Citizens Budget Oversight Committee Meeting

October 13, 2026 / 6:00 PM / District Office Board Room/Via Zoom

Attendees

Community Members: Chris Miller, Marianne Roken, Ray Sander, Nate Schwartz, Cathy Thompson; BOE Members: Najma Landis, Susan Sander, Beth Twardus; Red Clay Chief Operating Officer: Ted Ammann Ed. D.

1. The September 2026 meeting minutes were approved.

2. Expenditure Report

Dr. Ammann reviewed the expenditure report. As the September 30th unit count has not been certified yet, state appropriations have not yet been finalized. Local tax receipts are expectedly low due to the delayed tax deadline. In terms of expenditures, there are no operating units that are concerning in terms of % expended.

3. Unit Count

The committee reviewed the Unit Count numbers. The 26-27 enrollment is down from last year. Statewide, most districts are seeing a decrease in enrollment. Districts will be reviewing the data to identify where and why there are decreases. The decreases will certainly impact staffing. Dr. Ammann will share additional information as details regarding the changes in student counts/units are reviewed and once the fall reconciliation of staff is completed.

4. FY27 Tax Rates (Ted Ammann, Red Clay Chief Operating Officer)

The board approved the preliminary budget for FY27 in July which included revenue for Current Expense, Match, Tuition, and Debt Service. At that time, we were unable to set the actual tax rate due to the delay in tax deadlines and NCC assessment review process. NCC has not completed the review of 50 commercial properties but has provided current assessment data in so that we may set our tax rate. Dr. Ammann shared a presentation regarding assessed value and tax rates and proposed a “split” of residential vs. non-residential rates of 1.74. This means that non-residential rate would be 1.74x that of residential. The CBOC discussed the pros and cons of adjusting this rate and approved the recommendation going to the board along with information showing what the rates would be if Red Clay were to keep the same rate as last year 1.67 or were to move to the max split permitted of 1.85.