FY 2027 Preliminary Budget

August 19, 2026

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Ted Ammann, Ed.D., Chief Operating Officer

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

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Introduction

The FY2027 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2026 through June 30, 2027. 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 FY27 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. These amounts were set prior to reassessment so are adjusted to be "revenue neutral" in budget years FY26 forward. The budget is based on the final of three operating increases from this referendum. The tax rate reflects the Debt Service tax for repayments of all current and expected debt. The FY27 debt service rate is set to cover bond payments due during FY27 as well as during the first four months of FY28 as required by code.

Red Clay Consolidated School District begins the fiscal year with a $9,251,405 balance in Division 32 local funds and a Reserve of $5.0 million. Red Clay's current year operating revenues are estimated at $354,399,043 which includes $131,940,831 in local revenue and $222,458,212 in state funds. The FY27 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 FY27, 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 FY27 include a small decrease in Opportunity Funds, based on lower relative student counts. The difference in costs for Opportunity Fund programs is being covered by the local "match" of Opportunity Funds. The FY26 state budget restores the "giveback" that has been in place for a number of years. It is expected that this will result in an increase of approximately $2.6 million in state funds included in this preliminary budget. However, the "giveback" was previously covered by a number of unfilled state positions. As these positions are filled, there will be a local salary cost that did not exist while the "giveback" was in place.

The FY27 Preliminary Budget includes $352,239,005 in operating expenditures which is 99.4% of current revenues. This is a 5.0% increase over the FY26 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 $11,411,443 on June 30, 2027. The district continues to maintain the necessary carry-forward balance required to meet payroll obligations through the summer months and receipt of taxes. As a result of state law and the "Quality Control Process" for the 2025 reassessment, property taxes will not be due until December 31, 2027. The state of Delaware is covering expenses until property taxes are received. This eliminates concerns regarding cash flow, but will impact the collection of interest on local tax receipts.

Also as a result of the "Quality Control Bill", K12 districts in New Castle County will not be setting tax rates until October. Our October tax rates will account for the quality control adjustments to assessed values, adjustments for known, resolved and unresolved appeals as well as growth. For this reason, the preliminary budget does not include tax rates, but shows local revenues that will be used to set tax rates in October.

Federal Funding is projected to remain flat for the upcoming year.

Debt Service payments in FY27 (and the first four months of FY28) are projected to be $9,197,236 and at the end of FY27 will have the balance required by state code. Match Tax revenues supporting minor capital improvements, technology maintenance, Opportunity Funds, resource teachers and other programs are projected to be $7,300,903 based on the matching provisions provided by the state budget bill. Match tax revenues are higher primarily as a result of covering state salary increases for covered programs as well as the local share of salaries for employees covered in match programs. The budget does NOT include a taxpayer match to the 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 $50,936,590 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 and building sufficient balances to cover unexpected expenses and expenditures prior to tax receipts.

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

FY 2027 Tax Rate Calculations

FY 2027 Tax Rate Calculations

As a result of HB461, Tax Rates will be set in October 2026 after the completion of the Reassessment Quality Control Reviews and new assessed value reports.

The bill requires revenue neutrality so rates will be based on the revenues presented in this budget allocated across Red Clay Assessed Values.

RED CLAY

CONSOLIDATED SCHOOL DISTRICT

Division 32
Operating Budget

FY 2027 Division 32 General Operating Budget inc. EYP

		FY26 Final Budget	FY26 Actual	FY26 Difference	FY27 Preliminary	Difference FY27 Prelim vs. FY26 Final	% Change FY27 Prelim vs FY26 Final
	Local Revenues						
	Current Expense Tax Receipts	104,535,981	107,759,314	3,223,333	113,297,228	8,761,247	8.4%
	Interest	2,000,000	2,168,675	168,675	2,400,000	400,000	20.0%
	MCI Technology Match Tax Receipts	500,000	500,000	0	500,000	-	0.0%
	Choice Income (net of payments)	5,964,640	5,964,640	0	5,964,640	-	0.0%
	Income from Fees	275,000	304,229	29,229	275,000	-	0.0%
	Summer School	15,000	13,078	(1,922)	12,000	(3,000)	-20.0%
	Senior & Veteran Tax Rebate	3,183,460	3,487,827	304,367	3,487,827	304,367	9.6%
	Indirect Costs	600,000	540,265	(59,735)	640,000	40,000	6.7%
	Resource Teacher and Athletic Trainer local match	1,262,163	1,262,163	0	1,388,346	126,183	10.0%
	Extra Time local match	250,000	250,000	0	250,000	-	0.0%
	K-4 Reading Specialists local match + Bldg. Subs	467,104	467,104	0	477,739	10,635	2.3%
	Opportunity Fund Match	2,118,180	2,118,180	0	3,825,172	1,706,992	80.6%
	Needs-Based Tuition and EYP	15,678,991	16,129,269	450,278	17,159,875	1,480,884	9.4%
	Less Charter School Payments	(17,054,804)	(17,054,804)	(0)	(17,736,996)	(682,193)	4.0%
	Total Local Revenues	119,795,715	123,909,940	4,114,225	131,940,831	12,145,116	10.1%
	Opening Balance - 98000	6,822,861	6,822,861	-	9,251,405	2,428,544	35.6%
	Total Local Funds Available	126,618,576	130,732,801	4,114,225	141,192,236	14,573,660	0
	State Revenues:						
EYP	Division I includes cafeteria salary in Div. I	168,906,925	168,965,972	59,047	174,946,951	6,040,026	3.6%
EYP	Division II (+Voc Div II) *includes ESCO payment	2,038,461	3,954,717	1,916,256	3,843,605	1,805,144	88.6%
EYP	Division III	8,011,492	8,041,231	29,739	8,041,231	29,739	0.4%
	State Technology *includes state give back	0	0	0	396,940	396,940	N/A
EYP	State Transportation	15,388,567	13,872,795	(1,515,772)	14,288,979	(1,099,588)	-7.1%
	Safety and Security	1,020,408	1,020,408	0	1,020,408	-	0.0%
	Ed Sustainment Fund *includes state give back	2,965,953	2,965,953	0	2,965,953	-	0.0%
	Related Services Cash-In	899,474	899,474	0	300,000	(599,474)	-66.6%
	Academic Excellence Cash-In	29,739	48,896	19,157	50,000	20,261	68.1%
	Guauranteed unit count/mid-year unit count	0	136,565	136,565	0	-	N/A
	Additional Programs:	17,510,712	20,836,519	3,325,807	16,604,145	(906,567)	-5.2%
	Includes:						
	Groves	430,905	435,580	4,675	435,580	4,675	1.1%
	Adult Basic Education	121,467	121,467	0	121,467	-	0.0%
	Secondary Alternative	91,000	97,869	6,869	97,869	6,869	7.5%
	Americanization	117,200	117,200	0	117,200	-	0.0%
EYP	CSCRP	350,175	1,156,277	806,102	800,000	449,825	128.5%
	Professional Develop *includes state give back	16,232	16,232	0	180,845	164,613	1014.1%
	Driver's Education *includes state give back	78,330	78,330	0	78,330	-	0.0%
	Opportunity Funds - State	7,884,408	7,884,408	0	7,329,800	(554,608)	-7.0%
	Athletic Trainer Block Grant	151,004	151,004	0	151,004	-	0.0%
	Mental Health Cash-In	114,449	114,450	1	0	(114,449)	-100.0%
	HB200	743,231	743,231	0	743,231	-	0.0%
	K-4 Reading Specialists\High needs substitutes	1,502,948	1,502,948	0	1,548,819	45,871	3.1%
	State grants	5,909,363	8,417,523	2,508,160	5,000,000	(909,363)	-15.4%
	Total State Revenue	216,771,731	220,742,530	3,970,799	222,458,212	5,686,480	2.6%
	TOTAL CURRENT YEAR REVENUE	336,567,447	344,652,470	8,085,023	354,399,043	17,831,596	1.6%
	Revenue Available with Local Carry-Forward	343,390,308	351,475,331	8,085,023	363,650,448	20,260,140	1.6%

		FY26 Final Budget	FY26 Actual		FY27 Preliminary	Difference FY27 Prelim vs. FY26 Final	% Change FY27 Final vs FY26 Final
	Expenditures:						
	Adult Education 99990000	760,572	785,770	25,198	760,572	-	0.0%
	AI DuPont High School 9320292A	404,441	376,862	(27,579)	414,527	10,086	2.5%
	AI DuPont Middle 9320274A	151,742	128,152	(23,590)	166,142	14,400	9.5%
	Asst Superintendent Operations 99910105	58,000	57,638	(362)	58,000	-	0.0%
	Autism Services 99990700	117,000	97,667	(19,333)	117,000	-	0.0%
	Baltz Elementary 9320252A	147,017	143,101	(3,916)	151,223	4,206	2.9%
	Board of Education 99900000	35,000	39,847	4,847	35,000	-	0.0%
	Brandywine Springs K-8 9320261A	236,453	225,843	(10,610)	237,081	628	0.3%
	Business Office/Finance 99940000	40,000	38,912	(1,088)	40,000	-	0.0%
	Cab Calloway School of the Arts 9320286A	299,963	287,439	(12,524)	311,862	11,899	4.0%
	Conrad School of Science 9320284A	421,154	376,178	(44,976)	466,592	45,438	10.8%
	Contingency 99940100	1,218,508	307,017	(911,491)	1,997,554	779,046	63.9%
	Cooke Elementary 9320271A	155,077	151,348	(3,729)	144,137	(10,940)	-7.1%
	Copy Center/Printing 99990500	120,000	16,513	(103,487)	100,000	(20,000)	-16.7%
	Curriculum/Instruction 99920000	3,905,000	3,772,885	(132,115)	3,905,000	-	0.0%
	Depty Superintendent School Support 99910110	58,000	55,744	(2,256)	58,000	-	0.0%
	Dickinson High School 9320290A	449,424	409,503	(39,921)	497,385	47,961	10.7%
	Director of Elementary Schools 99990060	70,000	52,099	(17,901)	70,000	-	0.0%
	Director of Secondary Schools 99990050	135,000	134,890	(110)	135,000	-	0.0%
	Director of Strategic Partnerships 99910115	77,500	75,957	(1,543)	77,500	-	0.0%
	District Wide Services 99900300	6,574,729	6,734,167	159,438	7,000,676	425,947	6.5%
	District Wide Services Includes:						
	Athletic Trainers	0	0	0	0	-	N/A
	Audits	50,000	63,739	13,739	65,000	15,000	30.0%
	DSC Payment	613,757	459,912	(153,845)	613,757	-	0.0%
	Gate Expenses	50,000	45,189	(4,811)	50,000	-	0.0%
	Insurance	884,972	895,155	10,183	973,469	88,497	10.0%
	Miscellaneous	15,000	13,744	(1,256)	15,000	-	0.0%
	Postage	15,000	11,196	(3,804)	15,000	-	0.0%
	Prior Year Payables	17,000	15,021	(1,979)	17,000	-	0.0%
	School Copier Account	0	86,004	86,004	0	-	N/A
	Student Travel/Competition	65,000	54,481	(10,519)	59,929	(5,071)	-7.8%
EYP	Substitute Teachers	4,864,000	5,089,726	225,726	5,191,521	327,521	6.7%
EYP	Division I Salaries 99940200 (inc. Nutrition OECs)	168,906,925	168,965,972	59,047	174,946,951	6,040,026	3.6%
	Division II Vocational 99940300	285,000	278,605	(6,395)	297,825	12,825	4.5%
	Driver's Education 99920800	150,000	149,834	(166)	150,000	-	0.0%
	Forest Oak Elementary 9320240A	128,837	127,604	(1,233)	116,334	(12,503)	-9.7%
	HB DuPont Middle 9320276A	196,089	166,008	(30,081)	216,939	20,850	10.6%
	Heritage Elementary 9320242A 9320242A	167,311	158,707	(8,604)	153,861	(13,450)	-8.0%
	Johnson Elementary 9320244A	93,051	78,898	(14,153)	96,204	3,153	3.4%
	Legal Services 99900100	375,000	363,080	(11,920)	325,000	(50,000)	-13.3%
	Lewis Elementary 9320246A	113,754	112,807	(947)	109,477	(4,277)	-3.8%
	Library 99920900	234,000	225,333	(8,667)	234,000	-	0.0%
	Linden Hill Elementary 9320250A	135,557	125,435	(10,122)	139,571	4,014	3.0%
	Local Salaries and Benefits 99940400	85,085,441	85,381,204	295,763	89,514,286	4,428,845	5.2%
	Maintenance 99960100	2,988,850	2,908,333	(80,517)	3,078,516	89,666	3.0%
	Marbrook Elementary 9320256A	160,556	159,440	(1,116)	152,658	(7,898)	-4.9%
	McKean High School 9320294A	511,383	492,378	(19,005)	493,235	(18,148)	-3.5%
	Mote Elementary 9320264A	133,949	119,059	(14,890)	146,516	12,567	9.4%
	North Star Elementary 9320270A	169,838	159,844	(9,994)	153,841	(15,997)	-9.4%
	Nurses/CSCRP 99930400 *	55,000	372,585	317,585	317,585	262,585	477.4%
EYP	Operations/Utilities 99960200	4,300,000	4,481,801	181,801	4,705,891	405,891	9.4%
	Opportunity Fund 99920110,99920200,99920100	10,002,588	9,816,493	(186,095)	10,749,060	746,472	7.5%
	Performing Arts 99990930	146,000	141,826	(4,174)	146,000	-	0.0%
	Personnel/HR 99950000	107,000	97,794	(9,206)	107,000	-	0.0%
	Professional Development 99920500	81,600	80,649	(951)	81,600	-	0.0%
	Public Communications 99910000	110,000	106,588	(3,412)	110,000	-	0.0%
	Referendum Technology/Instruction 99920600	2,228,529	2,177,330	(51,199)	2,295,385	66,856	3.0%
	Related Services 99930100	8,278,125.00	8,658,878.00	380,753	9,005,233.12	727,108	8.8%
	Research and Assessment 99990960	200,000	176,741	(23,259)	200,000	-	0.0%
	Richardson Park Elementary 9320254A	188,775	175,990	(12,785)	186,912	(1,863)	-1.0%
	Richey Elementary 9320260A	121,958	96,049	(25,909)	127,184	5,226	4.3%
	RTI 99970675	2,624,748	2,378,884	(245,864)	3,330,438	705,690	26.9%
	Security/School Supervision 99970680	1,450,000	1,306,592	(143,408)	1,365,389	(84,611)	-5.8%

	Shortlidge Academy 9320248A	133,259	119,715	(13,544)	142,879	9,620	7.2%
	Skyline Middle 9320280A	173,506	139,047	(34,459)	172,258	(1,248)	-0.7%
	Special Education 99921050	2,991,706	2,958,653	(33,053)	3,458,653	466,947	15.6%
	Special Services - Alternative Education 99930300	962,750	907,600	(55,150)	962,750	-	0.0%
	Stanton Middle 9320282A	201,691	198,417	(3,274)	164,364	(37,327)	-18.5%
	State Programs/Grants 99940410	5,909,363	5,042,603	(866,760)	5,000,000	(909,363)	-15.4%
	Strategic Plan Initiatives/Extra Time 99970500	350,000.00	236,922	(113,078)	350,000.00	-	0.0%
	Student Services 99970650	251,624	277,199	25,575	251,624	-	0.0%
	Summer School 99980000	85,000	70,492	(14,508)	75,000	(10,000)	-11.8%
	Superintendent 99910100	100,000	99,014	(986)	100,000	-	0.0%
	Technology - Equipment and Repair 99940810	2,538,379	2,538,035	(344)	2,538,379	-	0.0%
EYP	Transportation 99960400	16,859,243	18,534,050	1,674,807	19,090,072	2,230,829	13.2%
	Warner Elementary 9320266A	138,976	123,886	(15,090)	136,886	(2,090)	-1.5%
	Total Expenditures - Division 32	**335,859,941**	**335,553,906**	(306,035)	**352,239,005**	16,379,064	4.9%
	Current Year Revenues/Expenses	707,506	9,098,564	8,391,058	2,160,038	1,452,532	
	Carry-Forward Balance (local funds)	7,530,367	9,251,405		11,411,443	3,881,076	51.5%

*** This reflects a change in coding for substitute nurses that were previously included in district wide services**

June 30, 2027 Reserve Balance 5,000,135

RED CLAY CONSOLIDATED SCHOOL DISTRICT

Tuition Funds

Tuition-Based Programs Summary

FY27 Prelminary Budget

	FY26 Final	FY26 Actual	Difference	FY27 Preliminary	Difference FY27 Prelim vs FY26 Final	% Change FY27 Prelim vs FY26 Final
REVENUE:						
Opening Balance -Tuition Funds *,**	3,606,893	3,606,893	0	3,288,518	(318,375)	-8.8%
Tuition Tax (Inc. property tax credit refund)	34,589,337	35,570,258	980,921	42,091,358	7,502,021	21.7%
Tuition billing *	3,961,025	1,744,231	(2,216,794)	2,800,000	(1,161,025)	-29.3%
State Revenue (1st State, Unique Alt)	2,638,242	2,640,418	2,176	2,756,714	118,472	4.5%
Total Tuition Revenue	**44,795,497**	**43,561,800**	(1,233,697)	**50,936,590**	6,141,093	13.7%
EXPENDITURES:						
Tuition Payments to Other Agencies***	2,662,296	2,919,744	257,448	3,124,126	461,830	17.3%
Unique Alternatives/Private Placement****	3,523,341	3,420,760	(102,581)	3,591,798	68,457	1.9%
Consortium	323,797	278,283	(45,514)	292,197	(31,600)	-9.8%
Meadowood Program	3,400,000	3,400,000	0	6,300,000	2,900,000	85.3%
Early Years	13,600,000	13,600,000	0	13,000,000	(600,000)	-4.4%
ELL/LEP	2,200,000	1,500,000	(700,000)	2,950,000	750,000	34.1%
First State School	290,000	290,000	0	450,000	160,000	55.2%
Needs-Based Special Education Funding	15,031,122	15,031,122	0	16,028,784	997,662	6.6%
Intense and Complex Added Charter Expenses	568,201	568,201	0	682,610	114,409	20.1%
Tuition Contingency	824,860	0	(824,860)	824,860	0	0.0%
Total Expenditures	**42,423,618**	**41,008,110**	**-1,415,508**	**47,244,375**	4,820,758	11.4%
Current Year Revenues over Expenses	**(1,235,013)**	**(1,053,203)**	**181,810**	**403,697**	**1,638,710**	**0**

Meadowood School - Agency 54
FY27 Preliminary Budget

	FY26 Final	FY26 Actual	Difference	FY27 Preliminary	Difference FY26 Prelim vs FY26 Final	% Change FY26 Prelim vs FY26 Final
Beginning Local Funds Balance	2,715,681	2,715,681	-	475,816	(2,239,865)	-82.48%
State Revenue:						
Division I	7,583,398	7,635,579	52,181	7,696,708	113,310	1.49%
Division II *inc. state reduction	229,862	229,862	-	174,580	(55,282)	-24.05%
Division III	449,511	449,511	-	449,511	0	0.00%
Others:						
CSCRP:	33,368	45,860	12,492	45,860	12,492	37.44%
Vocational:	24,393	24,393	-	24,393	0	0.00%
Related Services Cash-In*	96,000	75,762	(20,238)	75,762	(20,238)	-21.08%
Transportation:	1,700,000	1,824,866	124,866	1,879,612	179,612	10.57%
Sub Rreimburse Family Leave	500	250	(250)	250	(250)	-50.00%
Total State Revenue:	**10,117,032**	**10,286,083**	169,051	**10,346,676**	229,644	2.27%
Local Revenue:						
Tuition Income:	3,400,000	3,400,000	-	6,300,000	2,900,000	85.29%
Interest:	103,816	96,359	(7,457)	98,000	(5,816)	-5.60%
Total Local Revenue:	**3,503,816**	**3,496,359**	(7,457)	**6,398,000**	2,894,184	82.60%
Total Current Revenues - State and Lo	**13,620,848**	**13,782,442**	161,594	**16,744,676**	3,123,828	22.93%
Grand Total All Sources:	**16,336,529**	**16,498,123**	161,594	**17,220,492**	883,963	5.41%

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

Expenditures:

IBU:	FY26 Final	FY26 Actual	Difference	FY27 Preliminary	Difference FY27 Prelim vs FY26 Final	% Change FY26 Prelim vs FY26 Final
99940200 - Division I Salaries	7,583,398	7,635,579	52,181	7,696,708	113,310	1.49%
9320516A - Meadowood School	300,000	224,798	(75,202)	300,000	0	0.00%
99960200 - Operations/Utilities	144,847	13,767	(131,080)	15,000	(129,847)	-89.64%
99930100 - Related Services **	933,444	989,907	56,463	1,039,402	105,958	11.35%
99940300 - Division II Vocational	20,619	15,465	(5,154)	24,393	3,774	18.30%
99960400 - District Transportation	2,954,641	3,012,723	58,082	3,103,105	148,464	5.02%
99940400 - Local Salaries and Benefits	3,928,211	3,926,227	(1,984)	4,122,059	193,848	4.93%
99900300 - District Wide Services	33,093	43,626	10,533	43,625	10,532	31.82%
99940100 - Contingency	244,635	-	(244,635)	261,509	16,874	6.90%
Total Expenditures:	**16,142,889**	**15,862,092**	**(280,797)**	**16,605,801**	462,912	2.87%
Revenues over Expenses	**(2,522,041)**	**(2,079,650)**	**442,391**	**138,875**	**2,660,916**	**-5.51%**
Estimated June 30 Ending Balance	**193,640**	**479,933**	**286,293**	**614,691**	**421,051**	**217.44%**

Early Years Program
FY27 Preliminary Budget

	FY26 Final	FY26 Actual	Difference	FY27 Preliminary	Difference FY27 Preliminary vs FY26 Final	% Change FY27 Preliminary vs FY26 Final
Beginning Local Funds Balance:*	993,107	993,107	-	2,321,529	1,328,422	159.8%
State Revenue: * all included in Div 32 Overall Budget but shown for illustrative purposes						
Division I:	12,818,537	12,461,251	(357,286)	13,012,115	193,578	1.5%
Division II:	142,692	276,830	-	276,830	134,138	94.0%
Division III:	560,804	562,886	-	562,886	2,082	0.4%
Others:						
DHSS One Time Payment for RS	0	0	-	0	0	
CSCRP	0	0	-	0	0	
Transportation:	296,232	250,000	(46,232)	257,500	(38,732)	-13.1%
Related Services Cash-In	206,873	206,873	-	206,873	0	0.0%
Total State Revenue:	**14,025,138**	**13,757,840**	**(403,517)**	**14,316,204**	291,066	2.1%
Local Revenue:						
Tuition:	13,600,000	13,600,000	-	13,000,000	(600,000)	0.0%
Total Local Revenue:	**13,600,000**	**13,600,000**	**-**	**13,000,000**	0	0.0%
GRAND TOTAL ALL SOURCES:	**$27,625,138**	**$27,357,840**	**(403,517)**	**$27,316,204**	(308,934)	4.1%

Operating Unit	FY26 Final	FY26 Actual	Difference	FY27 Preliminary	Difference FY27 Preliminary vs FY26 Final	% Change FY27 Preliminary vs FY26 Final
99940200 - Division I Salaries	12,818,537	12,461,251	(357,286)	13,012,115	193,578	1.5%
9320529A - Early Years	155,964	318,811	162,847	155,964	0	0.0%
99960200 - Operations/Utilities	124,639	85,517	(39,122)	130,871	6,232	5.0%
9320529A - Related Services	5,133,415	5,166,552	33,137	5,373,214	239,800	4.7%
99960400 - District Transportation	1,244,660	1,034,733	(209,927)	1,065,775	(178,885)	-14.4%
9320529A - Local Salaries and Benefits	7,105,642	6,903,983	(201,659)	7,339,444	233,802	3.3%
99900300 - District Expenditure (Subs)	372,800	316,390	(56,410)	316,390	(56,410)	-15.1%
99940100 - Contingency	0	0	-	0	0	
TOTAL EXPENDITURES:	**26,955,657**	**26,287,237**	(668,420)	**27,393,773**	438,117	1.6%
Current Year Revenues Over Expenses	**$669,482**	**$1,070,603**	**$264,902**	**($77,569)**	(747,051)	-111.6%

IN 95-32 Budget Div 1, RS Cash In, CSRP, Prek Trans local, and Utilities

Multi Language Learners Program
FY27 Final Budget

Revenues:	FY26 Final	FY26 Actual	Difference	FY27 Preliminary	Difference FY27 Prelim vs FY26 Final	% Change FY27 Prelim vs FY26 Final
Beginning Balance	1,632,016	1,632,016	0	238,260	(1,393,756)	-85.4%
Current Year Tuition:	2,200,000	1,500,000	(700,000)	2,950,000	750,000	34.1%
Total Revenues	**3,832,016**	**3,132,016**	**(700,000)**	**3,188,260**	(643,756)	-16.8%

Expenditures:						
Local Salaries and Benefits:	2,619,247	2,295,368	(323,879)	2,618,507	(740)	0.0%
Travel:	1,500	2,825	1,325	1,500	0	0.0%
Contractual Services:	594,909	697,233	102,324	350,000	(244,909)	-41.2%
Supplies and Materials:	20,000	4,670	(15,330)	20,000	0	0.0%
Total Expenditures	**3,235,656**	**3,000,096**	**(235,560)**	**2,990,007**	(245,649)	-7.6%
Current Year Revenues over Expenses	**($1,035,656)**	**($1,500,096)**	**($464,440)**	**($40,007)**	995,649	-96.1%

First State School

FY27 Final Budget

Revenue:	FY26 Final	FY26 Actual	Difference	FY27 Preliminary	Difference FY27 Prelim vs FY26 Final	% Change FY27 Prelim vs FY26 Final
Beginning balance:	913,009	913,009	0	484,924	(428,085)	-46.9%
First State School - State	314,500	314,500	0	314,500	0	0.0%
Tuition	290,000	290,000	0	450,000	160,000	55.2%
Total Revenue:	**1,517,509**	**1,517,509**	**0**	**1,249,424**	(268,085)	-17.7%
Expenditures:						
Local Salaries and Benefits:	303,747	275,457	(28,290)	291,476	(12,271)	-4.0%
Contractual Services:	878,734	753,331	(125,403)	810,000	(68,734)	-7.8%
Supplies and Materials:	10,000	1,540	(8,460)	10,000	0	0.0%
Summer School	30,558	30,558	0	31,475	917	3.0%
Total Expenditures:	**1,223,039**	**1,060,886**	**(162,153)**	**1,142,951**	(80,088)	-6.5%
Current Year Revenues over expenses	**(618,539)**	**(456,386)**	**162,153**	**(378,451)**	27,785	-4.3%

RED CLAY CONSOLIDATED SCHOOL DISTRICT

Carry-Over Funds

FY2027 State Operating Carry Over Funds

Appropriation	Description	Expiration	Amount
00231	World Language	6/30/2027	23,038.00
05109	4 Hr Driver Training	6/30/2027	1,367.00
05110	12 Hr Driver Training	6/30/2027	87.00
05113	Sub. Teacher Block Grant	9/30/2026	253,336.00
05117	Athletic Trainer Block Grant	9/30/2026	16,274.00
05138	Certified Driver Training	9/30/2026	887.00
05148	Literacy Emergency Fund	6/30/2027	280,670.00
05149	Homeless Transportation	9/30/2026	54,766.00
05150	District Transportation	9/30/2026	61,254.00
05152	Contractor Transportation	9/30/2026	172,956.00
05181	Unique Alternatives	6/30/2027	26,918.00
05244	School Improvement	6/30/2027	172,827.00
05297	Education Opportunity Fund	6/30/2027	877,915.00
05301	Math Coaches	6/30/2027	15,267.00
05310	SSBG Reading	6/30/2027	220,910.00
05311	Opp Fund Mental Health	6/30/2027	229,470.00
05319	Mental Health Services	6/30/2027	2,488.00
05321	Mental Health Cash Option	6/30/2027	1.00
05403	WLC Curriculum Support	6/30/2027	848,303.00
05405	WLC Family Advocacy	6/30/2027	9,205.00
05407	WLC Professional Devel.	6/30/2027	68,109.00
05408	WLC School Driven Inno	6/30/2027	33,349.00
05410	WLC Teacher Pathways	6/30/2027	102,689.00
08964	Intervention Services	6/30/2027	17,488.00
10171	School Safety and Secu	6/30/2028	193,202.00
10230	MCI Equipment	6/30/2028	61,773.00
10337	Enhanced MCI	6/30/2028	1,315,481.00
10352	Vocational Equipment	6/30/2028	4,316.00
05181	Unique Alternatives	6/30/2027	915,558.00
05320	Redding Consortium /W	6/30/2027	142,151.00
10171	School Safety and Secu	6/30/2027	222,211.00
10337	Enhanced MCI	6/30/2027	9,370.00

RED CLAY CONSOLIDATED SCHOOL DISTRICT

Match Tax

FY 2027 Match Tax (Preliminary)

Revenue From Match Tax:	$7,300,903
TOTAL AVAILABLE FUNDS	$7,429,343
Expenditures:	
Minor Capital Improvement	$881,663
Enhanced Minor Capital Improvement	$0
State Technology Maintenance	$500,000
Reading/Math Specialist prior Minner	$1,294,486
Extra Time	$250,000
K-4 Reading Specialist	$327,739
Opportunity Fund	$3,825,172
Athletic Trainer Match	$93,860
Full-time substitutes	$150,000
TOTAL EXPENDITURES	**$7,322,920**
Projected Balance 6/30/27	**$106,423**

RED CLAY CONSOLIDATED SCHOOL DISTRICT

Debt Service

FY 2027 Debt Service

Debt Service Tax Rate Requirements:	FY27 Budget
Revenue From Debt Service Tax:	$ -
Balance Available July 1, 2026:	$ 9,554,583
Interest Income	$ 180,000
CSW Rent Payment	$ 313,614
Sr. & Veteran Tax Credit	$ -
Available Funds	$ 10,048,197
Estimated Debt Service amount FY27	$ 7,684,568
Allowance for first four months FY28	$ 1,512,668
Balance 11/1/27	$ 850,961
Tax Rate:	**$ -**
PRIOR YEAR ASSESSMENTS TAX RATE	**Residential:$0.03855 Non-Res.:$0.06464**

FY 26 Debt Service rate included repayment of first of FY23 Major Cap. Debt. These bonds do not require payment until FY27 so there is no need for Debt Service tax as balance is sufficient to cover FY27 Debt payments and first four months of FY28. There is no need to account for "uncollected" taxes as there is not Debt Service tax for FY27.

RED
CLAY
CONSOLIDATED
SCHOOL DISTRICT

Nutrition Services

FY 27 Nutrition Services Budget

FY 27 PROJECTED as of 6/30/2026

REVENUE

Carryover Balance	$7,490,817.96
State Support	$2,613,922.00
Federal Support	$9,624,243.38
FFVP Federal Support	$332,799.27
Sales and Other Revenue	$861,524.67
Total Estimated Revenue	**$20,923,307.28**
	($7,490,817.96)
	$13,432,489.32

EXPENDITURES

Salaries (05116 & 91100)	$7,152,420.94
Food/Non-Food	$6,053,582.76
Equipment / Computers	$250,000.00
Repairs & Maintenance	$334,707.18
Indirect Costs	$88,023.00
FY'26 Encumbrances	$0.00
Total Estimated Expenditures	**$13,456,003.70**

($23,514.38)

FY 26 ACTUAL 6/30/2026

REVENUE

Carryover Balance	$6,081,110.76
State Support	$2,782,952.00
Federal Support	$9,435,532.73
FFVP Federal Support	$332,799.27
Sales and Other Revenue	$861,524.67
Supply Chain Assistance	$0.00
Total Estimated Revenue	**$19,493,919.43**
	($6,081,110.76)
Net Revenue	**$13,412,808.67**

EXPENDITURES

Salaries (91100, 05116)	$6,944,098.00
Food/Non-Food	$5,877,264.82
Equipment / Computers	$137,139.32
Repairs & Maintenance	$304,279.25
Indirect Costs	$70,641.00
FY'26 Encumbrances	$0.00
Total Estimated Expenditures	**$13,333,422.39**

$79,386.28

RED CLAY
CONSOLIDATED SCHOOL DISTRICT

FY27 Tax Rates

Tax Rate Compilation FY27

Tax Category	FY26 Residential	FY26 Non-Resid.	FY27 Residential	FY27 Non-Resid.	Local Tax Rate Dollar Value*
Current Expense*	0.40366	0.67689	T.B.D.	T.B.D.	$ 114,611,994.00
Tuition	0.12805	0.21473	T.B.D.	T.B.D.	$ 42,091,385.00
Debt Service	0.03855	0.06464	T.B.D.	T.B.D.	$ -
Match Tax	0.02153	0.03611	T.B.D.	T.B.D.	$ 7,300,903.00
TOTAL	**0.5918**	**0.9924**	T.B.D.	T.B.D.	**$ 164,004,282.00**

FY27 Residential Assessed Value:***	T.B.D.
FY27 Non-Residential Assessed Value:***	T.B.D.

**Assumes 98% collection rate for Current Expense, Tuition, and Match Tax and may be adjusted based on final assessed value reports and HB-*

** Does NOT Include revnue that is lost to New Castle Couny Tax Pool*

RED CLAY
CONSOLIDATED SCHOOL DISTRICT

Federal Funds

FY 2027 Federal Programs (PRELIMINARY)

CATEGORY	FY26	FY27	Difference	% Change
Title I:	6,673,685.00	6,698,684	24,999	0.4%
Title II: Teacher Quality and Technology	1,184,578	1,141,029	(43,549)	-3.7%
Title III: Bilingual	299,284	273,592	(25,692)	-8.6%
Title IV	750,027	760,283	10,256	1.4%
IDEA 6-21:	4,369,815	4,381,971	12,156	0.3%
Vocational Education (Perkins)	448,022	430,918	(17,104)	-3.8%
IDEA PreSchool	141,823	139,936	(1,887)	-1.3%
TOTAL	13,867,234	13,826,413	(40,821)	-0.3%

RED CLAY
CONSOLIDATED SCHOOL DISTRICT

Total All Funds

Red Clay Consolidated School District FY27 Total Expenditures

Source	Budgeted Expenditures
State/local Operating	$352,239,005
Match Tax	$7,322,920
Debt Service	$7,684,568
Tuition	$47,244,375
Federal Programs**	$13,826,413
Nutrition	$13,456,004
Total	$441,044,752

** Based on DE DOE Preliminary Federal Funds