FY 2027

PRELIMINARY BUDGET

PRESENTATION: 7/23/26
DISCUSSED/APPROVED: 8/20/26

The Cape Henlopen School District is an equal opportunity employer and does not discriminate on the basis of race, color, creed, religion, gender (including pregnancy, childbirth and related medical conditions), national origin, citizenship or ancestry, age, disability, marital status, veteran status, genetic information, sexual orientation, or gender identity, against victims of domestic violence, sexual offenses, or stalking, or upon any other categories protected by federal, state, or local law. (El Distrito Escolar Cape Henlopen ofrece oportunidades iguales de empleo y sin discriminación de raza, color, credo, religión, género (incluyendo embarazo, parto y sus condiciones médicas), nacionalidad, ciudadania o ascendencia, edad, discapacidad, estado civil, servicio military(veterano), información genética, orientación sexual, o identidad de género, en contra de víctimas de violencia doméstica, ofensas sexuales, acecho, o bajo cualquier otra categoria protegida por la ley local, estatal, y federal.) Ned Gladfelter, Employee/Student Compliance Officer: OCR/Title IX/504 Office of Human Resources; Amanda Archambault, Student 504 Compliance Officer, 1270 Kings Highway, Lewes, DE 19958.

BUDGET OVERVIEW

The following information is provided in accordance with Board Policy #603. The FY 2027 Preliminary Budget represents the District's proposed spending plan for the fiscal year. The revenues are based on anticipated revenues from various sources. Proposed expenditures are based on prior year expenditures, anticipated costs and/or contractual obligations.

Funding Categories and Sources

- **Discretionary Funding** – Funding that the District can determine how they are used. These funds provide the district with flexibility to determine how, where and for what purpose they are allocated.
    - **Local Current Expense Tax Revenue** – This revenue is generated by voter-approved referendum to cover operating costs, such as teaching materials, textbooks, insurance, and local salary expenditures.
    - **State Division II – All other cost Funding** – These funds are provided by the State of Delaware based on the September 30th unit count (enrollment) process; and can be used for any operational expenses, except for personnel, debt services and minor/major capital improvements.
    - **State Division III – Equalization Funding -** These funds are provided by the State of Delaware based on the September 30th unit count (enrollment) process; and can be used for any operational expenses except for debt services and minor/major capital improvements.
    - **State Education Sustainment Funding** - These funds are provided by the State of Delaware based on the September 30th unit count (enrollment) process; and can be used for any operational expenses except for debt services and minor/major capital improvements. These funds were/are provided to the district to replace the loss of federal funding that was provided via the economic stimulus package to continue prior state-funded activities.
    - **Other Funding** – Various revenue sources that the district has flexibility in the allocation and expenditure to meet district needs.
- **Non-Discretionary Funding** – Funding provided to the District that has limited flexibility and/or pre-determined rules for the expenditure of the funds.
    - **State Division I Funding** – May only be used for salary, benefit, and other employment costs (OEC's) for personnel funded by the State of Delaware through the September 30th unit count (enrollment) process.
    - **Other State Funds** – various categories that may only be used for the purpose of which those funds were granted by the State of Delaware through the September 30th unit count (enrollment)
    - **Local Match Tax Funding** - The "Match Tax" (Minor Capital Improvement, Technology, Extra-Time Programs, Reading and Math Resource Teachers). This revenue source allows school districts to obtain local funding to work in concert with State funds for a common purpose. In some cases, the State mandates a local match before providing State funds. In other cases, the local match is optional. Currently, there are five programs for which the State requires/allows a local match tax.
        - **Minor Capital Improvements (MCI):** This tax provides revenue to maintain facilities and to ensure compliance with health and safety standards. The State provides 60% and the district is required to provide a 40% match, up to a ceiling amount determined by the State of Delaware annual capital budget process.

BUDGET OVERVIEW

- **Technology:** This revenue must be used to maintain and/or replace technology.
- **Extra-Time Programs:** Formally State funded and matched by the local match tax to cover after-school programs.
- **Elementary School Reading Resource Teachers:** These funds can only be used to fund the local share of payroll costs (salary and benefits) for Reading Resource Teachers authorized in the State budget.
- **Middle School Mathematics Resource Teachers:** These funds can only be used to fund the local share of payroll costs (salary and benefits) for Middle School Mathematics Resource Teachers authorized in the State budget.

- **Local Tuition Tax Revenue** - May only be used to fund State of Delaware approved special school programs and/or expenses that meet state criteria for tuition eligible expenses.
- **Local Debt Service Tax Revenue** – May only be used to fund the principal and interest payments for outstanding indebtedness for major capital improvement projects that have been approved by referendum.
- **Federal Funding** – Funds obtained via the State of Delaware consolidated grant or direct grant application process. Funds obtained via these processes may only be used for the purposes stated in the grant application. Expenditures must meet the grant specifications, rules, and regulations.
- **Other Funding** – Various sources of funds, including student activity funds, private grants and donations that have defined requirements for the expenditure of these funds.

BUDGET ALLOCATIONS

School Allocations:

- Operations – Schools receive an operating allocation based on 9/30 enrollment
- Libraries - Schools receive an operating allocation based on 9/30 enrollment
- Visual & Performing Arts - Schools receive an operating allocation based on 9/30 enrollment (CHHS receives a separate support for performing arts travel expenses)
- Secondary schools receive 509 vocational funding based on 9/30 program enrollment
- Curriculum Funding – consolidated and administered at the district level

Personnel Costs:

- The State provides funding for Division I personnel costs based on the unit count allotment for positions. Every school must/will be allocated 98% of the Division I Units earned
- The District provides a local match for Division I personnel, which may vary but typically is around 30% of the total costs
- The District allocates Federal, Tuition and other State Funded positions based on programmatic needs and/or requirements
- The District must budget appropriately to cover potential liabilities for employee benefits due to established contractual agreements. Actual costs will be less due to this practice
- The District must demonstrate to the State of Delaware, Department of Education that we can meet local payroll obligations. To that end, the District maintains a $8M payroll reserve to ensure solvency

Operational Items:

- Energy, water, and sewer budgets have been adjusted to meet projected expenditures
- Funding provided to meet the State of Delaware 10% local transportation match requirements
- Funding provided for Minor/Major Capital Improvement project, Debt Service and Tuition requirements

Federal Programs:

- Includes FY 2027 Consolidated Grant allocations

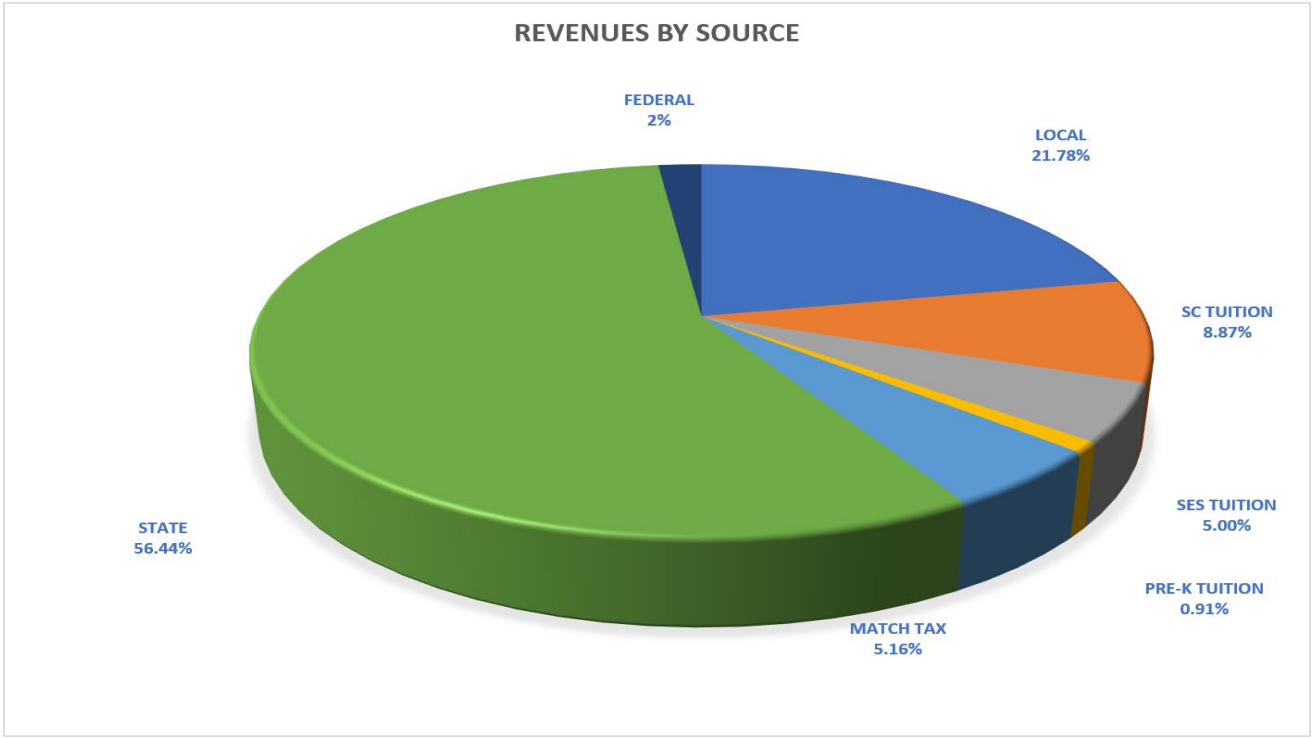
BUDGET SUMMARY

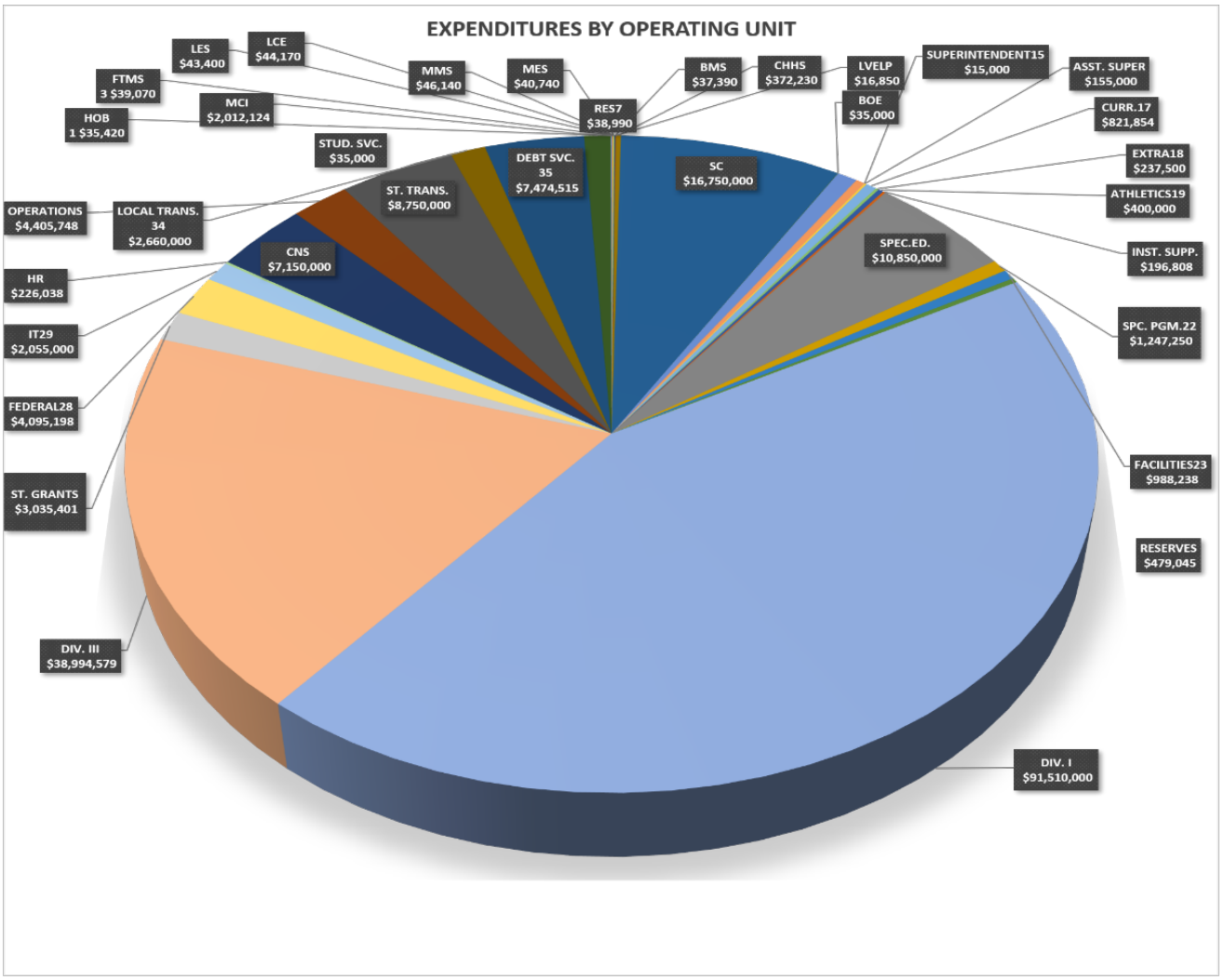
- Overall budget of $221.6M (4.96% increase)
- Budget balanced by using Carryover and Reserve Funding due to slowed Revenue Growth - $13.8M
    - Debt Service Carryover- $4.2M
    - Tuition Carryover- $2.7M
    - Technology Reserve/Carryover- $500K
    - Building Rental Fee Carryover - $110K
    - Athletic Fee Carryover - $66.3K
    - Indirect Cost Carryover - $560.8K
    - Erate Carryover - $4.8K
    - Local Discretionary/Salary Savings Carryover - $1M
    - District Contingency - $4.5M
    - Furniture Reserve - $50.8K
- Includes local discretionary and/or Tuition fund budget reductions - $1.3M
    - 5% reduction in school operating expenses - $34.7K
    - 10% reduction in Board of Education operating expenses - $3.5K
    - 10% reduction in District Office operating expenses - $6K
    - 33% reduction in Superintendent operating expenses - $5K
    - 35.5% reduction in Assistant Superintendent operating expenses - $55K
    - 22.1% reduction in Extra-Time Program operating expenses - $52.5K
    - 20.7% reduction in Instructional Support operating expenses - $40.8K
    - 16.7% reduction in Special Education operating expenses - $200K
    - 87.7% reduction in one-time project funding - $464K
    - 9.2% reduction in Personnel operating expenses - $20.8K
    - 8.5% reduction in Operations operating expenses – $377.5K
    - 5.8% reduction in Local Transportation operating expenses - $50K
    - 14.3% reduction in Student Services operating expenses - $5K
- Increase for State and Local funding the use of all state-earned staffing units
    - Local funding provided to meet local staffing needs and contract obligations.
    - Local funding for academic and athletic EPERs
- Increased funding for Curriculum programs and materials
- State and local funding for Opportunity Grants
- State and local funding for Safety and Security Initiatives
- State and local funding for student private placement tuition
- Local funding provided to athletics operation and equipment needs
- Local funding provided to fund facilities operations, fleet operations and utilities
- Local funding provided to fund human resources operations and recruiting
- Local funding provided to meet the local matching requirement for state transportation costs
- Local funding provided to match the state opportunity funds
- Local funding provided for modular classrooms
- Tuition funding provided to meet the increase needs for Special Education
- State funding for World Immersion
- State funding for Mental Health Block Grant
- State funding for Early Childhood (ECAP)
- Reserve funding set-aside for the following:
    - $50K – Furniture Replacement
    - $15K – Band Uniform/Equipment Replacement

EXECUTIVE SUMMARY

REVENUE PROJECTIONS		FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
I. DISCRETIONARY REVENUE		$ 44,155,514	$ 43,761,957	$ 43,544,911	$ (610,603)
II. NON-DISCRETIONARY REVENUE		$160,115,884	$158,814,934	$ 164,256,107	$ 4,140,223
PROJECTED REVENUES		$204,271,398	$202,576,891	$ 207,801,018	$ 3,529,620
SUPPLEMENTAL FUNDING	ACCOUNTING APPROP.				
I. DISCRETIONARY FUNDS					
DEBT SERVICE HOLDING ACCOUNT	91000	$ -	$ -	$ 4,172,394	$ 4,172,394
TUITION HOLDING ACCOUNT	91050	$ 835,000	$ 3,280,326	$ 2,745,188	$ 1,910,188
LOCAL - CHILD NUTRITION CARRYOVER FUNDS	91100	$ -	$ -	$ -	$ -
LOCAL - TECHNOLOGY MATCH TAX CARRYOVER	91210	$ 110,000	$ 159,408	$ 250,000	$ 140,000
LOCAL - EXTRA TIME CARRYOVER FUNDS	91214	$ -	$ -	$ -	$ -
BUILDING RENTAL CARRYOVER FUNDS	91301	$ 109,359	$ 98,505	$ 109,904	$ 545
PRIVATE GRANTS AND DONATIONS	91305	$ -	$ -	$ -	$ -
ATHLETIC CARRYOVER FUNDS	91560	$ 84,395	$ -	$ 66,356	$ (18,039)
CSCRP CARRYOVER FUNDS	91603	$ -	$ -	$ -	$ -
INDIRECT COST CARRYOVER	91691	$ 723,120	$ 653,570	$ 560,811	$ (162,309)
ERATE CARRYOVER	91692	$ -	$ -	$ 4,766	$ 4,766
LOCAL - FUNDS	98000	$ 4,237,660	$ 3,441,985	$ 795,675	$ (3,441,985)
LOCAL - SALARY SAVINGS	98013	$ 392,459	$ 137,880	$ 254,579	$ (137,880)
TURF FIELD REPLACEMENT RESERVE	98039	$ -	$ -	$ -	$ -
DISTRICT CONTINGENCY	98079	$ -	$ -	$ 4,532,683	$ 4,532,683
CONSTRUCTION RESERVE FUNDS	98114	$ -	$ -	$ -	$ -
INSTRUCTION RESERVE FUNDS	98115	$ 20,000	$ -	$ -	$ (20,000)
MAINTENANCE RESERVE FUNDS	98116	$ -	$ -	$ -	$ -
TRANSPORTATION RESERVE FUNDS	98118	$ 114,045	$ 114,045	$ -	$ (114,045)
BAND UNIFORMS AND EQUIPMENT	98120	$ -	$ -	$ -	$ -
TECHNOLOGY RESERVE FUNDS	98261	$ 400,000	$ -	$ 250,000	$ (150,000)
SECURITY RESERVE FUNDS	98262	$ -	$ -	$ -	$ -
FURNITURE RESERVE FUNDS	98263	$ 50,000	$ 35,033	$ 50,774	$ 774
EMPLOYEE EXIT RESERVE FUNDS	98264	$ 100,000	$ -	$ -	$ (100,000)
SUPPLEMENTAL FUNDING		$ 7,176,038	$ 7,920,753	$ 13,793,129	$ 6,617,091
AVAILABLE FUNDS FOR BUDGET		$211,447,436	$210,497,643	$ 221,594,147	$10,146,711
EXPENSE PROJECTIONS					
OPERATING UNITS					
9170710A - H.O. BRITTINGHAM ELEMENTARY SCHOOL		$ 35,420	$ 35,230	$ 32,851	$ (2,569)
9170712A - LEWES ELEMENTARY SCHOOL		$ 43,400	$ 42,724	$ 39,501	$ (3,899)
9170716A - FREDERICK D. THOMAS MIDDLE SCHOOL		$ 42,360	$ 39,164	$ 38,117	$ (4,243)
9170718A - LOVE CREEK ELEMENTARY SCHOOL		$ 45,220	$ 45,285	$ 42,959	$ (2,261)
9170720A - MARINER MIDDLE SCHOOL		$ 46,140	$ 40,364	$ 41,376	$ (4,765)
9170721A - MILTON ELEMENTARY SCHOOL		$ 40,740	$ 40,740	$ 37,440	$ (3,301)
9170722A - REHOBOTH ELEMENTARY SCHOOL		$ 38,990	$ 38,983	$ 36,974	$ (2,016)
9170724A - BEACON MIDDLE SCHOOL		$ 41,870	$ 41,223	$ 37,652	$ (4,219)
9170725A - LITTLE VIKINGS EARLY LEARNING		$ 16,850	$ 15,345	$ 15,688	$ (1,163)
9170726A - CAPE HENLOPEN HIGH SCHOOL		$ 312,230	$ 356,124	$ 266,619	$ (45,612)
9170728A - SUSSEX CONSORTIUM		$ 18,675,000	$ 19,122,997	$ 19,654,252	$ 979,252
99900000 - BOARD OF EDUCATION		$ 35,000	$ 32,163	$ 31,500	$ (3,500)
99900300 - DISTRICT EXPENDITURES		$ 1,543,633	$ 1,544,207	$ 1,605,000	$ 61,367
99910010 - DISTRICT OFFICE		$ 690,000	$ 527,709	$ 621,000	$ (69,000)
99910100 - SUPERINTENDENT		$ 15,000	$ 13,324	$ 10,000	$ (5,000)
99910110 - ASSISTANT SUPERINTENDENT		$ 155,000	$ 58,372	$ 100,000	$ (55,000)
99920000 - CURRICULUM AND INSTRUCTION		$ 902,838	$ 853,742	$ 946,720	$ 43,882
99920200 - EXTRA-TIME PROGRAMS		$ 237,500	$ 160,803	$ 185,000	$ (52,500)
99920700 - ATHLETICS		$ 400,000	$ 399,996	$ 447,000	$ 47,000
99921000 - INSTRUCTIONAL SUPPORT SERVICES		$ 196,808	$ 202,160	$ 155,962	$ (40,846)
99921050 - SPECIAL EDUCATION		$ 1,200,000	$ 889,222	$ 1,000,000	$ (200,000)
99930200 - SPECIAL SCHOOL TUITION PAYMENTS		$ 1,753,670	$ 2,039,926	$ 2,056,420	$ 302,750
99940050 - FACILITIES MANAGEMENT		$ 988,238	$ 1,635,867	$ 1,180,000	$ 191,762
99940100 - CONTINGENCY AND RESERVES		$ 529,045	$ 508,357	$ 65,000	$ (464,045)
99940200 - DIVISION I - STATE SALARIES		$ 91,510,000	$ 93,981,455	$ 97,910,000	$ 6,400,000
99940400 - DIVISION III - LOCAL SALARIES		$ 50,108,875	$ 50,251,028	$ 53,468,320	$ 3,359,445
99940410 - COMPETITIVE STATE GRANTS		$ 3,465,637	$ 2,560,027	$ 3,313,814	$ (151,823)
99940500 - FEDERAL PROGRAMS		$ 4,095,198	$ 2,015,473	$ 4,094,678	$ (520)
99940810 - INFORMATION TECHNOLOGY MANAGEMENT		$ 2,170,000	$ 1,408,156	$ 2,250,000	$ 80,000
99950000 - PERSONNEL		$ 226,038	$ 193,181	$ 205,218	$ (20,820)
99960000 - CHILD NUTRITION SERVICES		$ 7,150,000	$ 7,466,808	$ 7,820,000	$ 670,000
99960200 - OPERATIONS		$ 4,438,055	$ 4,125,822	$ 4,060,566	$ (377,489)
99960300 - STATE TRANSPORTATION		$ 8,750,000	$ 8,653,071	$ 8,990,000	$ 240,000
99960400 - LOCAL TRANSPORTATION		$ 860,000	$ 1,168,876	$ 810,000	$ (50,000)
99970000 - LOCAL DEBT SERVICE		$ 7,474,515	$ 7,298,454	$ 7,122,394	$ (352,121)
99970200 - MINOR CAPITAL IMPROVEMENTS		$ 2,012,124	$ 1,925,131	$ 2,012,124	$ -
99970650 - STUDENT SERVICES		$ 35,000	$ 24,192	$ 30,000	$ (5,000)
99990850 - CAPE EARLY LEARNING PRG.		$ 852,042	$ 700,087	$ 860,005	$ 7,963
PROJECTED EXPENSES		$ 211,132,436	$ 210,455,787	$ 221,594,147	$ 10,461,711
UNALLOCATED FUNDS		$ 0		$ (0)	

SUMMARY CHARTS





REVENUE PROJECTIONS

DETAILS OF REVENUE PROJECTIONS	FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
I. DISCRETIONARY REVENUE				
Property Taxes for Operations (Excludes Elder Tax Credit)	$ 33,513,135	$ 33,539,828	$ 34,090,868	$ 577,733
Total Assessments as of June 30, 2026: 39,434,202,267 Divided by 100 (Rate Applies per $100): $ 394,342,023 Times Property Tax Rate for "Current Expense": $ 0.0910 Times the Estimated Collection Rate: 95.00%				
Local - Athletics	$ 65,000	$ 70,077	$ 65,000	$ -
Local - Building Rental	$ 200,000	$ 302,287	$ 250,000	$ 50,000
Local - Cost Recovery	$ 100,000	$ 473,391	$ 100,000	$ -
Local - Elder Tax - Current Operations	$ 1,850,000	$ 1,875,674	$ 1,850,000	$ -
Local - Field Trip Revenue	$ 50,000	$ 90,567	$ 60,000	$ 10,000
Local - Game Preserve (federal Impact Aid)	$ 12,000	$ 12,868	$ 12,000	$ -
Local - Indirect Costs	$ 1,000,000	$ 1,246,531	$ 1,000,000	$ -
Local - Interest Income	$ 3,000,000	$ 1,835,730	$ 1,750,000	$ (1,250,000)
Local - JROTC Personnel Cost Reimbursement	$ 100,000	$ 66,348	$ 50,000	$ (50,000)
Local - Miscellaneous	$ 25,000	$ 261,628	$ 25,000	$ -
Local - School Choice funding from Other Districts	$ 793,966	$ 793,965	$ 750,000	$ (43,966)
State - Div II - All other costs	$ 1,247,853	$ 990,974	$ 1,566,259	$ 318,406
State - Div III Equalization	$ 802,949	$ 806,479	$ 719,734	$ (83,215)
State - Education Sustainment Funds	$ 1,395,611	$ 1,395,611	$ 1,256,050	$ (139,561)
DISCRETIONARY REVENUE	$ 44,155,514	$ 43,761,957	$ 43,544,911	$ (610,603)
II. NON-DISCRETIONARY REVENUE				
Federal Funding	$ 4,095,198	$ 4,260,861	$ 4,094,678	$ (520)
Local - Child Nutrition Funding (Inc. State Salaries and Federal Reimbur.)	$ 7,150,000	$ 6,870,806	$ 7,820,000	$ 670,000
Local - Debt Service Tax Revenue	$ 7,474,515	$ 6,897,360	$ 2,950,000	$ (4,524,515)
Local - E-Rate Technology Funding	$ -	$ -	$ -	$ -
Local - Elder Tax - Debt Service	$ 500,000	$ 352,779	$ 500,000	$ -
Local - Elder Tax - Tuition	$ 1,000,000	$ 1,076,905	$ 1,000,000	$ -
Local - Match Tax - Extra-Time	$ 179,525	$ 193,015	$ 179,525	$ -
Local - Match Tax - Minner Teachers	$ 600,000	$ 617,647	$ 600,000	$ -
Local - Match Tax - Minor Capital Improvements	$ 665,380	$ 694,853	$ 665,380	$ -
Local - Match Tax - Technology	$ 435,000	$ 468,001	$ 435,000	$ -
Local - Match Tax - Opportunity Funds M/H	$ 302,397	$ 333,345	$ 300,000	$ (2,397)
Local - Match Tax - Opportunity Funds MLL/LI	$ 695,352	$ 694,215	$ 700,000	$ 4,648
Local - Private Grants and Donations	$ 100,000	$ -	$ -	$ (100,000)
Local - Scope Transportation	$ 35,000	$ 55,867	$ 35,000	$ -
Local - Tuition from Other Districts for Special Education Programs	$ 3,000,000	$ 4,562,097	$ 4,500,000	$ 1,500,000
Local - Tuition Tax Revenue	$ 26,651,850	$ 19,779,110	$ 25,500,500	$ (1,151,350)
State - Athletic Trainer Block Grant	$ 87,319	$ 98,259	$ 99,428	$ 12,109
State - Child Safety Awareness Grant (PCAD)	$ 13,308	$ 13,308	$ 13,462	$ 154
State - Div I - Personnel Costs	$ 91,510,000	$ 95,918,127	$ 97,910,000	$ 6,400,000
State - Div II - Energy	$ 1,489,202	$ 1,489,202	$ 1,340,282	$ (148,920)
State - Div II - 509 Vocational Funding	$ -		$ 134,252	$ 134,252
State - Drivers Education Funding	$ -		$ 32,220	$ 32,220
State - Dual Enrollment Funding	$ -	$ 2,822	$ -	$ -
State - Early Childhood Funding (ECAP)	$ 217,620	$ 217,620	$ 217,620	$ -
State - Mental Health Block Grant	$ 430,236	$ 430,236	$ 436,697	$ 6,461
State - Mentoring Funds	$ 252,012	$ 252,012	$ 70,052	$ (181,960)
State - Minor Capital Improvements	$ 1,346,744	$ 1,346,744	$ 1,346,744	$ -
State - Bridge to Practice Grant	$ 158,422	$ 158,421	$ 316,385	$ 157,963
State - Early Care Quality Improvement Grant	$ 26,000	$ 26,000	$ 26,000	$ -
State - Opportunity Grant - EL and Low Income	$ 1,817,640	$ 1,817,640	$ 1,769,700	$ (47,940)
State - Opportunity Grant - Mental Health & Reading Support	$ 220,012	$ 220,012	$ 113,878	$ (106,134)
State - Private Placement Funds	$ -		$ 1,000,000	$ 1,000,000
State - Safety and Security Grant	$ 495,748	$ 495,748	$ 488,064	$ (7,684)
State - Unique Alternative Funding	$ 371,420	$ 569,003	$ 371,420	$ -
State - World Language Immersion Grant	$ 45,984	$ 106,354	$ 45,984	$ -
State - Other	$ -	$ 100,737	$ -	$ -
State - Professional Development Funding	$ -	$ -	$ 85,736	$ 85,736
State - Technology Block Grant	$ -	$ -	$ 168,100	$ 168,100
State - Transportation Funding	$ 8,750,000	$ 8,695,829	$ 8,990,000	$ 240,000
NON-DISCRETIONARY REVENUE	$160,115,884	$158,814,934	$ 164,256,107	$ 4,140,223
PROJECTED REVENUES	$204,271,398	$202,576,891	$ 207,801,018	$ 3,529,620
SUPPLEMENTAL FUNDING	$ 7,176,038	$ 7,920,753	$ 13,793,129	$ 6,617,091
AVAILABLE FUNDS FOR BUDGET	$211,447,436	$210,497,643	$ 221,594,147	$ 10,146,711

OPERATING UNIT SUMMARY

OPERATING UNIT	FY 2026 BUDGET	FY 2026 ACTUAL EXPENDITURES	FY 2027 PRELIMINARY BUDGET	FY 2026 BUDGET VS. FY 2027 BUDGET	FY 2026 BUDGET VS. FY 2027 BUDGET % CHANGE	COMMENT
9170710A - H.O. BRITTINGHAM ELEMENTARY SCHOOL	$ 35,420	$ 35,230	$ 32,851	$ (2,569)	-7.25%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170712A - LEWES ELEMENTARY SCHOOL	$ 43,400	$ 42,724	$ 39,501	$ (3,899)	-8.98%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170716A - FREDERICK D. THOMAS MIDDLE SCHOOL	$ 42,360	$ 39,164	$ 38,117	$ (4,243)	-10.02%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170718A - LOVE CREEK ELEMENTARY SCHOOL	$ 45,220	$ 45,285	$ 42,959	$ (2,261)	-5.00%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170720A - MARINER MIDDLE SCHOOL	$ 46,140	$ 40,364	$ 41,376	$ (4,765)	-10.33%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170721A - MILTON ELEMENTARY SCHOOL	$ 40,740	$ 40,740	$ 37,440	$ (3,301)	-8.10%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170722A - REHOBOTH ELEMENTARY SCHOOL	$ 38,990	$ 38,983	$ 36,974	$ (2,016)	-5.17%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170724A - BEACON MIDDLE SCHOOL	$ 41,870	$ 41,223	$ 37,652	$ (4,219)	-10.08%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170725A - LITTLE VIKINGS EARLY LEARNING	$ 16,850	$ 15,345	$ 15,688	$ (1,163)	-6.90%	Projected Expenditures, including 5% budget reduction in local discretionary funds
9170726A - CAPE HENLOPEN HIGH SCHOOL	$ 312,230	$ 356,124	$ 266,619	$ (45,612)	-14.61%	Projected Expenditures, including 5% budget reduction in local discretionary funds; and realocation of Band and Drivers Ed. Funding to other operating units
9170728A - SUSSEX CONSORTIUM	$ 18,675,000	$ 19,122,997	$ 19,654,252	$ 979,252	5.24%	Projected Expenditures, including reallocation of transportation and other operating costs from other operating units
99900000 - BOARD OF EDUCATION	$ 35,000	$ 32,163	$ 31,500	$ (3,500)	-10.00%	Includes 10% Budget Reduction
99900300 - DISTRICT EXPENDITURES	$ 1,543,633	$ 1,544,207	$ 1,605,000	$ 61,367	3.98%	Projected Choice and Charter Expenses
99910010 - DISTRICT OFFICE	$ 690,000	$ 527,709	$ 621,000	$ (69,000)	-10.00%	Includes 10% Budget Reduction
99910100 - SUPERINTENDENT	$ 15,000	$ 13,324	$ 10,000	$ (5,000)	-33.33%	Includes 33% Budget Reduction
99910110 - ASSISTANT SUPERINTENDENT	$ 155,000	$ 58,372	$ 100,000	$ (55,000)	-35.48%	Includes 35% Budget Reduction
99920000 - CURRICULUM AND INSTRUCTION	$ 902,838	$ 853,742	$ 946,720	$ 43,882	4.86%	Based on actual and projected expenditures, including increase for Curriculum Expenditures
99920200 - EXTRA-TIME PROGRAMS	$ 237,500	$ 160,803	$ 185,000	$ (52,500)	-22.11%	Includes reduction based on programming
99920700 - ATHLETICS	$ 400,000	$ 399,996	$ 447,000	$ 47,000	11.75%	Based on actual and projected expenditures, including increase in Official/DIAA fees
99921000 - INSTRUCTIONAL SUPPORT SERVICES	$ 196,808	$ 202,160	$ 155,962	$ (40,846)	-20.75%	Based on actual and projected expenditures
99921050 - SPECIAL EDUCATION	$ 1,200,000	$ 889,222	$ 1,000,000	$ (200,000)	-16.67%	Based on actual and projected expenditures, Including Reallocation of personnel costs to Local Payroll
99930200 - SPECIAL SCHOOL TUITION PAYMENTS	$ 1,753,670	$ 2,039,926	$ 2,056,420	$ 302,750	17.26%	Based on actual and projected expenditures
99940050 - FACILITIES MANAGEMENT	$ 988,238	$ 1,635,867	$ 1,180,000	$ 191,762	19.40%	Based on actual and projected expenditures, including modular classrooms and operating increases
99940100 - CONTINGENCY AND RESERVES	$ 529,045	$ 508,357	$ 65,000	$ (464,045)	-87.71%	Based on actual and projected expenditures
99940200 - DIVISION I - STATE SALARIES	$ 91,510,000	$ 93,981,455	$ 97,910,000	$ 6,400,000	6.99%	Based on actual and projected expenditures
99940400 - DIVISION III - LOCAL SALARIES	$ 50,108,875	$ 50,251,028	$ 53,468,320	$ 3,359,445	6.70%	Based on actual and projected expenditures, including reallocation of Special Ed and Early Childhood personnel costs; and, CBA agreements
99940410 - COMPETITIVE STATE GRANTS	$ 3,465,637	$ 2,560,027	$ 3,313,814	$ (151,823)	-4.38%	Based on FY 27 Allocations
99940500 - FEDERAL PROGRAMS	$ 4,095,198	$ 2,015,473	$ 4,094,678	$ (520)	-0.01%	Based on FY 27 Allocations
99940810 - INFORMATION TECHNOLOGY MANAGEMENT	$ 2,170,000	$ 1,408,156	$ 2,250,000	$ 80,000	3.69%	Based on actual and projected expenditures; includiing increase for computer hardware and reallocation of SC related costs to SC
99950000 - PERSONNEL	$ 226,038	$ 193,181	$ 205,218	$ (20,820)	-9.21%	Based on actual and projected expenditures
99960000 - CHILD NUTRITION SERVICES	$ 7,150,000	$ 7,466,808	$ 7,820,000	$ 670,000	9.37%	Based on actual and projected expenditures
99960200 - OPERATIONS	$ 4,438,055	$ 4,125,822	$ 4,060,566	$ (377,489)	-8.51%	Reduction do to reallocation of SC related utility costs and preliminary energy allocation
99960300 - STATE TRANSPORTATION	$ 8,750,000	$ 8,653,071	$ 8,990,000	$ 240,000	2.74%	Based on actual and projected expenditures
99960400 - LOCAL TRANSPORTATION	$ 860,000	$ 1,168,876	$ 810,000	$ (50,000)	-5.81%	Based on actual and projected expenditures, including 5% budget reduction
99970650 - STUDENT SERVICES	35000	24192.25	30000	$ (5,000)	-14.29%	Based on actual and projected expenditures, including 10% budget reduction
99990850 - CAPE EARLY LEARNING PRG.	$ 852,042	$ 700,087	$ 860,005	$ 7,963	0.93%	Based on actual and projected expenditures
	$201,645,797	**$ 201,232,201**	**$212,459,629**	**$ 10,813,832**		
Operating Budget Increase				**5.36%**		
99970000 - LOCAL DEBT SERVICE	$ 7,474,515	$ 7,298,454	$ 7,122,394	$ (352,121)	-2.41%	FY 27 Debt Service Scheduled Payments
99970200 - MINOR CAPITAL IMPROVEMENTS	$ 2,012,124	$ 1,925,131	$ 2,012,124	$ -	4.52%	Based on FY 27 Allocations
	$ 9,486,639	**$ 9,223,585**	**$ 9,134,518**	**$ (352,121)**		
Non - Operating Budget Increase				**-3.71%**		
	$211,132,436	**$ 210,455,787**	**$221,594,147**	**$ 10,461,711**	**5.29%**	
Overall Budget Increase				**4.96%**		

OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES				FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
9170710A - H.O. BRITTINGHAM ELEMENTARY SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**494**	**494**				
Library/Media Services	95437	$ 9.50		$ 5,060	$ 5,060	$ 4,693	$ (367)
Operations	95513	$ 47.50		$ 25,300	$ 25,181	$ 23,465	$ (1,835)
Visual/Performing Arts	95614	$ 9.50		$ 5,060	$ 4,989	$ 4,693	$ (367)
Total for HOB				**$ 35,420**	**$ 35,230**	**$ 32,851**	**$ (2,569)**
9170712A - LEWES ELEMENTARY SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**594**	**594**				
Library/Media Services	95437	$ 9.50		$ 6,200	$ 5,405	$ 5,643	$ (557)
Operations	95513	$ 47.50		$ 31,000	$ 31,026	$ 28,215	$ (2,785)
Visual/Performing Arts	95614	$ 9.50		$ 6,200	$ 6,292	$ 5,643	$ (557)
Total for LES				**$ 43,400**	**$ 42,724**	**$ 39,501**	**$ (3,899)**
9170716A - FREDERICK D. THOMAS MIDDLE SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**498**	**498**				
Library/Media Services	95437	$ 9.50		$ 4,980	$ 5,591	$ 4,731	$ (249)
Operations	95513	$ 47.50		$ 24,900	$ 21,367	$ 23,655	$ (1,245)
Visual/Performing Arts	95614	$ 9.50		$ 4,980	$ 4,936	$ 4,731	$ (249)
Vocational Programs	99515			$ 7,500	$ 7,270	$ 5,000	$ (2,500)
Total for FTMS				**$ 42,360**	**$ 39,164**	**$ 38,117**	**$ (4,243)**
9170718A - LOVE CREEK ELEMENTARY SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**646**	**646**				
Library/Media Services	95437	$ 9.50		$ 6,460	$ 6,745	$ 6,137	$ (323)
Operations	95513	$ 47.50		$ 32,300	$ 32,092	$ 30,685	$ (1,615)
Visual/Performing Arts	95614	$ 9.50		$ 6,460	$ 6,448	$ 6,137	$ (323)
Total for LCE				**$ 45,220**	**$ 45,285**	**$ 42,959**	**$ (2,261)**
9170720A - MARINER MIDDLE SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**547**	**547**				
Library/Media Services	95437	$ 9.50		$ 5,520	$ 5,513	$ 5,197	$ (324)
Operations	95513	$ 47.50		$ 27,600	$ 22,146	$ 25,983	$ (1,618)
Visual/Performing Arts	95614	$ 9.50		$ 5,520	$ 5,204	$ 5,197	$ (324)
Vocational Programs	99515			$ 7,500	$ 7,500	$ 5,000	$ (2,500)
Total for MMS				**$ 46,140**	**$ 40,364**	**$ 41,376**	**$ (4,765)**
9170721A - MILTON ELEMENTARY SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**563**	**563**				
Library/Media Services	95437	$ 9.50		$ 5,820	$ 5,820	$ 5,349	$ (472)
Operations	95513	$ 47.50		$ 29,100	$ 29,100	$ 26,743	$ (2,358)
Visual/Performing Arts	95614	$ 9.50		$ 5,820	$ 5,820	$ 5,349	$ (472)
Total for MES				**$ 40,740**	**$ 40,740**	**$ 37,440**	**$ (3,301)**
9170722A - REHOBOTH ELEMENTARY SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**556**	**556**				
Library/Media Services	95437	$ 9.50		$ 5,570	$ 5,770	$ 5,282	$ (288)
Operations	95513	$ 47.50		$ 27,850	$ 27,443	$ 26,410	$ (1,440)
Visual/Performing Arts	95614	$ 9.50		$ 5,570	$ 5,770	$ 5,282	$ (288)
Total for RES				**$ 38,990**	**$ 38,983**	**$ 36,974**	**$ (2,016)**

OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES				FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
9170724A - BEACON MIDDLE SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**491**	**491**				
Library/Media Services	95437	$ 9.50		$ 4,910	$ 4,859	$ 4,665	$ (246)
Operations	95513	$ 47.50		$ 24,550	$ 23,566	$ 23,323	$ (1,228)
Visual/Performing Arts	95614	$ 9.50		$ 4,910	$ 4,901	$ 4,665	$ (246)
Vocational Programs	99515			$ 7,500	$ 7,897	$ 5,000	$ (2,500)
Total for BMS				$ 41,870	$ 41,223	$ 37,652	$ (4,219)
9170725A - LITTLE VIKINGS EARLY LEARNING		**FY 26**	**FY 27**				
ENROLLMENT		**75**	**75**				
Professional Development	95455			$ 5,000	$ 4,336	$ 5,000	$ -
Operations	95513	$142.50		$ 11,850	$ 11,008	$ 10,688	$ (1,163)
Total for LVP				$ 16,850	$ 15,345	$ 15,688	$ (1,163)
9170726A - CAPE HENLOPEN HIGH SCHOOL		**FY 26**	**FY 27**				
ENROLLMENT		**1889**	**1889**				
Drivers Education	95029			$ 35,000	$ 28,976	$ 1,000	$ (34,000)
Graduation	95428			$ 20,000	$ 25,933	$ 25,000	$ 5,000
Library/Media Services	95437	$ 7.60		$ 15,112	$ 15,312	$ 14,356	$ (756)
Operations	95513	$ 49.40		$ 98,228	$ 144,172	$ 93,317	$ (4,911)
Visual/Performing Arts	95614	$ 9.50		$ 18,890	$ 19,119	$ 17,946	$ (945)
Vocational Programs	99515			$ 125,000	$ 122,612	$ 115,000	$ (10,000)
Total for CHHS				$ 312,230	$ 356,124	$ 266,619	$ (45,612)
9170728A - SUSSEX CONSORTIUM		**FY 26**	**FY 27**				
ENROLLMENT		**378**	**378**				
Substitutes	95228			$ -	$ -	$ 500,000	$ 500,000
Copy Center	95411			$ -	$ -	$ 150,000	$ 150,000
Local Salaries	95417			$ 13,915,000	$ 15,540,591	$ 15,000,000	$ 1,085,000
Utilities	95419			$ 200,000	$ -	$ 250,000	$ 50,000
EPER	95420			$ -	$ -	$ 150,000	$ 150,000
Fleet Operations	95426			$ 150,000	$ -	$ 165,000	$ 15,000
Paraprofessional Extra-time	95449			$ -	$ -	$ 100,000	$ 100,000
Professional Development	95455			$ 75,000	$ 89,380	$ 75,000	$ -
Summer School	95468			$ 1,000,000	$ 713,507	$ 750,000	$ (250,000)
Transportation	95481			$ 1,500,000	$ 1,287,886	$ 1,000,000	$ (500,000)
Operations	95513			$ 1,750,000	$ 1,481,932	$ 1,300,000	$ (450,000)
Vocational Programs	99515			$ 10,000	$ 9,701	$ 4,252	$ (5,748)
Security	99519			$ -	$ -	$ 100,000	$ 100,000
Custodial Extra-time	99531			$ -	$ -	$ 10,000	$ 10,000
Water & Sewer	99549			$ 75,000	$ -	$ 100,000	$ 25,000
Secretary Extra-Time	99715			$ -	$ -	$ -	$ -
Total for SC				$ 18,675,000	$ 19,122,997	$ 19,654,252	$ 979,252
99900000 - BOARD OF EDUCATION							
Board Operations	95402			$ 35,000	$ 32,163	$ 31,500	$ (3,500)
Total for BOE				$ 35,000	$ 32,163	$ 31,500	$ (3,500)
99900300 - DISTRICT EXPENDITURES							
School Choice	99559			$ 125,606	$ 125,606	$ 130,000	$ 4,394
Charter Schools	99559			$ 1,353,568	$ 1,353,568	$ 1,400,000	$ 46,432
Payable to State for School Choice	99559			$ 64,459	$ 64,459	$ 75,000	$ 10,541
District Expenditures	99999			$ -	$ 574	$ -	$ -
Total for District Expenditures				$ 1,543,633	$ 1,544,207	$ 1,605,000	$ 61,367
99910010 - DISTRICT OFFICE							
Public Relations	95458			$ 20,000	$ 12,126	$ 20,000	$ -
Travel and Mileage Reimbursements	95482			$ 20,000	$ 8,667	$ 10,000	$ (10,000)
Operations	95513			$ 175,000	$ 78,714	$ 106,000	$ (69,000)
Insurance	99524			$ 350,000	$ 346,007	$ 375,000	$ 25,000
Legal Fees	99599			$ 100,000	$ 50,194	$ 75,000	$ (25,000)
Audit Fees	99702			$ 25,000	$ 32,000	$ 35,000	$ 10,000
Total for District Office				$ 690,000	$ 527,709	$ 621,000	$ (69,000)

OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES		FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
99910100 - SUPERINTENDENT					
Operations	95513	$ 15,000	$ 13,324	$ 10,000	$ (5,000)
Total for Superintendent		**$ 15,000**	**$ 13,324**	**$ 10,000**	**$ (5,000)**
99910110 - ASSISTANT SUPERINTENDENT					
Medical Services (Nurses)	95445	$ 100,000	$ 38,775	$ 55,000	$ (45,000)
Professional Development	95455	$ 50,000	$ 17,318	$ 40,000	$ (10,000)
Operations	95513	$ 5,000	$ 2,279	$ 5,000	$ -
Total for Assistant Superintendent		**$ 155,000**	**$ 58,372**	**$ 100,000**	**$ (55,000)**
99920000 - CURRICULUM AND INSTRUCTION					
World Language Immersion	95037	$ 45,984	$ 71,291	$ 45,984	$ -
Jobs for Delaware Graduates	95084	$ 21,854	$ 21,854	$ -	$ (21,854)
Band	95603	$ 60,000	$ -	$ 60,000	$ -
AVID	95270	$ 75,000	$ 79,552	$ 80,000	$ 5,000
District Curriculum Buy	95435	$ 650,000	$ 658,494	$ 675,000	$ 25,000
Professional Development	95455	$ 50,000	$ 22,552	$ 85,736	$ 35,736
Total for Curriculum and Instruction		**$ 902,838**	**$ 853,742**	**$ 946,720**	**$ 43,882**
99920200 - EXTRA-TIME PROGRAMS					
Extra-Time - MMS	91703	$ 30,000	$ 788	$ 25,000	$ (5,000)
Extra-Time - BMS	91706	$ 20,000	$ 28,345	$ 25,000	$ 5,000
Extra- Time - CHHS	91707	$ 30,000	$ 17,391	$ 25,000	$ (5,000)
Extra-Time - FTMS	91710	$ 20,000	$ 31,972	$ 25,000	$ 5,000
Summer School	95468	$ 100,000	$ 44,808	$ 50,000	$ (50,000)
First State Community Action	99804	$ 37,500	$ 37,500	$ 35,000	$ (2,500)
Total for Extra-Time Programs		**$ 237,500**	**$ 160,803**	**$ 185,000**	**$ (52,500)**
99920700 - ATHLETICS					
Operations	95513	$ 400,000	$ 399,996	$ 447,000	$ 47,000
Total for Athletics		**$ 400,000**	**$ 399,996**	**$ 447,000**	**$ 47,000**
99921000 - INSTRUCTIONAL SUPPORT SERVICES					
Child Safety Awareness	95064	$ 13,308	$ 9,800	$ 13,462	$ 154
Homebound/Visitation	95216	$ 25,000	$ 59,795	$ 25,000	$ -
504 (Physically Impaired) Program	95276	$ 2,500	$ 521	$ 2,500	$ -
Cape Dual Enrollment	95305	$ 35,000	$ 74,235	$ 55,000	$ 20,000
Mentoring	95444	$ 1,000	$ 353	$ -	$ (1,000)
Testing	95473	$ 75,000	$ 51,877	$ 50,000	$ (25,000)
Operations	95513	$ 25,000	$ 2,581	$ 5,000	$ (20,000)
Student Activities	95618	$ 20,000	$ 3,000	$ 5,000	$ (15,000)
Total for Instructional Support Services		**$ 196,808**	**$ 202,160**	**$ 155,962**	**$ (40,846)**
99921050 - SPECIAL EDUCATION					
		$ -			
District Curriculum Buy	95435	$ -	$ -	$ 100,000	$ 100,000
Professional Development	95455	$ 50,000	$ -	$ 50,000	$ -
Summer School	95468	$ 250,000	$ 243,860	$ 250,000	$ -
Operations	95513	$ 750,000	$ 519,121	$ 450,000	$ (300,000)
Legal Fees	99599	$ 150,000	$ 126,241	$ 150,000	$ -
Total for Special Education		**$ 1,200,000**	**$ 889,222**	**$ 1,000,000**	**$ (200,000)**

OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES		FY 26	FY 27	FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
99930200 - SPECIAL SCHOOL TUITION PAYMENTS							
Howard T. Ennis	93614	15	15	$ 480,000	$ 293,490	$ 350,000	$ (130,000)
Scope	95205	50	50	$ 350,000	$ 567,769	$ 600,000	$ 250,000
Academic Challenge	95280	355	355	$ 317,250	$ 497,258	$ 500,000	$ 182,750
Private Placements	95454	2	2	$ 606,420	$ 681,410	$ 606,420	$ -
Total for Special School Tuition Payments				**$ 1,753,670**	**$ 2,039,926**	**$ 2,056,420**	**$ 302,750**
99940050 - FACILITIES MANAGEMENT							
Contingency	95409			$ 16,500	$ 215,823	$ -	$ (16,500)
Custodial Staff Development	95455			$ 5,000	$ 3,035	$ 5,000	$ -
Operations	95513			$ 765,000	$ 1,221,920	$ 800,000	$ 35,000
Athletic Fields	95627			$ 100,000	$ 92,975	$ 125,000	$ 25,000
Modular Classrooms	99530			$ 101,738	$ 102,113	$ 250,000	$ 148,262
Total for Facilities Management				**$ 988,238**	**$ 1,635,867**	**$ 1,180,000**	**$ 191,762**
99940100 - CONTINGENCY							
District Contingency	95409			$ -	$ -	$ -	$ -
Reserve for Maintenance	95421			$ -	$ -	$ -	$ -
Reserve for Furniture	95427			$ 150,000	$ 135,033	$ 50,000	$ (100,000)
Reserve for Instruction	95435			$ 50,000	$ 46,631	$ -	$ (50,000)
Reserve for Severance (Sick Payouts)	95463			$ 100,000	$ 100,818	$ -	$ (100,000)
Reserve for Technology	95471			$ -	$ -	$ -	$ -
Reserve for Transportation	95481			$ 114,045	$ 114,045	$ -	$ (114,045)
Reserve for Severance (Vac. Leave Payouts)	95497			$ 100,000	$ 66,830	$ -	$ (100,000)
Reserve for Athletics	95602			$ -	$ 45,000	$ -	$ -
Reserve for Band Equipment/Uniforms	95639			$ 15,000	$ -	$ 15,000	$ -
Synthetic Field Replacement	95641			$ -	$ -	$ -	$ -
Reserve for Security	99519			$ -	$ -	$ -	$ -
Reserve for Construction	99705			$ -	$ -	$ -	$ -
Total for Contingencies				**$ 529,045**	**$ 508,357**	**$ 65,000**	**$ (464,045)**
99940200 - DIVISION I - STATE SALARIES							
NON-DISCRETIONARY							
Substitutes	95228			$ 10,000	$ 2,928	$ 10,000	$ -
Substitute Reimbursements	95389			$ 200,000	$ 72,461	$ 150,000	$ (50,000)
Professional Staff	95457			$ 61,000,000	$ 65,317,282	$ 67,000,000	$ 6,000,000
Sick Leave Payout	95463			$ 200,000	$ 145,820	$ 150,000	$ (50,000)
Support Staff	95470			$ 24,500,000	$ 22,766,639	$ 24,500,000	$ -
Vacation Leave Payout	95497			$ 100,000	$ 82,485	$ 100,000	$ -
Administrative Staff	95499			$ 5,500,000	$ 5,593,840	$ 6,000,000	$ 500,000
Total for State Salaries				**$ 91,510,000**	**$ 93,981,455**	**$ 97,910,000**	**$ 6,400,000**

OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES		FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
99940400 - DIVISION III - LOCAL SALARIES					
Early Childhood	95030	$ 1,355,000	$ 1,641,621	$ 1,700,000	$ 345,000
Special Education	95224	$ 9,650,000	$ 10,614,875	$ 10,000,000	$ 350,000
Substitutes	95228	$ 1,200,000	$ 2,549,282	$ 2,080,000	$ 880,000
E.P.E.R. (Academic & Athletic)	95420	$ 1,300,000	$ 1,412,084	$ 1,450,000	$ 150,000
Mentoring	95444	$ 252,012	$ 292,205	$ 217,620	$ (34,392)
Overtime - Para/IT	95449	$ 79,568	$ 54,878	$ 60,000	$ (19,568)
Professional	95457	$ 22,600,000	$ 22,171,510	$ 23,100,000	$ 500,000
Support	95470	$ 5,200,000	$ 6,206,538	$ 6,500,000	$ 1,300,000
Administrative	95499	$ 4,200,000	$ 3,745,043	$ 4,000,000	$ (200,000)
Salary Contingency	95512	$ 3,174,976	$ 465,956	$ 3,200,000	$ 25,024
Athletic Salaries	95602	$ 287,319	$ 256,466	$ 325,700	$ 38,381
Security	99519	$ 500,000	$ 487,892	$ 500,000	$ -
Overtime - Custodial	99531	$ 275,000	$ 294,327	$ 300,000	$ 25,000
Overtime - Clerical	99715	$ 35,000	$ 58,352	$ 35,000	$ -
Total for Local Salaries		$ 50,108,875	$ 50,251,028	$ 53,468,320	$ 3,359,445
99940410 - COMPETITIVE STATE GRANTS					
Mental Health Services BG	15002	$ 430,236	$ 436,562	$ 430,236	$ -
Opportunity Grant - EL and Low Income	95122	$ 2,512,992	$ 1,842,272	$ 2,469,700	$ (43,292)
Opportunity Grant - M/H	95123	$ 522,409	$ 281,193	$ 413,878	$ (108,531)
Total for Competitive State Grants		$ 3,465,637	$ 2,560,027	$ 3,313,814	$ (151,823)
99940500 - FEDERAL PROGRAMS					
IDEA Part B, 6-21	95433	$ 1,631,686	$ 926,704	$ 1,671,477	$ 39,791
Title I	95475	$ 1,621,999	$ 671,501	$ 1,568,445	$ (53,554)
Title II	95476	$ 349,168	$ 109,436	$ 372,404	$ 23,236
Title III	95477	$ 78,747	$ -	$ 72,974	$ (5,773)
Title IV	95478	$ 189,280	$ 114,233	$ 178,015	$ (11,265)
IDEA Part B, Preschool	95503	$ 58,658	$ 13,978	$ 58,449	$ (209)
Carl D. Perkins	95504	$ 135,660	$ 108,720	$ 142,914	$ 7,254
Homeless Grants	95514	$ 30,000	$ 20,627	$ 30,000	$ -
Rural and Low Income	COV19	$ -	$ 50,275	$ -	$ -
Total for Federal Programs		$ 4,095,198	$ 2,015,473	$ 4,094,678	$ (520)
99940810 - INFORMATION TECHNOLOGY MANAGEMENT					
Computer Hardware	95234	$ 1,000,000	$ 329,649	$ 1,100,000	$ 100,000
Computer Software	95235	$ 663,000	$ 606,198	$ 650,000	$ (13,000)
Copy Center	95411	$ 295,000	$ 290,209	$ 300,000	$ 5,000
Operations	95513	$ 212,000	$ 182,101	$ 200,000	$ (12,000)
Total for Information Technology		$ 2,170,000	$ 1,408,156	$ 2,250,000	$ 80,000
99950000 - PERSONNEL					
Contingency/One-Time Items	95409	$ 1,038	$ 1,037	$ 218	$ (820)
Mentoring	95444	$ 70,000	$ 36,855	$ 50,000	$ (20,000)
Recruiting	95459	$ 60,000	$ 66,485	$ 60,000	$ -
Tuition Reimbursement - Support Staff	95470	$ 10,000	$ 10,000	$ 10,000	$ -
Tuition Reimbursement - Professional Staff	95483	$ 60,000	$ 57,491	$ 60,000	$ -
Operations	95513	$ 25,000	$ 21,313	$ 25,000	$ -
Total for Personnel		$ 226,038	$ 193,181	$ 205,218	$ (20,820)
99960000 - CHILD NUTRITION SERVICES					
Substitute - General Workers	95228	$ 75,000	$ 46,808	$ 50,000	$ (25,000)
Child Nutrition Extra/Over Time	95404	$ 75,000	$ 65,237	$ 70,000	$ (5,000)
Salaries - State	95510	$ 3,200,000	$ 3,209,541	$ 3,400,000	$ 200,000
Salaries - Local/Federal Reimb.	95511	$ 1,300,000	$ 1,492,921	$ 1,600,000	$ 300,000
Operations	95513	$ 2,500,000	$ 2,652,300	$ 2,700,000	$ 200,000
Total for Child Nutrition		$ 7,150,000	$ 7,466,808	$ 7,820,000	$ 670,000

OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES		FY 2026 BUDGET	FY 2026 ACTUAL	FY 2027 PRELIMINARY BUDGET	DIFFERENCE
99960200 - OPERATIONS					
Contingency/One-Time Items	95409	$ 41,000	$ 142,086	$ -	$ (41,000)
Utilities	95419	$ 2,241,307	$ 2,292,243	$ 2,040,282	$ (201,025)
Fleet Operations	95426	$ 320,000	$ 381,791	$ 182,220	$ (137,780)
Operations	95513	$ 50,000	$ 61,408	$ 25,000	$ (25,000)
Security	99519	$ 1,145,748	$ 665,006	$ 1,138,064	$ (7,684)
Telephone Services	99520	$ 40,000	$ 71,015	$ 75,000	$ 35,000
Water & Sewer	99549	$ 600,000	$ 512,273	$ 600,000	$ -
Total for Operations		$ 4,438,055	$ 4,125,822	$ 4,060,566	$ (377,489)
99960300 - STATE TRANSPORTATION					
Sussex Consortium Transportation	91708	$ 500,000	$ 318,470	$ 500,000	$ -
Early Childhood Transportation	95030	$ 100,000	$ 45,579	$ 100,000	$ -
Summer School	95468	$ 205,000	$ 203,574	$ 205,000	$ -
District Transportation	95481	$ 7,195,000	$ 7,621,838	$ 7,700,000	$ 505,000
McKinney-Vento	95506	$ 650,000	$ 450,802	$ 475,000	$ (175,000)
Foster Care Transportation	99554	$ 100,000	$ 12,809	$ 10,000	$ (90,000)
Total for State Transportation		$ 8,750,000	$ 8,653,071	$ 8,990,000	$ 240,000
99960400 - LOCAL TRANSPORTATION					
Field Trips	95424	$ 100,000	$ 37,374	$ 50,000	$ (50,000)
Summer School	95468	$ 1,500	$ 1,374	$ -	$ (1,500)
Transportation	95481	$ 498,500	$ 881,072	$ 500,000	$ 1,500
McKinney-Vento	95506	$ 100,000	$ 3,777	$ 10,000	$ (90,000)
Foster Care Transportation	99554	$ 10,000	$ -	$ -	$ (10,000)
Athletic Transportation	99714	$ 150,000	$ 245,279	$ 250,000	$ 100,000
Total for Local Transportation		$ 860,000	$ 1,168,876	$ 810,000	$ (50,000)
99970000 - LOCAL DEBT SERVICE	99999	$ 7,474,515	$ 7,298,454	$ 7,122,394	$ (352,121)
99970100 - MAJOR CAPITAL IMPROVEMENTS	95440	$ -	$ 610	$ -	$ -
99970200 - MINOR CAPITAL IMPROVEMENTS	95442	$ 2,012,124	$ 1,925,131	$ 2,012,124	$ -
99970650 - STUDENT SERVICES					
Operations	95513	$ 10,000	$ 1,620	$ 10,000	$ -
Student Services	99526	$ 25,000	$ 22,573	$ 20,000	$ (5,000)
Total for Student Services		$ 35,000	$ 24,192	$ 30,000	$ (5,000)
99990850 - CAPE EARLY LEARNING PRG. ENROLLMENT					
Early Childhood	95030	$ 158,422	$ 158,421	$ 316,385	$ 157,963
Contingency/One-Time Items	95409	$ 26,000	$ 25,917	$ 26,000	$ -
Early Childhood Transportation	95481	$ 250,000	$ 220,695	$ 150,000	$ (100,000)
Operations	95513	$ 200,000	$ 107,772	$ 150,000	$ (50,000)
Early Childhood Assistance Program (ECAP)	95A45	$ 217,620	$ 187,283	$ 217,620	$ -
Total for Early Learning		$ 852,042	$ 700,087	$ 860,005	$ 7,963
TOTAL PROJECTED EXPENDITURES		$ 211,132,436	$ 210,456,397	$ 221,594,147	$ 10,461,711

FEDERAL GRANT SUMMARY

JUNE

PROJECT	BUDGET	ENCUMBERED AMOUNT	EXPENDED AMOUNT	REMAINING BALANCE	PERCENT OBLIGATED
23242/FY 2024 Homeless (40570)	$ 16,295.53	$ -	$ 16,295.53	$ -	100.00%
23686/FY2025 IDEA 611 (40564)	$ 1,662,839.00	$ 3,161.00	$ 1,635,635.70	$ 24,042.30	98.55%
23688/FY2025 IDEA 619 (40565)	$ 58,658.00	$ -	$ 58,658.00	$ -	100.00%
23690/FY2025 PERKINS (41015)	$ 138,860.00	$ -	$ 138,860.00	$ -	100.00%
23692/FY2025 TITLE I (40554)	$ 1,629,054.00	$ -	$ 1,662,980.36	$ (33,926.36)	102.08%
23695/FY2025 TITLE III EL (40560)	$ 69,619.00	$ -	$ 39,901.90	$ 29,717.10	57.31%
23697/FY2025 TITLE II (40114)	$ 357,925.00	$ 22,500.00	$ 335,425.00	$ -	100.00%
24699/FY2024 HOMELESS (40570)	$ 3,055.24	$ -	$ 1,884.15	$ 1,171.09	61.67%
24709/FY2025 HOMELESS (40570)	$ 26,944.76	$ -	$ 26,498.77	$ 445.99	98.34%
24933/FY2025 TITLE I SCHOOL IMPROV MMS TSI (40554)	$ 63,000.20	$ -	$ 29,073.84	$ 33,926.36	46.15%
25380/FY2026 TITLE I (40554)	$ 1,579,977.00	$ -	$ 428,395.30	$ 1,151,581.70	27.11%
25384/FY2026 TITLE II (40114)	$ 350,267.00	$ 46,777.00	$ 91,619.06	$ 211,870.94	39.51%
25387/FY2026 TITLE III EL (40560)	$ 78,849.00	$ -	$ -	$ 78,849.00	0.00%
25391/FY2026 TITLE IV Transfer to TITLE I (40532)	$ 189,881.00	$ -	$ 72,203.35	$ 117,677.65	38.03%
25394/FY2026 IDEA 611 (40564)	$ 1,677,223.00	$ 5,000.00	$ 797,282.62	$ 874,940.38	47.83%
25397/FY2026 IDEA 619 (40565)	$ 59,001.00	$ -	$ 11,736.09	$ 47,264.91	19.89%
25400/FY2026 PERKINS (41015)	$ 136,320.00	$ -	$ 103,255.91	$ 33,064.09	75.75%
25612/FY2026 TITLE I SCHOOL IMPRV MMS TSI1 (40554)	$ 68,845.79	$ -	$ 40,434.85	$ 28,410.94	58.73%
25613/FY2026 RURAL AND LOW INCOME GRANT (40223)	$ 60,299.00	$ -	$ -	$ 60,299.00	0.00%
26323/FY2025 HOMELESS (40570)	$ 2,101.87	$ -	$ -	$ 2,101.87	0.00%
26324/FY2026 HOMELESS (40570)	$ 27,898.13	$ -	$ -	$ 27,898.13	0.00%
	$ 8,256,913.52	**$ 77,438.00**	**$ 5,490,140.43**	**$ 2,689,335.09**	**67.43%**

INTERNAL STUDENT ACCOUNT SUMMARY

99994010 - STUDENT ACTIVITIES

SCHOOL	APPR.	PROGRAM	JUNE 30TH BALANCE	END OF THE MONTH BUDGET	DIFF.	ENCUMB.	EXPENDED	TOTAL ENC/EXP.	REMAINING BALANCE	PERCENT OBLIGATED
H.O. BRITTINGHAM ES	91516	91701	$ 39,792.92	$ 69,249.22	$ 29,456.30		$ 37,812.31	$ 37,812.31	$ 31,436.91	54.6%
LEWES ES	91522	91702	$ 26,630.20	$ 54,545.78	$ 27,915.58		$ 26,324.22	$ 26,324.22	$ 28,221.56	48.3%
MARINER MS	91572	91703	$ 45,817.76	$ 165,656.26	$ 119,838.50		$ 113,101.11	$ 113,101.11	$ 52,555.15	68.3%
MILTON ES	91509	91704	$ 22,680.42	$ 52,029.19	$ 29,348.77		$ 33,235.33	$ 33,235.33	$ 18,793.86	63.9%
REHOBOTH ES	91517	91705	$ 31,822.81	$ 69,225.49	$ 37,402.68		$ 37,324.33	$ 37,324.33	$ 31,901.16	53.9%
BEACON MS	91530	91706	$ 44,984.05	$ 112,610.68	$ 67,626.63		$ 59,793.59	$ 59,793.59	$ 52,817.09	53.1%
CAPE HENLOPEN HS	91519	91707	$ 256,273.74	$ 598,934.79	$ 342,661.05	$ 30,634.00	$ 275,064.82	$ 305,698.82	$ 293,235.97	51.0%
SUSSEX CONSORTIUM	91596	91708	$ 153,963.83	$ 204,521.90	$ 50,558.07		$ 56,107.86	$ 56,107.86	$ 148,414.04	27.4%
LOVE CREEK ES	91521	91709	$ 21,063.05	$ 57,132.65	$ 36,069.60		$ 39,430.12	$ 39,430.12	$ 17,702.53	69.0%
FREDERICK D. THOMAS MS	91523	91710	$ 41,198.70	$ 98,805.83	$ 57,607.13		$ 52,965.13	$ 52,965.13	$ 45,840.70	53.6%
HUDSON FUND	91428	91711	$ 40,167.52	$ 42,015.08	$ 1,847.56		$ 27,099.96	$ 27,099.96	$ 14,915.12	64.5%
ODYSSEY OF THE MIND	91313	95273	$ 5,376.86	$ 15,181.40	$ 9,804.54		$ 3,220.00	$ 3,220.00	$ 11,961.40	21.2%
CAPE HENLOPEN ED. FNDT. (CHEF)	91443	95275	$ -	$ 83,063.20	$ 83,063.20		$ 71,157.99	$ 71,157.99	$ 11,905.21	85.7%
CAPE ALUMNI	91438	95304	$ -	$ 14,830.84	$ 14,830.84		$ 1,024.12	$ 1,024.12	$ 13,806.72	6.9%
PRIVATE GRANTS AND DONATIONS	91305	95453	$ 96,336.89	$ 107,951.44	$ 11,614.55		$ 5,178.61	$ 5,178.61	$ 102,772.83	4.8%
ATHLETICS	91528	95602	$ 86,231.10	$ 156,140.75	$ 69,909.65		$ 72,078.33	$ 72,078.33	$ 84,062.42	46.2%
			$ 912,339.85	**$ 1,901,894.50**	**$ 989,554.65**	**$30,634.00**	**$910,917.83**	**$ 941,551.83**	**$ 960,342.67**	**49.5%**