	15,000	-	0.0%
Prior Year Payables	15,000	7,719	(7,281)	15,000	17,000	2,000	13.3%
School Copier Account	0	39,334	39,334	0	0	-	#DIV/0!
Student Travel/Competition	65,000	44,079	(20,921)	65,000	65,000	-	0.0%
Substitute Teachers	4,178,266	4,601,593	423,327	4,300,000	4,864,000	564,000	13.1%
EYP Division I Salaries 99940200	154,539,084	154,471,938	(67,146)	164,741,424	168,906,925	4,165,502	2.5%
Division II Vocational 99940300	285,000	275,492	(9,508)	285,000	285,000	-	0.0%
Driver's Education 99920800	152,752	152,016	(736)	150,000	150,000	-	0.0%
Forest Oak Elementary 9320240A	119,460	88,769	(30,691)	128,837	128,837	-	0.0%
HB DuPont Middle 9320276A	180,595	161,397	(19,198)	196,089	196,089	-	0.0%
Heritage Elementary 9320242A 9320242A	141,928	117,476	(24,452)	167,311	167,311	-	0.0%
Johnson Elementary 9320244A	94,236	98,336	4,100	93,051	93,051	-	0.0%
Legal Services 99900100	250,000	311,589	61,589	275,000	375,000	100,000	36.4%
Lewis Elementary 9320246A	100,127	94,120	(6,007)	113,754	113,754	-	0.0%
Library 99920900	234,000	234,000	0	234,000	234,000	-	0.0%
Linden Hill Elementary 9320250A	130,992	123,690	(7,302)	135,557	135,557	-	0.0%
Local Salaries and Benefits 99940400	80,527,635	81,437,453	909,818	85,436,102	85,085,441	(350,661)	-0.4%
Maintenance 99960100	2,988,850	2,934,295	(54,555)	2,988,850	2,988,850	0	0.0%
Marbrook Elementary 9320256A	130,272	114,621	(15,651)	160,556	160,556	-	0.0%
McKean High School 9320294A	479,054	447,908	(31,146)	511,383	511,383	-	0.0%
Mote Elementary 9320264A	125,303	119,687	(5,616)	133,949	133,949	-	0.0%
North Star Elementary 9320270A	146,585	123,181	(23,404)	169,838	169,838	-	0.0%
Nurses/CSCRP 99930400	55,000	54,233	(767)	55,000	55,000	-	0.0%
EYP Operations/Utilities 99960200	4,068,500	4,194,732	126,232	4,300,000	4,300,000	-	0.0%
Opportunity Fund 99920110,99920200,99920100	9,352,362	9,317,651	(34,711)	10,002,588	10,002,588	-	0.0%
Performing Arts 99990930	146,000	148,411	2,411	146,000	146,000	-	0.0%
Personnel/HR 99950000	107,000	107,595	595	107,000	107,000	-	0.0%
Professional Development 99920500	81,600	69,840	(11,760)	81,600	81,600	-	0.0%
Public Communications 99910000	110,000	110,358	358	110,000	110,000	-	0.0%
Referendum Technology/Instruction 99920600	2,148,529	2,147,717	(812)	2,228,529	2,228,529	-	0.0%
Related Services 99930100	7,355,336.00	8,069,427.00	714,091.00	8,100,000.00	8,278,125.00	178,125.00	2.2%
Research and Assessment 99990960	200,000	203,102	3,102	200,000	200,000	-	0.0%
Richardson Park Elementary 9320254A	169,000	140,035	(28,965)	188,775	188,775	-	0.0%
Richey Elementary 9320260A	103,202	79,540	(23,662)	121,958	121,958	-	0.0%
RTI 99970675	2,225,984	1,910,077	(315,907)	2,220,052	2,624,748	404,696	18.2%
Security/School Supervision 99970680	1,400,000	1,210,984	(189,016)	1,450,000	1,450,000	-	0.0%
Shortlidge Academy 9320248A	113,626	107,811	(5,815)	133,259	133,259	-	0.0%
Skyline Middle 9320280A	161,671	133,570	(28,101)	173,506	173,506	-	0.0%

Special Education 99921050	2,574,173	2,891,706	317,533	2,991,706	2,991,706	-	0.0%
Special Services - Alternative Education 99930300	945,000	962,750	17,750	962,750	962,750	-	0.0%
Stanton Middle 9320282A	182,915	146,918	(35,997)	201,691	201,691	-	0.0%
State Programs/Grants 99940410	2,174,252	2,383,785	209,533	2,174,252	5,909,363	3,735,111	171.8%
Strategic Plan Initiatives/Extra Time 99970500	1,000,000.00	724,710.00	(275,290.00)	250,000.00	350,000.00	100,000.00	40%
Student Services 99970650	273,605	251,624	(21,981)	251,624	251,624	-	0.0%
Summer School 99980000	85,000	85,199	199	85,000	85,000	-	0.0%
Superintendent 99910100	100,000	96,869	(3,131)	100,000	100,000	-	0.0%
Technology - Equipment and Repair 99940810	2,363,379	2,332,613	(30,766)	2,538,379	2,538,379	-	0.0%
EYP Transportation 99960400	15,086,700	17,216,536	2,129,836	17,560,867	16,859,243	(701,624)	-4.0%
Warner Elementary 9320266A	112,724	109,838	(2,886)	138,976	138,976	-	0.0%
Total Expenditures - Division 32	308,718,630	310,134,365	1,415,735	328,314,665	335,859,941	7,545,276	2.3%
Current Year Revenues/Expenses	(128,164)	5,526,778	5,654,941	1,057,622	707,506		
Carry-Forward Balance (local funds)	5,576,188	6,822,861	1,246,673	7,880,483	7,530,367	(350,116)	-4.4%

June 30, 2026 Reserve Balance

5,000,000



**RED
CLAY**
CONSOLIDATED
SCHOOL DISTRICT

Tuition Funds

Tuition-Based Programs Summary
FY26 Final Budget

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	FY26 Final	Difference FY26 Prelim vs FY26 Final	% Change FY26 Prelim vs FY26 Final
REVENUE:							
Opening Balance -Tuition Funds *,**	8,242,064	8,242,064	0	3,606,893	3,606,893	0	100.0%
Tuition Tax (Inc. property tax credit refund)	30,707,905	30,004,457	(703,448)	34,589,337	34,589,337	0	0.0%
Tuition billing *	3,731,112	3,772,405	41,293	3,961,025	3,961,025	0	0.0%
State Revenue (1st State, Unique Alt)	3,376,425	3,387,213	10,788	2,466,844	2,638,242	171,398	6.9%
Total Tuition Revenue	46,057,506	45,406,139	-651,367	44,624,099	44,795,497	171,398	
EXPENDITURES:							
Tuition Payments to Other Agencies***	2,083,579	4,121,605	2,038,026	2,662,296	2,662,296	0	0.0%
Unique Alternatives/Private Placement****	3,803,847	3,964,802	160,955	3,333,746	3,523,341	189,595	5.7%
Consortium	278,321	308,378	30,057	323,797	323,797	0	0.0%
Meadowood Program	3,950,000	3,950,000	0	3,250,000	3,400,000	150,000	4.6%
Early Years	12,500,000	12,500,000	0	13,600,000	13,600,000	0	0.0%
ELL/LEP	1,800,000	1,800,000	0	2,200,000	2,200,000	0	0.0%
First State School	600,000	200,000	(400,000)	400,000	290,000	(110,000)	-27.5%
Needs-Based Special Education Funding	13,506,549	13,506,549	0	14,904,972	15,031,122	126,150	0.8%
Intense and Complex Added Charter Expenses	546,347	546,347	0	568,201	568,201	0	0.0%
Tuition Contingency	725,515	0	(725,515)	824,860	824,860	(0)	0.0%
Total Expenditures	39,794,158	40,897,681	1,103,523	42,067,872	42,423,618	355,745	0.8%
Current Year Revenues over Expenses	(1,978,716)	(3,733,606)	(1,754,890)	(1,050,666)	(1,235,013)	(184,347)	17.5%

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

Meadowood School - Agency 54
FY26 Final Budget

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	FY26 Final	Difference FY26 Prelim vs FY26 Final	% Change FY26 Prelim vs FY26 Final
Beginning Local Funds Balance	3,353,375	3,353,375	-	2,715,681	2,715,681	0	0.00%
State Revenue:							
Division I	6,614,812	6,356,462	(258,350)	6,801,414	7,583,398	781,984	11.50%
Division II *inc. state reduction	152,480	59,352	(93,128)	59,352	229,862	170,510	287.29%
Division III	349,968	349,968	-	349,968	449,511	99,543	28.44%
Others:							
CSCRCP:	26,665	17,569	(9,096)	17,569	33,368	15,799	89.93%
Vocational:	20,619	20,619	-	20,619	24,393	3,774	18.30%
Related Services Cash-In*	126,422	122,373	(4,049)	96,000	96,000	0	0.00%
Transportation:	1,983,464	1,856,073	(127,391)	1,893,194	1,700,000	(193,194)	-10.20%
Sub Rreimburse Family Leave	1,000	500	(500)	500	500	0	0.00%
Total State Revenue:	9,275,430	8,782,916	(492,514)	9,238,617	10,117,032	878,416	9.51%
Local Revenue:							
Tuition Income:	3,950,000	3,950,000	-	3,250,000	3,400,000	150,000	4.62%
Interest:	150,000	224,873	74,873	175,000	103,816	(71,184)	-40.68%
Total Local Revenue:	4,100,000	4,174,873	74,873	3,425,000	3,503,816	78,816	2.30%
Total Current Revenues - State and Local	13,375,430	12,957,789	(417,641)	12,663,617	13,620,848	957,232	7.56%
Grand Total All Sources:	16,728,805	16,311,164	(417,641)	15,379,298	16,336,529	957,232	6.22%

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

Expenditures:

IBU:	FY25 Final	FY25 Actual	Difference	FY26 Preliminary	FY26 Final	Difference FY26 Prelim vs FY25 Final	% Change FY26 Prelim vs FY25 Final
99940200 - Division I Salaries	6,614,812	6,356,462	(258,350)	6,801,414	7,583,398	781,984	11.50%
9320516A - Meadowood School	323,730	334,469	10,739	300,000	300,000	0	0.00%
99960200 - Operations/Utilities	139,276	128,450	(10,826)	144,847	144,847	(0)	0.00%
99930100 - Related Services **	798,977	897,581	98,604	924,509	933,444	8,935	0.97%
99940300 - Division II Vocational	20,619	20,619	-	20,619	20,619	0	0.00%
99960400 - District Transportation	2,455,247	2,927,655	472,408	3,015,485	2,954,641	(60,844)	-2.02%
99940400 - Local Salaries and Benefits	3,497,540	3,328,120	(169,420)	3,939,832	3,928,211	(11,621)	-0.29%
99900300 - District Wide Services	143,100	10,140	(132,960)	143,000	33,093	(109,907)	-76.86%
99940100 - Contingency	230,908	-	(230,908)	244,635	244,635	(0)	0.00%
Total Expenditures:	14,224,209	14,003,496	(220,713)	15,534,341	16,142,889	608,548	3.92%
Revenues over Expenses	(848,779)	(1,045,707)	(196,928)	(2,870,724)	(2,522,041)	348,683	-12.15%
Estimated June 30 Ending Balance	2,504,596	2,715,681	(196,928)	(155,043)	193,640	348,683	-224.89%

**Early Years Program
FY26 Final Budget**

	FY25 Final Budget	FY25 Actual	Difference	FY26 Preliminary	FY26 Final	Difference FY26 Preliminary vs FY26 Final	% Change FY26 Preliminary vs FY26 Final
Beginning Local Funds Balance:*	831,488	831,488	831,488	993,107	993,107	0	0.0%
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	12,818,537	1,177,419	10.1%
Division II: *includes state reduction	340,373	289,303	-51,070	289,303	142,692	(146,611)	-50.7%
Division III:	547,146	529,048	-18,098	529,048	560,804	31,756	6.0%
Others:							
DHSS One Time Payment for RS		80,000		0	0	0	
CSCR P	0	0	0	0	0	0	
Transportation:	363,428	366,641	3,213	373,974	296,232	(77,742)	-20.8%
Related Services Cash-In	321,875	101,621	-220,254	101,621	206,873	105,252	103.6%
Total State Revenue:	13,409,186	12,246,162	-1,163,024	12,935,063	14,025,138	1,090,075	8.4%
Local Revenue:							
Tuition:	12,500,000	12,500,000	0	13,600,000	13,600,000	0	0.0%
Total Local Revenue:	12,500,000	12,500,000	0	13,600,000	13,600,000	0	0.0%
GRAND TOTAL ALL SOURCES:	\$26,740,674	\$24,746,162	-1,994,512	\$26,535,063	\$27,625,138	\$1,090,075	4.1%

Operating Unit	FY25 Final	FY25 Actual	Difference	FY26 Preliminary	FY26 Final	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	12,818,537	1,177,419	10.1%
9320529A - Early Years	137,846	119,728	-18,118	155,964	155,964	0	0.0%
99960200 - Operations/Utilities	154,500	118,704	-35,796	160,680	124,639	(36,041)	-22.4%
9320529A - Related Services	4,658,607	5,286,967	628,360	5,445,576	5,133,415	(312,161)	-5.7%
99960400 - District Transportation	1,379,138	1,194,487	-184,651	1,406,721	1,244,660	(162,061)	-11.5%
9320529A - Local Salaries and Benefits	7,761,159	6,969,238	-791,921	7,105,642	7,105,642	0	0.0%
99900300 - District Expenditure (Subs)	280,016	379,481	99,465	379,481	372,800	(6,681)	-1.8%
99940100 - Contingency	0	0	0	0	0	0	
TOTAL EXPENDITURES:	26,207,630	24,948,154	-1,259,476	26,295,181	26,955,657	660,475	2.5%
Current Year Revenues Over Expenses	(\$298,444)	(\$201,992)	96,452	\$239,882	\$669,482	\$429,600	179.1%

**Multi Language Learners Program
FY26 Final Budget**

	FY25 Final	FY25 Actual	Difference	FY26 Preliminary	FY26 Final	Difference FY26 Prelim vs FY26 Final	% Change FY26 Prelim vs FY26 Final
Revenues:							
Beginning Balance	2,468,305	2,468,305	0	1,632,016	1,632,016	0	0.0%
Current Year Tuition:	1,800,000	1,800,000	0	2,200,000	2,200,000	0	0.0%
Total Revenues	4,268,305	4,268,305	0	3,832,016	3,832,016	0	0.0%
Expenditures:							
Local Salaries and Benefits:	2,518,113	2,404,625	(113,488)	2,574,625	2,619,247	44,622	1.7%
Travel:	1,500	1,518	18	1,500	1,500	0	0.0%
Contractual Services:	550,000	577,582	27,582	594,909	594,909	(0)	0.0%
Supplies and Materials:	15,000	21,124	6,124	20,000	20,000	0	0.0%
Total Expenditures	3,084,613	3,004,849	(79,764)	3,191,034	3,235,656	44,622	1.4%
Current Year Revenues over Expenses	(\$1,284,613)	(\$1,204,849)	79,764	(\$991,034)	(\$1,035,656)	(44,622)	4.5%

First State School

FY26 Final Budget

	FY25 Final	FY25 Actual	Difference	FY26 Preliminary	FY26 Final	Difference FY26 Prelim vs FY26 Final	% Change FY26 Prelim vs FY26 Final
Revenue:							
Beginning balance:	2,468,407	2,468,407	0	913,009	913,009	0	0.0%
First State School - State	314,500	314,500	0	314,500	314,500	0	0.0%
Tuition	600,000	600,000	0	400,000	290,000	(110,000)	-27.5%
Total Revenue:	3,382,907	3,382,907	0	1,627,509	1,517,509	(110,000)	-6.8%
Expenditures:							
Local Salaries and Benefits:	287,106	283,409	(3,697)	446,711	303,747	(142,964)	-32.0%
Contractual Services:	1,312,500	853,140	(459,360)	878,734	878,734	0	0.0%
Supplies and Materials:	10,000	9,338	(662)	10,000	10,000	0	0.0%
Summer School	23,718	23,718	0	25,378	30,558	5,180	20.4%
Total Expenditures:	1,633,324	1,169,605	(463,719)	1,360,824	1,223,039	(137,785)	-10.1%
Current Year Revenues over expenses	(718,824)	(255,105)	463,719	(646,324)	(618,539)	27,785	-4.3%



**RED
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CONSOLIDATED
SCHOOL DISTRICT

Match Tax

FY 2026 Match Tax (Final)

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



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Debt Service

FY 2026 Debt Service

Debt Service Tax Rate Requirements:	FY26 Budget
Revenue From Debt Service Tax:(assumes 98%)	10,412,707
Balance Available July 1, 2025:	3,825,596
Interest Income	340,000
CSW Rent Payment	308,220
Available Funds	14,886,523
Estimated Debt Service amount	
including first four months FY27	7,914,181
Balance 11/1/26 (Assumes 98% Collection Rate)	6,972,342
Tax Rate:	Residential Rate: \$0.03855 Non-Res. Rate: \$0.06464 Rates are per \$100 of A.V.
PRIOR YEAR ASSESSMENTS TAX RATE	\$0.1320 per \$100 of assessed value

FY26: Previous audit finding requiring 10% assumption of uncollected funds is resolved in this budget. Our Debt Service account has funds that cover our projected payments through 10/31/26 as well as funds to cover 10% of uncollected funds. Estimated debt service amount is based on OST amortization tables as of 02/09/2026.



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Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY26

REVENUE

	Preliminary	Final
Carryover Balance	\$6,081,110.76	\$6,081,110.76
State Support	\$3,229,326.06	\$2,782,952.00
Federal Support	\$8,440,899.84	\$8,677,361.97
FFVP Federal Support	\$360,000.00	\$356,029.54
Sales and Other Revenue	\$961,346.20	\$922,866.00
Total Estimated Revenue	\$19,072,682.86	\$18,820,320.27
	(\$6,081,110.76)	-\$6,081,110.76
	\$12,991,572.10	\$12,739,209.51

EXPENDITURES

Salaries (05116 & 91100)	\$6,972,093.99	\$6,978,942.80
Food/Non-Food	\$6,338,369.99	\$6,069,734.43
Equipment / Computers	\$300,000.00	\$200,000.00
Repairs & Maintenance	\$287,274.13	\$136,093.00
Indirect Costs	\$70,641.91	\$70,641.91
FY'25 Encumbrances	\$132,012.56	\$37,259.00
Total Estimated Expenditures	\$13,610,463.98	\$13,492,671.14

(\$618,891.88) (\$753,461.63)



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Federal Funds

FY 2026 Federal Programs (FINAL)

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	1,184,578	4,595	0.4%
Title III: Bilingual	276,914	299,284	22,370	8.1%
Title IV	740,508	750,027	9,519	1.3%
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	13,867,234	149,665	1.1%