



# **Brandywine School District Final Budget Fiscal Year 2024**

January 8, 2024

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# **Fiscal Year 2024 Final Operating Budget**

## **Executive Summary**

Presented by Jill M. Floore – Chief Financial Officer

The Final Budget for Fiscal Year 2024 provides an outline of expenditures for the period July 1, 2023 through June 30, 2024. The budget includes a projected June 30, 2024 balance in local funds of approximately \$6.1 million. The Brandywine School District requires a fiscal year-end local fund balance of roughly \$8.5 million for anticipated expenditures made prior to the receipt of tax revenues in September. The difference for FY24 will be made up with the emergency reserve, but is a significant indicator a referendum is necessary. In November, 2023, the Brandywine Board of Education voted to proceed with an operating Referendum request phased in over two years seeking \$0.25 per \$100 assessed value beginning July 1, 2024 and \$0.20 beginning July 1, 2025.

The Total Budget for FY 2024 is \$232.9 million, an increase of \$4.1 million, or 1.8%, over the FY 2024 Preliminary Budget. The most significant increase in budget is due to \$1.8 million of additional funding allocated for unit growth and state salary increases as well as an increase of \$1.1 million in state funding related to the Wilmington Learning Collaborative.

### **Enrollment and Units**

The district's final enrollment for the 2023-2024 school year is 10,350. This represents a decrease of 17 students when compared the 2022-2023 school year but reflects an increase of 33 units due to needs based funding and the inclusion of HB300 units earned as well as the change in divisor for K-3 Basic units. Charter school and Choice enrollment has a total net change of 54 students.

### **Federal Issues & Other**

Federal funds for the FY24 Final Budget are estimated at \$8.6 million, a 2.6% increase above preliminary estimates. The FY24 Final budget also reflects continuing funds with a balance of \$8.2 million from the federal Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA), also known as the American Rescue Plan Act, or ESSER III, that is currently set to expire on November 30, 2024.

### **Other Important Information**

In accordance with Board Policy Section 4.9, the district is required to maintain an Emergency Reserve Account of not less than 5% and no more than 10% of Local Tax revenue. The account currently stands at \$3.2 million or roughly 5% of anticipated local expense tax collections, and is not included in the carryforward balance.

The Brandywine School District Current Expense Tax Rate continues to remain unchanged since 2016 when the last operating referendum increase was passed and includes no additional rate for delinquencies. The total district tax rate was reduced by \$0.02 cents for FY24 based on a reduction in Debt Service payments of \$0.04 cents and offset by an increase in tuition related expenses of \$0.02 cents. Certificates of Necessity for major capital construction projects were denied by the state in FY24, so the Referendum request scheduled for February 13, 2024 is operating only. Debt Service tax rates will continue to decline by a projected \$0.14 cents by 2030.

## BRANDYWINE SCHOOL DISTRICT BUDGET EXPLANATION FY 2024

### LOCAL REVENUE - Property Taxes

#### Real Estate Tax for General Operations

Real estate taxes are the main source of local revenue for the Brandywine School District. The portion of this revenue available for general operations has **two components** based on separate calculations.

The **first** involves multiplying the district's total assessment (currently \$3,472,344,285) times 137.1¢ per \$100 of assessed valuation, which is projected to generate revenue of \$47,367,811. **This rate can only be increased through referendum and includes no delinquency addition.**

The **second** calculation is based on the New Castle County School Tax District's assessment of \$17,738,910,199. A tax rate of 46.8¢ per \$100 of assessed valuation is applied to the assessed valuation, of which Brandywine School District is entitled to roughly 20.74% for a total of \$17,217,791. **This rate is fixed under Title XIV, §1925(b) of the Delaware Code.** Brandywine's share of these taxes is directly related to its share of the total earned units of the four New Castle County districts, at a fixed point in time.

The New Castle County School Tax District is an entity that exists pursuant to §1028 and §1925 of Title XIV and has no legal purpose but to collect and distribute property taxes on behalf of the four school districts that were part of the now-defunct New Castle County School District formed in 1978 to implement the U.S. District Court's desegregation order of that year. The tax rate is that of the former New Castle County School District at the time of its dissolution in June 1981.

The School Tax District, by statute, has no governing board and employs no staff. It exists as a historical/legal contrivance to define the initial tax rate of the four successor school districts to the N.C.C.S.D: Brandywine, Red Clay Consolidated, Christina, and Colonial.

#### Match Tax (Minor Capital Improvement/Opportunity Funding/Reading Specialist)

This component of our local tax provides revenue that the district raises annually to contribute toward matching programs provided by the State of Delaware. Minor Capital Improvements fund, Opportunity funds and Reading Specialist funding is provided by the State on a 60%/40% basis where the district's local match is 40% to the state's 60%. Based on the amount for Brandywine School District in the State's budget, a levy of .43¢ per \$100 of assessed valuation is needed to provide a \$1,485,643 match.

The Board establishes this tax rate annually in conjunction with anticipated state minor capital improvement funding. This tax may also be used for the district's local match for "architectural accessibility", asbestos abatement projects, and the purchase or lease of portable classrooms.

In the Fiscal Year 2005 State budget, school districts were authorized to use the "match tax" mechanism to raise funds for the local share of salary for a state-prescribed number of Reading and Math Specialists. This tax rate may be increased by the Board without a referendum, but only to the extent to meet the required state/local match.

### **Debt Service Tax**

The district is required to raise funds annually to pay the debt service (principal and interest) on its long-term debt from the bonds sold on its behalf by the state for approved major capital improvement projects defined as those costing over \$750,000. The district is responsible for 40% of the cost for all such projects.

The rate decreases this year to 17.5¢ cents per \$100 of assessed value, to provide funding to service the debt on the final phases of the renovation projects that were approved through the 2016 Capital Referendum. These funds can only be increased pursuant to a referendum authorizing a bond issue.

### **Tuition Tax**

The revenue from this tax is utilized exclusively for the educational expenses of those special needs students with complex or intensive instructional needs. It is called the "tuition tax" because it funds programs, which, if they were not offered in the district, would be eligible for tuition payments to outside agencies. Private placements, out-placements to other school districts, and other special programs approved by the Delaware Department of Education are also funded as needed from this revenue stream.

Recognizing the difficulty of predicting the need for resources in this area, State law permits local school districts to raise this tax rate without a referendum to the extent required to meet projected needs for the upcoming year. The rate increases in FY24 by 2 cents to 44.7¢ per \$100 of assessed valuation to account for the cost of servicing the needs of these students.

### **Technology Tax**

The 1999 Bond and Capital Improvements Act provided schools with funds for instructional technology over a three-year period. In addition to providing funding for computer hardware, Section 15(f) of the legislation stated, "up to one half of the tax levy required to fully match a district's allocation may be levied indefinitely provided that the funds so raised are dedicated to ongoing equipment maintenance, repair and replacement."

The State of Delaware has established a tax rate for maintenance activities for Brandywine, which is 1.45¢, and **cannot be increased**.

### SUMMARY OF TAX REFERENDUM REQUIREMENTS

|                         | Operating,<br>Local | Operating,<br>NCC Tax Dist. | Debt<br>Svc. | Tuition  | Minor<br>Capital | Technology |
|-------------------------|---------------------|-----------------------------|--------------|----------|------------------|------------|
| Referendum required     | <b>X</b>            |                             | <b>X</b>     |          |                  |            |
| Referendum not required |                     |                             |              | <b>X</b> | <b>X</b>         |            |
| Set by state statute    |                     | <b>X</b>                    |              |          |                  | <b>X</b>   |

### STATE FUNDING

#### Needs-Based Unit Funding

The primary source of State funding is calculated based on student enrollment as determined by the September 30 unit count. Districts earn unit funding, broken into Division I, II, and III, based on the number of students in specific needs-based categories. For earned units, the number of students in each needs-based category is as follows:

|                  |      |
|------------------|------|
| PreSchool        | 8.4  |
| K-3 Regular      | 16.2 |
| 4-12 Regular     | 20.0 |
| K-12 Basic       | 8.4  |
| PreK-12 Intense  | 6.0  |
| Pre-K-12 Complex | 2.6  |

#### Division I Salaries

These funds are designated for the purpose of paying employees in accordance with the state-supported salary schedules contained in Chapters 13 of Title 14. This includes Other Employee Costs (OEC's), which are the associated costs of Pension, Social Security, Medicare, Workers' Compensation, Unemployment Insurance and the State share of health insurance.

#### Division II Unit Funding

Generated through the district's unit count (enrollment), these funds include the appropriations for all other school costs and energy, except those for debt service and the transportation of pupils. Energy funds are generated at a rate of \$2,387 per unit. Supplies and materials funds are generated as a rate of \$2,925 per unit.

#### Transportation Funds

This subsidy is allocated through a formula to provide for student transportation. This funding is allocated based on the district's routes and the miles associated with each route. The districts receive 90% of the cost from the State to transport students to school in the morning and back home at the end of the school day. The State does not provide for additional transportation.

### **Debt Service**

State funding for debt service (principal and interest) pays for the state share (60%) of long-term debt (bonds) issued for facility renovations and new construction.

### **Division III Equalization**

This source of state revenue is designed to equalize the revenue for all Delaware school districts based on a complex formula which is adjusted annually in accordance with a sales-to-assessment survey of real estate values. These funds are used to offset local salaries and other employment costs (fringe benefits) and currently generate \$6,465 per unit. This rate has not been adjusted in several years due to inconsistencies in the state equalization formula.

### **Vocational Education (“509”) Funds**

The state provides funds for supplies, materials, and equipment for vocational career programs offered in our middle schools and high schools. Legislation requires each district to provide funds for their eligible schools at a level equal to 75% of their enrollments units. This funding stream is commonly referred to as “509 funds” in reference the legislation that authorized it, House Bill 509 of 1971.

## **FEDERAL FUNDING**

Federal funds account for approximately 4% of the district’s annual budget. These funds are received from the state Department of Education as pass-through grants. Total annual grant funding amounts to approximately \$8.6 million dollars. The major federal programs are outlined below.

The “Title” designations refer to those in the No Child Left Behind Act (NCLB) of 2001 which reauthorized and amended the Elementary and Secondary Education Act (ESEA) of 1965.

***Note:** Integration of federal programs into this budget is made somewhat problematic by the fact that the federal government’s fiscal year runs from October 1 to September 30 while the state’s runs from July 1 to June 30. Individual federal programs frequently have grants that have yet different beginning and end dates.*

### **Title I, Part A (Improving the Academic Achievement of the Disadvantaged)**

Title I is designated to provide financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Federal funds

are currently allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state.

### **Title II, Part A (Improving Teacher Quality)**

The purpose of this program is to provide grants to state educational agencies and subgrants to local educational agencies (LEAs) to:

1. Increase student achievement consistent with the challenging state academic standards.
2. Improve the quality and effectiveness of teachers, principals, and other school leaders.
3. Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools.
4. Provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

### **Title III, Limited English Proficiency**

This program is designed to improve the education of limited English proficient (LEP) children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards. The program provides enhanced instructional opportunities for immigrant children and youths.

### **Title IV, Student Support and Academic Enrichment**

This program is designed to improve students' academic achievement by increasing the capacity of state educational agencies (SEAs), local educational agencies (LEAs), schools, and local communities to:

1. Provide all students with access to a well-rounded education.
2. Improve school conditions for student learning.
3. Improve the use of technology in order to improve the academic achievement and digital literacy of all students.

### **Carl D. Perkins Vocational and Technical Education**

These Federal funds are made available to develop more fully the academic, vocational, and technical skills of secondary students who elect to enroll in vocational and technical programs.

### **Individuals with Disabilities Education Act (IDEA)**

This program provides supplemental financial support to local educational agencies (LEAs) to help pay the excess cost of providing a free, appropriate public education to children with disabilities. The grant is awarded in two parts:

- Section 611 funds support students ages 3 to 21 who have been identified as “children with disabilities” in accordance with IDEA, Part B 611 requirements.
- Section 619 funds support students ages 3 to 5 who have been identified as “children with disabilities” in accordance with IDEA, Part B 619 requirements.

### **Elementary and Secondary School Emergency Relief Fund II & III**

In December 2020 and March 2021, Congress passed two stimulus bills providing funding to the Elementary and Secondary School Emergency Relief (ESSER) Fund. The Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA), also known as the ESSER II Fund, provides \$11,102,654 to the District that expires on November 30, 2023. The American Rescue Plan Act, known as ESSER III, provided an additional \$24,942,978 to the District that expires on November 30, 2024.

The Funds are to be spend on 15 pre-determined focus areas

1. ESEA and Federal Program Related
2. Coordinated Response
3. School-Based Funding
4. Unique Learning Needs
5. Preparedness
6. Staff Training in Disinfecting
7. Disinfecting and Cleaning Supplies
8. Long-Term Closure
9. Instructional Technology
10. Mental Health
11. Supplemental Learning
12. Learning Loss
13. Safe and Healthy Schools
14. Air Quality
15. Continuity of Services

### **District Finance Committee**

The Brandywine School District performs multiple tasks which ensure that its financial resources are responsibly allocated and managed and that all groups within the District have the opportunity to be involved. Toward this purpose, in July of 2001, the District established a District Finance Committee with the purpose of ensuring that taxpayer funds are used effectively and efficiently. The committee is made up of five independent citizens who are parents and/or community members, as well as one school principal and one board member.

The committee functions to develop an understanding of the District’s financial position as well as to serve as an advisory resource to the Superintendent and Board of Education and a liaison between the District and its stakeholders. Committee meetings are open to all interested parties. After continuous monitoring of revenues, in October, 2023, the District Finance Committee reviewed FY25 projections and recommended the Board of Education proceed with an operating Referendum.

## **Budget Calendar**

- January - The Governor's Recommended State Budget is released.
- January through April - District staff reviews key variables such as enrollment, staffing ratios and program needs to determine the appropriate levels of service to provide to the expected student population.
- May through mid-June - There is a high volume of information interchange between the District and the State. In addition, the District Chief Financial Officer meets with principals and department supervisors to discuss budgetary needs for the next fiscal year.
- May/June - The District Finance Committee is presented with the Preliminary Operating Budget and proposed Tax Warrant for review and comments.
- June – The District Tax Warrant is presented to the Board of Education for approval.
- June/July - The Preliminary Operating Budget is presented to the Board of Education for approval. The June 30 financial reports are presented to the Board of Education in July.
- The September 30<sup>th</sup> Unit Count occurs during the final ten school days of September.
- November/December - Upon completion of the September 30<sup>th</sup> Unit Count, the Preliminary Operating Budget is reviewed and adjusted as necessary to reflect the authorized Unit Count, as well as any adjustments based on information gathered throughout fiscal year.
- December/January - The Final Operating Budget is presented to the District Finance Committee for review and comments.
- January/February - After review by the District Finance Committee, the Final Operating Budget is approved by the Board of Education.

**BRANDYWINE SCHOOL DISTRICT  
COUNTY & DISTRICT TAX ASSESSMENTS  
FOR FISCAL YEAR 2024**

**NEW CASTLE COUNTY SCHOOL TAX DISTRICT**

|                                             |          |  |       |    |                |
|---------------------------------------------|----------|--|-------|----|----------------|
| COUNTY ASSESSED TAX BASE                    |          |  |       | \$ | 20,546,454,904 |
| LESS: APPOQUINIMINK ASSESSED TAX BASE       |          |  |       |    | 2,690,003,135  |
| SMYRNA ASSESSED TAX BASE                    |          |  |       |    | 117,541,570    |
| NET COUNTY ASSESSED TAX BASE                |          |  |       |    | 17,738,910,199 |
| NCC TAX POOL RATE <sup>1</sup>              | 0.468    |  | CENTS |    | 83,018,100     |
| BRANDYWINE PROPORTIONATE SHARE <sup>2</sup> | 20.7398% |  |       |    |                |
| BRANDYWINE TOTAL (Rate X BSD Share)         |          |  |       |    | 17,217,791     |

**BRANDYWINE**

|                                              |  |  |  |  |               |
|----------------------------------------------|--|--|--|--|---------------|
| Brandywine School District Assessed Tax Base |  |  |  |  | 3,472,344,285 |
|----------------------------------------------|--|--|--|--|---------------|

**PROJECTED TAX REVENUES**

|                                 | FY 2024 TAX       |         | FY 2023 TAX       |            |
|---------------------------------|-------------------|---------|-------------------|------------|
|                                 | RATE <sup>3</sup> | CHANGES | RATE <sup>3</sup> |            |
| BSD CURRENT EXPENSE TAX         | 1.371             | 0.000   | 1.371             | 47,367,811 |
| NCC CURRENT EXPENSE TAX         | 0.468             | -       | 0.468             | 17,217,791 |
| TOTAL CURRENT EXPENSE TAX       | 1.839             | -       | 1.839             | 64,585,602 |
| DEBT SERVICE                    | 0.175             | (0.040) | 0.215             | 6,046,219  |
| TUITION                         | 0.447             | 0.020   | 0.427             | 15,443,772 |
| OPP FUND/READING/MCI MATCH      | 0.043             | -       | 0.043             | 1,485,643  |
| TECHNOLOGY TAX                  | 0.0145            | -       | 0.0145            | 500,972    |
| TOTAL OTHER TAX                 | 0.6795            | (0.020) | 0.6995            | 23,476,607 |
| TOTAL BSD TAX RATE <sup>4</sup> | 2.5185            | (0.02)  | 2.5385            |            |

|                                           |  |  |  |    |            |
|-------------------------------------------|--|--|--|----|------------|
| TOTAL PROJECTED TAX RECEIPTS <sup>5</sup> |  |  |  | \$ | 88,062,209 |
|-------------------------------------------|--|--|--|----|------------|

<sup>1</sup>Rate permanently fixed under state law, Title XIV, Sec. 1925(b).

<sup>2</sup>Recalculated per Title XIV, Sec. 1028(k)(6). Factor has remained unchanged since 2012.

<sup>3</sup>All tax rates shown in this table are per \$100.00 of assessed valuation.

<sup>4</sup>Brandywine School District average Assessed Valuation \$72,701

<sup>5</sup>Collections are projected at 99.5% of the total tax billing and include both Current and Delinquent Taxes. No additional delinquency factor is added to the tax rate.

| <b>Brandywine School District</b><br><b>Projected Operating Revenues FY 2024</b> |                     |                      |                        |                 |                     |
|----------------------------------------------------------------------------------|---------------------|----------------------|------------------------|-----------------|---------------------|
|                                                                                  | <b>FY2024</b>       | <b>FY2024</b>        | <b>Difference FY24</b> |                 | <b>FY2023</b>       |
|                                                                                  | <b>Final Budget</b> | <b>Prelim Budget</b> | <b>Final vs Prelim</b> | <b>% Change</b> | <b>Final Budget</b> |
| <b>LOCAL CURRENT EXPENSE FUNDS</b>                                               |                     |                      |                        |                 |                     |
| Delinquent and Current Property Taxes*                                           | 64,585,602          | 64,585,602           | -                      | 0.0%            | 64,191,569          |
| Interest Income                                                                  | 700,000             | 400,000              | 300,000                | 75.0%           | 75,000              |
| Net Choice Revenue                                                               | 1,611,270           | 1,830,472            | (219,202)              | -12.0%          | 1,777,157           |
| Charter Payments                                                                 | (5,955,794)         | (5,989,274)          | 33,480                 | -0.6%           | (5,814,829)         |
| Miscellaneous Income                                                             | 625,000             | 625,000              | -                      | 0.0%            | 625,000             |
| Indirect                                                                         | 240,000             | 280,000              | (40,000)               | -14.3%          | 229,406             |
| June 30 Balance**                                                                | 9,370,847           | 9,370,847            | -                      | 0.0%            | 10,464,963          |
| <b>Total Local Revenue</b>                                                       | <b>71,176,925</b>   | <b>71,102,647</b>    | <b>74,278</b>          | <b>0.1%</b>     | <b>71,548,266</b>   |
| <b>DISCRETIONARY STATE FUNDS</b>                                                 |                     |                      |                        |                 |                     |
| Division II All Other Costs                                                      | 2,357,692           | 2,425,293            | (67,601)               | -2.8%           | 2,340,191           |
| Division II Energy                                                               | 2,167,826           | 2,123,470            | 44,356                 | 2.1%            | 2,102,446           |
| Equalization                                                                     | 5,877,668           | 5,749,030            | 128,638                | 2.2%            | 5,763,146           |
| CSCR                                                                             | 65,000              | 75,000               | (10,000)               | -13.3%          | 40,000              |
| Ed Sustainment                                                                   | 2,117,965           | 2,120,030            | (2,065)                | -0.1%           | 2,266,963           |
| <b>Total Discretionary State Revenue</b>                                         | <b>12,586,151</b>   | <b>12,492,824</b>    | <b>93,327</b>          | <b>0.7%</b>     | <b>12,512,746</b>   |
| <b>Total Local and Discretionary State</b>                                       | <b>83,763,076</b>   | <b>83,595,471</b>    | <b>167,606</b>         | <b>0.2%</b>     | <b>84,061,012</b>   |
| <b>CATEGORICAL STATE FUNDS</b>                                                   |                     |                      |                        |                 |                     |
| Personnel                                                                        | 98,990,419          | 97,143,669           | 1,846,750              | 1.9%            | 90,302,977          |
| Transportation                                                                   | 6,306,929           | 6,236,360            | 70,570                 | 1.1%            | 4,900,942           |
| Early Childhood Assistance Program                                               | -                   | -                    | -                      | -               | 428,400             |
| Opportunity Grant                                                                | 2,962,112           | 2,962,112            | -                      | 0.0%            | 2,163,456           |
| Related Services                                                                 | 1,116,966           | 951,195              | 165,771                | 17.4%           | 918,994             |
| Safety and Security                                                              | 745,639             | 745,639              | -                      | 0.0%            | 637,621             |
| Unique Alternatives                                                              | 1,219,503           | 1,219,503            | 0                      | 0.0%            | 1,776,247           |
| Substitute Grant                                                                 | 167,754             | 140,577              | 27,177                 | 19.3%           | 140,577             |
| HB300- Middle School Mental Health                                               | -                   | -                    | -                      | -               | 560,248             |
| World Language Immersion                                                         | 155,823             | 30,000               | 125,823                | 419.4%          | 40,000              |
| Cost Recovery                                                                    | 54,333              | 108,665              | (54,333)               | -50.0%          | 105,500             |
| WLC                                                                              | 1,131,825           |                      | 1,131,825              |                 |                     |
| Other State Grants                                                               | 672,101             | 465,000              | 207,101                | 44.5%           | 240,000             |
| <b>Total Categorical State Revenue</b>                                           | <b>113,523,404</b>  | <b>110,002,719</b>   | <b>3,520,684</b>       | <b>3.2%</b>     | <b>102,214,962</b>  |
| <b>TOTAL LOCAL / STATE REVENUE &amp; CARRYFORWARD</b>                            | <b>197,286,480</b>  | <b>193,598,190</b>   | <b>3,688,290</b>       | <b>1.9%</b>     | <b>186,275,974</b>  |

\* Tax revenue is projected at 99.5% of total billings.

NOTE: State discretionary funds are used for day to day operations of the District, not to include special programs, federal programs, minor capital improvements or debt service.

\*\* Does not include \$3.2M Emergency Reserve

| Brandywine School District Revenues           |                    |                    |                  |              |                    |
|-----------------------------------------------|--------------------|--------------------|------------------|--------------|--------------------|
| Projected Revenues - Other Sources            |                    |                    |                  |              |                    |
|                                               | FY 2024            | FY 2024            | Difference FY24  |              | FY2023             |
|                                               | Final Budget       | Prelim Budget      | Final vs Prelim  | % Change     | Final Budget       |
| <b>TUITION TAX FUNDS</b>                      |                    |                    |                  |              |                    |
| Tuition Taxes*                                | 15,443,772         | 15,443,772         | 0                | 0.0%         | 14,668,865         |
| Other Tuition Revenue                         | 252,114            | 252,114            | 0                | 0.0%         | 792,365            |
| Charter Payments                              | (710,316)          | (527,675)          | (182,641)        | 34.6%        | (512,306)          |
| Tuition Payments Special Schools              | (1,066,683)        | (1,066,683)        | 0                | 0.0%         | (1,977,500)        |
| June 30 Balance                               | 4,142,879          | 4,142,879          | 0                | 0.0%         | 2,310,626          |
| <b>Total Tuition Tax Revenue</b>              | <b>18,061,766</b>  | <b>18,244,406</b>  | <b>(182,640)</b> | <b>-1.0%</b> | <b>15,282,050</b>  |
| <b>OTHER LOCAL FUNDS</b>                      |                    |                    |                  |              |                    |
| Tuition Bush Program                          | 138,000            | 125,000            | 13,000           | 10.4%        | 125,000            |
| E Rate                                        | 33,460             | -                  | 33,460           |              | 40,000             |
| Facility & Pool Rental                        | 220,000            | 220,000            | 0                | 0.0%         | 150,000            |
| Other Local                                   | 200,000            | 200,000            | 0                | 0.0%         | 225,000            |
| June 30 Balance                               | 5,877,110          | 5,877,110          | 0                | 0.0%         | 6,140,547          |
| <b>Total Other Local Revenue</b>              | <b>6,468,570</b>   | <b>6,422,110</b>   | <b>46,460</b>    | <b>0.7%</b>  | <b>6,680,547</b>   |
| <b>DEBT SERVICE FUNDS</b>                     |                    |                    |                  |              |                    |
| Debt Service Revenue*                         | 6,046,219          | 6,046,219          | 0                | 0.0%         | 7,385,963          |
| Interest Income                               | 100,000            | 40,000             | 60,000           | 150.0%       | 20,000             |
| June 30 Balance                               | 4,629,785          | 4,629,785          | 0                | 0.0%         | 4,157,958          |
| <b>Total Debt Service Revenue</b>             | <b>10,776,004</b>  | <b>10,716,004</b>  | <b>60,000</b>    | <b>0.6%</b>  | <b>11,563,921</b>  |
| <b>TECHNOLOGY TAX FUNDS</b>                   |                    |                    |                  |              |                    |
| Technology Tax Revenue*                       | 500,972            | 500,972            | 0                | 0.0%         | 498,123            |
| June 30 Balance                               | 656,372            | 656,372            | 0                | 0.0%         | 458,713            |
| <b>Total Technology Tax Revenue</b>           | <b>1,157,344</b>   | <b>1,157,344</b>   | <b>0</b>         | <b>0.0%</b>  | <b>956,836</b>     |
| <b>MATCH TAX MCI/READING FUNDS</b>            |                    |                    |                  |              |                    |
| MCI Tax Revenue*                              | 629,899            | 629,899            | 0                | 0.0%         | 643,601            |
| MCI State Revenue                             | 983,283            | 983,283            | 0                | 0.0%         | 999,363            |
| Enhanced MCI State                            | -                  | -                  | 0                |              | 1,115,995          |
| Reading\Opp MatchTax Revenue*                 | 855,744            | 855,744            | 0                | 0.0%         | 828,159            |
| June 30 Balance                               | 618,982            | 618,982            | 0                | 0.0%         | 519,470            |
| <b>Total Match Tax Revenue</b>                | <b>3,087,908</b>   | <b>3,087,908</b>   | <b>0</b>         | <b>0.0%</b>  | <b>4,106,588</b>   |
| <b>FEDERAL FUNDS &amp; OTHER AID</b>          |                    |                    |                  |              |                    |
| Title I                                       | 3,711,735          | 3,674,153          | 37,582           | 1.0%         | 3,697,800          |
| Title II                                      | 739,406            | 739,406            | 0                | 0.0%         | 753,096            |
| Title III                                     | 69,549             | 70,302             | (753)            | -1.1%        | 56,484             |
| Title IV                                      | 437,546            | 437,546            | 0                | 0.0%         | 398,996            |
| CTE Perkins                                   | 281,748            | 281,748            | 0                | 0.0%         | 277,877            |
| IDEA 611                                      | 3,206,703          | 3,206,703          | 0                | 0.0%         | 3,047,361          |
| IDEA 619                                      | 112,629            | 112,629            | 0                | 0.0%         | 110,181            |
| ESSER II and III Balance (prior year)         | 8,160,003          | 8,160,003          | 0                | 0.0%         | 19,085,688         |
| <b>Total Federal &amp; Other Aid Revenue</b>  | <b>16,719,319</b>  | <b>16,682,490</b>  | <b>36,829</b>    | <b>0.2%</b>  | <b>27,427,483</b>  |
| <b>CHILD NUTRITION FUNDS</b>                  |                    |                    |                  |              |                    |
| State Cafeteria Salaries                      | 1,250,000          | 1,250,000          | 0                | 0.0%         | 1,250,000          |
| Revenue                                       | 6,148,725          | 6,411,485          | (262,760)        | -4.1%        | 4,225,000          |
| <b>Total Child Nutrition Revenue</b>          | <b>7,398,725</b>   | <b>7,661,485</b>   | <b>(262,760)</b> | <b>-3.4%</b> | <b>5,475,000</b>   |
| <b>TOTAL OTHER REVENUE &amp; CARRYFORWARD</b> | <b>63,669,637</b>  | <b>63,971,748</b>  | <b>(302,111)</b> | <b>-0.5%</b> | <b>71,492,425</b>  |
| <b>TOTAL REVENUE</b>                          | <b>260,956,117</b> | <b>257,569,938</b> | <b>3,386,179</b> | <b>1.3%</b>  | <b>257,768,399</b> |
| <b>MAJOR CAPITAL IMPROVEMENT FUNDS</b>        |                    |                    |                  |              |                    |
| Bush Early Childhood Center (100% State)      | 8,200,000          | 8,200,000          | 0                | 0.0%         | 10,000,000         |

\* Tax revenue is projected at 99.5% of total billings.

**BRANDYWINE SCHOOL DISTRICT  
BUDGET SUMMARY BY OPERATING UNIT  
FY 2024 FINAL BUDGET**

| Operating Unit                                                   | Categorical State Funds | Local and State Discretionary | Tuition Tax Funds  | Other Local Federal Funds | FY 2024 FINAL BUDGET | FY 2024 PRELIM BUDGET | Difference Final vs Prelim | % Change     | FY2023 FINAL BUDGET |
|------------------------------------------------------------------|-------------------------|-------------------------------|--------------------|---------------------------|----------------------|-----------------------|----------------------------|--------------|---------------------|
| 99940200 DIVISION I / STATE - SALARIES AND OEC'S                 | 98,990,419              | -                             | -                  | -                         | 98,990,419           | 97,143,669            | 1,846,750                  | 1.9%         | 90,302,977          |
| 99940400 DIVISION III / LOCAL - SALARIES AND OEC'S               | -                       | 56,318,923                    | 1,750,000          | 855,744                   | 58,924,667           | 58,290,217            | 634,450                    | 1.1%         | 58,009,576          |
| <b>SUBTOTAL SALARIES</b>                                         | <b>98,990,419</b>       | <b>56,318,923</b>             | <b>1,750,000</b>   | <b>855,744</b>            | <b>157,915,086</b>   | <b>155,433,886</b>    | <b>2,481,200</b>           | <b>1.6%</b>  | <b>148,312,553</b>  |
| 99900000 BOARD OF EDUCATION                                      | -                       | 30,000                        | -                  | -                         | 30,000               | 30,000                | -                          | 0.0%         | 30,000              |
| 99900200 INSTRUCTIONAL TECHNOLOGY REFRESH                        | -                       | -                             | -                  | 300,000                   | 300,000              | 300,000               | -                          | 0.0%         | 300,000             |
| 99910000 PUBLIC INFORMATION                                      | -                       | 107,000                       | -                  | -                         | 107,000              | 107,000               | -                          | 0.0%         | 107,000             |
| 99910100 SUPERINTENDENT                                          | -                       | 34,000                        | -                  | -                         | 34,000               | 34,000                | -                          | 0.0%         | 34,000              |
| 99910110 STUDENT SERVICES (DEPUTY SUPERINTENDENT)                | -                       | 205,000                       | -                  | -                         | 205,000              | 205,000               | -                          | 0.0%         | 205,000             |
| 99910115 ACADEMIC ACHIEVEMENT (ASST SUPERINTENDENT 2)            | -                       | 95,000                        | -                  | -                         | 95,000               | 95,000                | -                          | 0.0%         | 95,000              |
| 99920000 CURRICULUM & INSTRUCTION                                | -                       | 1,536,000                     | -                  | -                         | 1,536,000            | 1,536,000             | -                          | 0.0%         | 1,536,000           |
| 99920600 TECHNOLOGY                                              | -                       | 1,072,671                     | -                  | 500,972                   | 1,573,643            | 1,573,643             | -                          | 0.0%         | 1,573,643           |
| 99921000 STUDENT SUPPORT SERVICES                                | -                       | 1,425,000                     | -                  | -                         | 1,425,000            | 1,425,000             | -                          | 0.0%         | 1,425,000           |
| 99921050 SPECIAL EDUCATION                                       | 1,116,966               | 1,425,534                     | -                  | -                         | 2,542,500            | 2,542,500             | 0                          | 0.0%         | 2,542,500           |
| 99930400 COST RECOVERY                                           | 54,333                  | -                             | -                  | -                         | 54,333               | 108,665               | (54,333)                   | -50.0%       | 105,500             |
| 99940000 BUSINESS OFFICE/FINANCE                                 | -                       | 60,000                        | -                  | -                         | 60,000               | 60,000                | -                          | 0.0%         | 1,717,500           |
| 99900300 DISTRICT-WIDE SERVICES                                  | -                       | 1,795,000                     | -                  | -                         | 1,795,000            | 1,795,000             | -                          | 0.0%         | -                   |
| 99940050 FACILITIES MANAGEMENT                                   | -                       | 3,920,000                     | -                  | -                         | 3,920,000            | 3,920,000             | -                          | 0.0%         | 3,920,000           |
| 99950000 HUMAN RESOURCES                                         | -                       | 134,500                       | -                  | -                         | 134,500              | 124,500               | 10,000                     | 8.0%         | 104,500             |
| 99960200 OPERATIONS/UTILITIES                                    | -                       | 3,400,664                     | -                  | -                         | 3,400,664            | 3,400,664             | -                          | 0.0%         | 2,660,000           |
| 99960300 TRANSPORTATION (INCLUDES SALARIES)                      | 6,306,929               | 2,457,587                     | -                  | -                         | 8,764,516            | 8,764,516             | 1                          | 0.0%         | 7,149,680           |
| 99970675 OTHER STATE SALARIES/OPPORTUNITY GRANTS                 | 3,129,866               | -                             | -                  | -                         | 3,129,866            | 2,962,112             | 167,754                    | 5.7%         | 2,163,456           |
| 99940100 CONTINGENCY                                             | -                       | 315,000                       | -                  | -                         | 315,000              | 315,000               | 0                          | 0.0%         | 315,000             |
| 99970650 SAFETY & SECURITY                                       | 745,639                 | 535,000                       | -                  | -                         | 1,280,639            | 1,280,639             | -                          | 0.0%         | 1,172,621           |
| 99990050 ELEMENTARY EDUCATION SUPPORT                            | -                       | 81,800                        | -                  | -                         | 81,800               | 81,800                | -                          | 0.0%         | 81,800              |
| 99990060 SECONDARY EDUCATION SUPPORT                             | -                       | 294,000                       | -                  | -                         | 294,000              | 294,000               | -                          | 0.0%         | 294,000             |
| 9310110A HANBY (K-5)                                             | -                       | 100,349                       | -                  | -                         | 100,349              | 100,349               | -                          | 0.0%         | 84,295              |
| 9310112A CARRCROFT (K-5)                                         | -                       | 91,830                        | -                  | -                         | 91,830               | 91,830                | -                          | 0.0%         | 85,305              |
| 9310124A FORWOOD (K-5)                                           | -                       | 62,528                        | -                  | -                         | 62,528               | 60,203                | 2,325                      | 3.9%         | 54,405              |
| 9310128A LANCASHIRE (K-5)                                        | -                       | 79,980                        | -                  | -                         | 79,980               | 79,980                | -                          | 0.0%         | 79,980              |
| 9310130A LOMBARDY (K-5)                                          | -                       | 84,209                        | -                  | -                         | 84,209               | 84,209                | -                          | 0.0%         | 77,035              |
| 9310132A MAPLE LANE (K-5)                                        | -                       | 72,760                        | -                  | -                         | 72,760               | 72,760                | -                          | 0.0%         | 72,760              |
| 9310176A MT. PLEAS ELEM. (K-5)                                   | -                       | 123,765                       | -                  | -                         | 123,765              | 122,265               | 1,500                      | 1.2%         | 122,265             |
| 9310151A CLAYMONT (K-5)                                          | -                       | 171,851                       | -                  | -                         | 171,851              | 162,086               | 9,765                      | 6.0%         | 149,360             |
| 9310156A HARLAN (K-5)                                            | -                       | 104,057                       | -                  | -                         | 104,057              | 103,038               | 1,019                      | 1.0%         | 90,250              |
| 9310170A P.S. DUPONT(6-8)                                        | -                       | 194,629                       | -                  | -                         | 194,629              | 194,629               | -                          | 0.0%         | 174,684             |
| 9310178A SPRINGER (6-8)                                          | -                       | 180,323                       | -                  | -                         | 180,323              | 179,855               | 468                        | 0.3%         | 161,850             |
| 9310180A TALLEY (6-8)                                            | -                       | 219,957                       | -                  | -                         | 219,957              | 213,522               | 6,435                      | 3.0%         | 184,993             |
| 9310190A BRANDYWINE (9-12)                                       | -                       | 197,505                       | -                  | -                         | 197,505              | 197,505               | -                          | 0.0%         | 182,542             |
| 9310194A CONCORD (9-12)                                          | -                       | 197,546                       | -                  | -                         | 197,546              | 197,546               | -                          | 0.0%         | 184,140             |
| 9310196A MT. PLEASANT HIGH (9-12)                                | -                       | 342,412                       | -                  | -                         | 342,412              | 342,412               | -                          | 0.0%         | 341,882             |
| 999910120 WILMINGTON LEARNING COLLABORATIVE                      | -                       | -                             | -                  | 1,131,825                 | 1,131,825            | -                     | 1,131,825                  | -            | -                   |
| move to Bush 999910120 EARLY CHILDHOOD ASSISTANCE PROGRAM (ECAP) | -                       | -                             | -                  | -                         | -                    | -                     | -                          | -            | 822,000             |
| <b>SUBTOTAL OPERATING</b>                                        | <b>11,353,733</b>       | <b>21,147,457</b>             | <b>-</b>           | <b>1,932,797</b>          | <b>34,433,987</b>    | <b>33,157,228</b>     | <b>1,276,759</b>           | <b>3.9%</b>  | <b>30,399,946</b>   |
| 99930200 SPECIAL EDUCATION UNIQUE ALTERNATIVES (STATE)           | 1,219,503               | -                             | -                  | -                         | 1,219,503            | 1,219,503             | 0                          | 0.0%         | 1,766,247           |
| 99970020 SPECIAL EDUCATION TUITION                               | -                       | -                             | 12,571,425         | -                         | 12,571,425           | 12,931,173            | (359,748)                  | -2.8%        | 12,378,597          |
| 9310108A SITE                                                    | -                       | -                             | 100,000            | -                         | 100,000              | 100,000               | -                          | 0.0%         | 42,000              |
| 9310510A BUSH SCHOOL                                             | -                       | -                             | 190,000            | -                         | 190,000              | 140,000               | 50,000                     | 35.7%        | 130,625             |
| 99980000 SUMMER SCHOOL (NEW)                                     | 776,185                 | 25,000                        | 625,000            | 641,000                   | 2,067,185            | 1,857,421             | 209,764                    | 11.3%        | -                   |
| <b>SUBTOTAL TUITION</b>                                          | <b>1,995,688</b>        | <b>25,000</b>                 | <b>13,486,425</b>  | <b>641,000</b>            | <b>16,148,113</b>    | <b>16,198,097</b>     | <b>(49,984)</b>            | <b>-0.3%</b> | <b>14,317,469</b>   |
| <b>TOTAL OPERATING</b>                                           | <b>112,339,840</b>      | <b>77,491,380</b>             | <b>15,236,425</b>  | <b>3,429,541</b>          | <b>208,497,186</b>   | <b>204,789,211</b>    | <b>3,707,975</b>           | <b>1.8%</b>  | <b>193,029,968</b>  |
| 99970000 DEBT SERVICE\MAJOR CAPITAL IMPROVEMENT                  | -                       | -                             | -                  | 5,969,443                 | 5,969,443            | 5,969,443             | -                          | 0.0%         | 7,031,425           |
| 99970200 MINOR CAPITAL IMPROVEMENT                               | 983,283                 | -                             | -                  | 629,899                   | 1,613,182            | 1,613,182             | -                          | 0.0%         | 2,758,959           |
| 9994050X FEDERAL FUNDS (INCLUDES SALARIES)                       | -                       | -                             | -                  | 8,559,316                 | 8,559,316            | 8,341,795             | 217,521                    | 2.6%         | 8,559,316           |
| 99940505 OTHER STATE/FEDERAL GRANTS                              | 672,101                 | -                             | -                  | -                         | 672,101              | 465,000               | 207,101                    | 44.5%        | 436,181             |
| 99960000 CHILD NUTRITION (INCLUDES SALARIES)**                   | 1,250,000               | -                             | -                  | 6,411,482                 | 7,661,482            | 7,661,482             | -                          | 0.0%         | 5,475,000           |
| SUB TOTAL OTHER FUNDS                                            | 2,905,384               | -                             | -                  | 21,570,140                | 24,475,524           | 24,050,902            | 424,622                    | 1.8%         | 24,260,881          |
| BUSH SCHOOL CONSTRUCTION (100% State)                            | 8,200,000               | -                             | -                  | -                         | 8,200,000            | 8,200,000             | -                          | 0.0%         | -                   |
| <b>BASE BUDGET</b>                                               | <b>115,245,224</b>      | <b>77,491,380</b>             | <b>15,236,425</b>  | <b>24,999,681</b>         | <b>232,972,710</b>   | <b>228,840,113</b>    | <b>4,132,597</b>           | <b>1.8%</b>  | <b>217,290,849</b>  |
| <b>PROJECTED JUNE 30 BALANCE</b>                                 |                         | <b>6,104,090</b>              | <b>123,007,981</b> |                           |                      |                       |                            |              |                     |
| <b>DIFFERENCE FROM FY24 PRELIM BUDGET</b>                        |                         | <b>75,378</b>                 | <b>(190,252)</b>   |                           |                      |                       |                            |              |                     |

**BRANDYWINE SCHOOL DISTRICT  
OPERATING UNIT BUDGETS FY 2024**

**BOARD OF EDUCATION**

| Operating Unit | Program Code              | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|---------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99900000       | 95466 Subscriptions/Dues  |                         | \$20,000    |                   |                   | \$20,000           |
| 99900000       | 95482 Travel              |                         | \$2,500     |                   |                   | \$2,500            |
| 99900000       | 99533 Contracted Services |                         | \$4,000     |                   |                   | \$4,000            |
| 99900000       | 99540 Board Meetings      |                         | \$3,500     |                   |                   | \$3,500            |
|                |                           | -                       | \$30,000    | -                 | -                 | \$30,000           |

**INSTRUCTIONAL TECHNOLOGY REFRESH**

| Operating Unit | Program Code            | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|-------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99900200       | 95234 Computer Hardware |                         |             | \$150,000         |                   | \$150,000          |
| 99900200       | 95235 Compute Software  |                         |             | \$150,000         |                   | \$150,000          |
|                |                         | -                       | -           | \$300,000         | -                 | \$300,000          |

**PUBLIC INFORMATION**

| Operating Unit | Program Code                             | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|------------------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99910000       | 95458 Public Relations And Communication |                         | \$27,500    |                   |                   | \$27,500           |
| 99910000       | 95482 Travel                             |                         | \$1,000     |                   |                   | \$1,000            |
| 99910000       | 95493 Supplies                           |                         | \$500       |                   |                   | \$500              |
| 99910000       | 99533 Contracted Services                |                         | \$78,000    |                   |                   | \$78,000           |
|                |                                          | -                       | \$107,000   | -                 | -                 | \$107,000          |

**SUPERINTENDENT**

| Operating Unit | Program Code         | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|----------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99910100       | 95482 Travel         |                         | \$5,000     |                   |                   | \$5,000            |
| 99910100       | 95493 Supplies       |                         | \$5,000     |                   |                   | \$5,000            |
| 99910100       | 95499 Administration |                         | \$24,000    |                   |                   | \$24,000           |
|                |                      | -                       | \$34,000    | -                 | -                 | \$34,000           |

**STUDENT SERVICES**

| Operating Unit | Program Code              | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|---------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99910110       | 95482 Travel              |                         | \$5,000     |                   |                   | \$5,000            |
| 99910110       | 90858 Research            |                         | \$45,000    |                   |                   | \$45,000           |
| 99910110       | 95493 Supplies            |                         | \$10,000    |                   |                   | \$10,000           |
| 99910110       | 99533 Contracted Services |                         | \$25,000    |                   |                   | \$25,000           |
| 99910110       | 95445 Nurses              |                         | \$115,000   |                   |                   | \$115,000          |
| 99910110       | 95499 Administration      |                         | \$5,000     |                   |                   | \$5,000            |
|                |                           | -                       | \$205,000   | -                 | -                 | \$205,000          |

**ACADEMIC ACHIEVEMENT/ ASS'T SUPERINTENDENT**

| Operating Unit | Program Code              | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|---------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99910115       | 95482 Travel              |                         | \$5,000     |                   |                   | \$5,000            |
| 99910115       | 95493 Supplies            |                         | \$20,000    |                   |                   | \$20,000           |
| 99910115       | 99533 Contracted Services |                         | \$30,000    |                   |                   | \$30,000           |
| 99910115       | 95104 Integrated Studies  |                         | \$30,000    |                   |                   | \$30,000           |
| 99910115       | 95499 Administration      |                         | \$10,000    |                   |                   | \$10,000           |
|                |                           | -                       | \$95,000    | -                 | -                 | \$95,000           |

**CURRICULUM & INSTRUCTION**

| Operating Unit | Program Code                   | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99920000       | 95037 Foreign Language         |                         | \$30,000    |                   |                   | \$30,000           |
| 99920000       | 95042 Health                   |                         | \$1,500     |                   |                   | \$1,500            |
| 99920000       | 95054 Math                     |                         | \$423,450   |                   |                   | \$423,450          |
| 99920000       | 95058 Phys Ed                  |                         | \$7,000     |                   |                   | \$7,000            |
| 99920000       | 95065 Science                  |                         | \$40,000    |                   |                   | \$40,000           |
| 99920000       | 95068 Social Studies           |                         | \$40,000    |                   |                   | \$40,000           |
| 99920000       | 95082 English/Language Arts    |                         | \$350,000   |                   |                   | \$350,000          |
| 99920000       | 95215 Gifted And Talented      |                         | \$70,000    |                   |                   | \$70,000           |
| 99920000       | 95259 Enrichment Art/Music     |                         | \$200,000   |                   |                   | \$200,000          |
| 99920000       | 95435 Instruction/Curriculum   |                         | -           |                   |                   | -                  |
| 99920000       | 95438 Local Testing Programs   |                         | \$150,000   |                   |                   | \$150,000          |
| 99920000       | 95455 Professional Development |                         | \$44,950    |                   |                   | \$44,950           |
| 99920000       | 95271 Advanced Placement Test  |                         | -           |                   |                   | -                  |
| 99920000       | 95474 Textbooks                |                         | \$50,000    |                   |                   | \$50,000           |
| 99920000       | 95482 Travel                   |                         | \$3,600     |                   |                   | \$3,600            |
| 99920000       | 95493 Supplies                 |                         | \$10,000    |                   |                   | \$10,000           |

**BRANDYWINE SCHOOL DISTRICT  
OPERATING UNIT BUDGETS FY 2024**

|          |       |                           |          |             |   |             |
|----------|-------|---------------------------|----------|-------------|---|-------------|
| 99920000 | 99525 | Student Travel            | -        | -           | - | -           |
| 99920000 | 95A65 | ESL                       | \$10,000 |             |   | \$10,000    |
| 99920000 | 95B03 | Correlates of Achievement | -        |             |   | -           |
| 99920000 | 99533 | Contracted Services       | \$30,500 |             |   | \$30,500    |
| 99920000 | 99999 | RECODE                    | -        |             |   | -           |
| 99920000 | 99741 | Instructional Support     | \$75,000 |             |   | \$75,000    |
|          |       |                           | -        | \$1,536,000 | - | \$1,536,000 |

**TECHNOLOGY**

| Operating Unit | Program Code |                          | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|--------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99920600       | 95093        | Computer Networking      |                         | \$11,000    |                   |                   | \$11,000           |
| 99920600       | 95234        | Computer Hardware        |                         | \$400,000   | \$100,972         |                   | \$500,972          |
| 99920600       | 95235        | Compute Software         |                         | \$100,000   |                   |                   | \$100,000          |
| 99920600       | 95409        | Contingency              |                         | \$15,000    |                   |                   | \$15,000           |
| 99920600       | 95455        | Professional Development |                         | \$20,000    |                   |                   | \$20,000           |
| 99920600       | 95482        | Travel                   |                         | \$6,000     |                   |                   | \$6,000            |
| 99920600       | 95493        | Supplies                 |                         | \$5,000     |                   |                   | \$5,000            |
| 99920600       | 99533        | Contracted Services      |                         | \$280,000   |                   |                   | \$280,000          |
| 99920600       | 99535        | Maintenance And Support  |                         | \$235,671   | \$400,000         |                   | \$635,671          |
|                |              |                          | -                       | \$1,072,671 | \$500,972         | -                 | \$1,573,643        |

**SUPPORT SERVICES**

| Operating Unit | Program Code |                                 | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|---------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99921000       | 93108        | Transforming Lives - Brandywine |                         | \$850,000   |                   |                   | \$850,000          |
| 99921000       | 95218        | Intervention                    |                         | \$540,000   |                   |                   | \$540,000          |
| 99921000       | 95274        | Consortium                      |                         | \$13,000    |                   |                   | \$13,000           |
| 99921000       | 95470        | Support Services                |                         | \$22,000    |                   |                   | \$22,000           |
|                |              |                                 | -                       | \$1,425,000 | -                 | -                 | \$1,425,000        |

**SPECIAL EDUCATION LOCAL**

| Operating Unit | Program Code |                     | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|---------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99921050       | 95216        | Homebound           |                         | \$40,000    |                   |                   | \$40,000           |
| 99921050       | 95468        | Summer School       |                         | \$15,000    |                   |                   | \$15,000           |
| 99921050       | 95493        | Supplies            |                         | \$15,000    |                   |                   | \$15,000           |
| 99921050       | 99533        | Contracted Services | \$1,116,966             | \$1,255,534 |                   |                   | \$2,372,500        |
| 99921050       | 99599        | Legal Fees          |                         | \$100,000   |                   |                   | \$100,000          |
|                |              |                     | \$1,116,966             | \$1,425,534 | -                 | -                 | \$2,542,500        |

**SPECIAL EDUCATION UNIQUE ALTERNATIVES STATE**

| Operating Unit | Program Code |                           | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|---------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99930200       | 95454        | Private Placement Tuition | \$1,119,503             |             |                   |                   | \$1,119,503        |
| 99930200       | 99533        | Contracted Services       | \$100,000               |             |                   |                   | \$100,000          |
|                |              |                           | \$1,219,503             | -           | -                 | -                 | \$1,219,503        |

**COST RECOVERY PROGRAM**

| Operating Unit | Program Code |          | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|----------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99930400       | 95512        | Salaries | \$54,333                |             |                   |                   | \$54,333           |
|                |              |          | \$54,333                | -           | -                 | -                 | \$54,333           |

**BUSINESS OFFICE/FINANCE**

| Operating Unit | Program Code |                     | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|---------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99940000       | 95493        | Supplies            |                         | \$10,000    |                   |                   | \$10,000           |
| 99940000       | 99702        | Audit Fees          |                         | \$25,000    |                   |                   | \$25,000           |
| 99940000       | 99533        | Contracted Services |                         | \$25,000    |                   |                   | \$25,000           |
|                |              |                     | -                       | \$60,000    | -                 | -                 | \$60,000           |

**DISTRICT WIDE SERVICES**

| Operating Unit | Program Code |                       | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|-----------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99900300       | 95228        | Substitutes           |                         | \$500,000   |                   |                   | \$500,000          |
| 99900300       | 95452        | Printing              |                         | \$25,000    |                   |                   | \$25,000           |
| 99900300       | 95483        | Tuition Reimbursement |                         | \$100,000   |                   |                   | \$100,000          |
| 99900300       | 95495        | Equipment Rental      |                         | \$390,000   |                   |                   | \$390,000          |
| 99900300       | 99524        | Insurance             |                         | \$285,000   |                   |                   | \$285,000          |
| 99900300       | 99533        | Contracted Services   |                         | \$200,000   |                   |                   | \$200,000          |
| 99900300       | 99599        | Legal Fees            |                         | \$160,000   |                   |                   | \$160,000          |
| 99900300       | 95602        | Athletics Equipment   |                         | \$10,000    |                   |                   | \$10,000           |

**BRANDYWINE SCHOOL DISTRICT  
OPERATING UNIT BUDGETS FY 2024**

| 99900300                     | 95628        | Officials Fees (All buildings) |                         | \$125,000   |                   |                   | \$125,000          |
|------------------------------|--------------|--------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
|                              |              |                                | -                       | \$1,795,000 | -                 | -                 | \$1,795,000        |
| <b>FACILITIES MANAGEMENT</b> |              |                                |                         |             |                   |                   |                    |
| Operating Unit               | Program Code |                                | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
| 99940050                     | 93332        | Networks                       |                         | \$175,000   |                   |                   | \$175,000          |
| 99940050                     | 95064        | Safety                         |                         | \$75,000    |                   |                   | \$75,000           |
| 99940050                     | 95412        | Custodial Supplies             |                         | \$460,000   |                   |                   | \$460,000          |
| 99940050                     | 95442        | Minor Capital Projects         |                         | \$650,000   |                   |                   | \$650,000          |
| 99940050                     | 95493        | Supplies                       |                         | \$650,000   |                   |                   | \$650,000          |
| 99940050                     | 95627        | Athletic Fields                |                         | \$125,000   |                   |                   | \$125,000          |
| 99940050                     | 99520        | Telephone                      |                         | \$60,000    |                   |                   | \$60,000           |
| 99940050                     | 99533        | Contracted Services            |                         | \$1,565,000 |                   |                   | \$1,565,000        |
| 99940050                     | 99579        | Maintenance Contracts          |                         | \$160,000   |                   |                   | \$160,000          |
|                              |              |                                | -                       | \$3,920,000 | -                 | -                 | \$3,920,000        |

| <b>STATE SALARIES</b> |              |                              |                         |             |                   |                   |                    |
|-----------------------|--------------|------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| Operating Unit        | Program Code |                              | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
| 99940200              | 90862        | Academic Support             | \$969,724               |             |                   |                   | \$969,724          |
| 99940200              | 95201        | Academic Excellence          | \$1,442,027             |             |                   |                   | \$1,442,027        |
| 99940200              | 95202        | Academic Excellence Salaries | \$778,068               |             |                   |                   | \$778,068          |
| 99940200              | 95233        | Reading Specialist           | \$2,478,752             |             |                   |                   | \$2,478,752        |
| 99940200              | 95415        | District Office              | \$2,483,982             |             |                   |                   | \$2,483,982        |
| 99940200              | 95421        | Facilities Maintenance       | \$305,325               |             |                   |                   | \$305,325          |
| 99940200              | 95429        | Guidance                     | \$1,081,560             |             |                   |                   | \$1,081,560        |
| 99940200              | 95512        | Salaries                     | \$165,460               |             |                   |                   | \$165,460          |
| 99940200              | 95445        | Nurses                       | \$1,707,587             |             |                   |                   | \$1,707,587        |
| 99940200              | 95449        | Paraprofessionals            | \$5,811,141             |             |                   |                   | \$5,811,141        |
| 99940200              | 95463        | Sick Leave Pay Off Bank      | \$341,938               |             |                   |                   | \$341,938          |
| 99940200              | 95468        | Summer School                | -                       |             |                   |                   | -                  |
| 99940200              | 95471        | Support Services             | \$740,867               |             |                   |                   | \$740,867          |
| 99940200              | 95488        | Visiting Teacher             | \$245,998               |             |                   |                   | \$245,998          |
| 99940200              | 95497        | Vacation Leave Pay Off Bank  | \$153,811               |             |                   |                   | \$153,811          |
| 99940200              | 95528        | Teacher                      | \$60,123,601            |             |                   |                   | \$60,123,601       |
| 99940200              | 95A30        | Driver Education             | \$500,290               |             |                   |                   | \$500,290          |
| 99940200              | 99531        | Custodial Services           | \$7,825,813             |             |                   |                   | \$7,825,813        |
| 99940200              | 99545        | Related Services             | \$4,503,588             |             |                   |                   | \$4,503,588        |
| 99940200              | 99715        | Secretaries                  | \$62,270                |             |                   |                   | \$62,270           |
| 99940200              | 99720        | School Office                | \$4,690,032             |             |                   |                   | \$4,690,032        |
| 99940200              | 99783        | Secretaries                  | \$852,088               |             |                   |                   | \$852,088          |
| 99940200              | 99784        | Senior Secretaries           | \$1,153,735             |             |                   |                   | \$1,153,735        |
| 99940200              | 99785        | Financial Secretaries        | \$186,915               |             |                   |                   | \$186,915          |
| 99940200              | 99786        | Administrative Secretaries   | \$385,847               |             |                   |                   | \$385,847          |
|                       |              |                              | \$98,990,419            | -           | -                 | -                 | \$98,990,419       |

| <b>LOCAL SALARIES</b> |              |                                |                         |              |                   |                   |                    |
|-----------------------|--------------|--------------------------------|-------------------------|--------------|-------------------|-------------------|--------------------|
| Operating Unit        | Program Code |                                | CATEGORICAL STATE FUNDS | LOCAL FUNDS  | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
| 99940400              | 90862        | Academic Support               |                         | \$674,732    |                   |                   | \$674,732          |
| 99940400              | 95048        | Jrotc                          |                         | \$132,969    |                   |                   | \$132,969          |
| 99940400              | 95201        | Academic Excellence            |                         | \$1,149,089  |                   |                   | \$1,149,089        |
| 99940400              | 95202        | Academic Excellence Salaries   |                         | \$742,903    |                   |                   | \$742,903          |
| 99940400              | 95233        | Reading Specialist             |                         | \$613,597    | \$855,744         |                   | \$1,469,341        |
| 99940400              | 95415        | District Office                |                         | \$2,375,635  |                   |                   | \$2,375,635        |
| 99940400              | 95420        | Extra Pay Extra Responsibility |                         | \$1,256,076  |                   |                   | \$1,256,076        |
| 99940400              | 95421        | Facilities Maintenance         |                         | \$397,820    |                   |                   | \$397,820          |
| 99940400              | 95429        | Guidance                       |                         | \$708,997    |                   |                   | \$708,997          |
| 99940400              | 95445        | Nurses                         |                         | \$1,125,674  |                   |                   | \$1,125,674        |
| 99940400              | 95449        | Paraprofessionals              |                         | \$226,891    |                   |                   | \$226,891          |
| 99940400              | 95463        | Sick Leave Pay Off Bank        |                         | \$2,068      |                   |                   | \$2,068            |
| 99940400              | 95468        | Summer School                  |                         | \$73,145     |                   |                   | \$73,145           |
| 99940400              | 95488        | Visiting Teacher               |                         | \$157,782    |                   |                   | \$157,782          |
| 99940400              | 95497        | Vacation Leave Pay Off Bank    |                         | \$154,983    |                   |                   | \$154,983          |
| 99940400              | 95528        | Teacher                        |                         | \$31,920,507 |                   | \$1,750,000       | \$33,670,507       |
| 99940400              | 95627        | Athletic Fields                |                         | \$18,116     |                   |                   | \$18,116           |
| 99940400              | 95A30        | Driver Education               |                         | \$343,482    |                   |                   | \$343,482          |
| 99940400              | 95A50        | Early Childhood Initiatives    |                         | \$63,307     |                   |                   | \$63,307           |
| 99940400              | 95A65        | ESL                            |                         | \$88,367     |                   |                   | \$88,367           |
| 99940400              | 95A80        | Guidance Services and Homeless |                         | \$222,308    |                   |                   | \$222,308          |
| 99940400              | 95519        | Security                       |                         | \$231,008    |                   |                   | \$231,008          |
| 99940400              | 99531        | Custodial Services             |                         | \$4,228,386  |                   |                   | \$4,228,386        |
| 99940400              | 95471        | Technology                     |                         | \$615,588    |                   |                   | \$615,588          |
| 99940400              | 99545        | Related Services               |                         | \$2,916,904  |                   |                   | \$2,916,904        |
| 99940400              | 99715        | Secretaries                    |                         | \$112,978    |                   |                   | \$112,978          |

**BRANDYWINE SCHOOL DISTRICT  
OPERATING UNIT BUDGETS FY 2024**

|          |       |                            |             |              |           |             |              |
|----------|-------|----------------------------|-------------|--------------|-----------|-------------|--------------|
| 99940400 | 99720 | SCHOOL OFFICE              | \$3,715,911 |              |           |             | \$3,715,911  |
| 99940400 | 99753 | Secretary Substitute       | \$126,518   |              |           |             | \$126,518    |
| 99940400 | 99754 | Custodial Substitute       | \$234,802   |              |           |             | \$234,802    |
| 99940400 | 99783 | Secretaries                | \$498,021   |              |           |             | \$498,021    |
| 99940400 | 99784 | Senior Secretaries         | \$629,374   |              |           |             | \$629,374    |
| 99940400 | 99785 | Financial Secretaries      | \$138,019   |              |           |             | \$138,019    |
| 99940400 | 99786 | Administrative Secretaries | \$233,064   |              |           |             | \$233,064    |
| 99940400 | 95417 | Division III/Local         | \$14,744    |              |           |             | \$14,744     |
| 99940400 | 95481 | Transportation             | \$33,399    |              |           |             | \$33,399     |
| 99940400 | 99763 | Lunch/Recess Aides         | \$141,759   |              |           |             | \$141,759    |
|          |       |                            | -           | \$56,318,923 | \$855,744 | \$1,750,000 | \$58,924,667 |

**HUMAN RESOURCES**

| Operating Unit | Program Code |                          | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|--------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99950000       | 95430        | Health Services          |                         | \$15,000    |                   |                   | \$15,000           |
| 99950000       | 95455        | Professional Development |                         | \$15,000    |                   |                   | \$15,000           |
| 99950000       | 95459        | Recruiting               |                         | \$15,000    |                   |                   | \$15,000           |
| 99950000       | 95482        | Travel                   |                         | \$10,000    |                   |                   | \$10,000           |
| 99950000       | 95493        | Supplies                 |                         | \$15,000    |                   |                   | \$15,000           |
| 99950000       | 95494        | Teacher Of The Year      |                         | \$5,000     |                   |                   | \$5,000            |
| 99950000       | 99519        | Security                 |                         | \$5,000     |                   |                   | \$5,000            |
| 99950000       | 99533        | Contracted Services      |                         | \$54,500    |                   |                   | \$54,500           |
|                |              |                          | -                       | \$134,500   | -                 | -                 | \$134,500          |

**CHILD NUTRITION**

| Operating Unit | Program Code |                                 | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|---------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99960000       | 95404        | Child Nutrition                 |                         |             | \$2,911,482       |                   | \$2,911,482        |
| 99960000       | 95416        | Div I Salaries/Other State Prog |                         |             | \$725,000         |                   | \$725,000          |
| 99960000       | 95463        | Sick Leave Pay Off Bank         |                         |             | \$15,000          |                   | \$15,000           |
| 99960000       | 95482        | Travel                          |                         |             | \$4,000           |                   | \$4,000            |
| 99960000       | 95510        | Child Nutrition-State Salaries  | \$1,250,000             |             |                   |                   | \$1,250,000        |
| 99960000       | 95511        | Child Nutrition-Local Salaries  |                         |             | \$1,500,000       |                   | \$1,500,000        |
| 99960000       | 95512        | Salaries                        |                         |             | \$685,000         |                   | \$685,000          |
| 99960000       | 99533        | Contracted Services             |                         |             | \$225,000         |                   | \$225,000          |
| 99960000       | 99999        | Misc. Expenses                  |                         |             | \$346,000         |                   | \$346,000          |
|                |              |                                 | \$1,250,000             | -           | \$6,411,482       | -                 | \$7,661,482        |

**OPERATIONS/UTILITIES**

| Operating Unit | Program Code |                      | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|----------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99960200       | 99520        | Telephone            |                         | \$140,000   |                   |                   | \$140,000          |
| 99960200       | 99547        | Electricity          |                         | \$1,775,000 |                   |                   | \$1,775,000        |
| 99960200       | 95422        | Leases (St. H & CCC) |                         | \$250,000   |                   |                   | \$250,000          |
| 99960200       | 99548        | Gas-Propane          |                         | \$840,664   |                   |                   | \$840,664          |
| 99960200       | 99549        | Water/Sewage         |                         | \$395,000   |                   |                   | \$395,000          |
|                |              |                      | -                       | \$3,400,664 | -                 | -                 | \$3,400,664        |

**TRANSPORTATION**

| Operating Unit | Program Code |                         | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|-------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99960300       | 95205        | Alternative Schools     | \$20,000                | \$15,000    |                   |                   | \$35,000           |
| 99960300       | 95277        | Other Substitutes       | \$200,000               | \$55,000    |                   |                   | \$255,000          |
| 99960300       | 95424        | Field Trips             |                         | \$50,000    |                   |                   | \$50,000           |
| 99960300       | 95463        | Sick Leave Pay Off Bank | \$5,000                 | \$15,000    |                   |                   | \$20,000           |
| 99960300       | 95481        | Transportation          | \$200,000               | \$200,000   |                   |                   | \$400,000          |
| 99960300       | 95493        | Supplies                | \$20,000                | \$14,000    |                   |                   | \$34,000           |
| 99960300       | 95512        | Salaries                | \$3,866,360             | \$1,644,169 |                   |                   | \$5,510,529        |
| 99960300       | 95513        | Operations              | \$270,569               | -           |                   |                   | \$270,569          |
| 99960300       | 95602        | Athletics               |                         | \$185,000   |                   |                   | \$185,000          |
| 99960300       | 99521        | Fuel                    | \$475,000               |             |                   |                   | \$475,000          |
| 99960300       | 99535        | Maintenance And Support | \$400,000               |             |                   |                   | \$400,000          |
| 99960300       | 99554        | Homeless                | \$850,000               | \$279,418   |                   |                   | \$1,129,418        |
|                |              |                         | \$6,306,929             | \$2,457,587 | -                 | -                 | \$8,764,516        |

**OTHER STATE SALARIES / OPP FUNDS**

| Operating Unit | Program Code |                     | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------|---------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99970675       | 95512        | Salaries            | \$2,899,463             |             |                   |                   | \$2,899,463        |
| 99970675       | 99533        | Contracted Services | \$230,403               |             |                   |                   | \$230,403          |
|                |              |                     | \$3,129,866             | -           | -                 | -                 | \$3,129,866        |

**BRANDYWINE SCHOOL DISTRICT  
OPERATING UNIT BUDGETS FY 2024**

**DEBT SERVICE**

| Operating Unit | Program Code       | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99970000       | 99999 DEBT SERVICE |                         |             | \$5,969,443       |                   | \$5,969,443        |
|                |                    | -                       | -           | \$5,969,443       | -                 | \$5,969,443        |

**SPECIAL EDUCATION TUITION**

| Operating Unit | Program Code                    | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|---------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99970020       | 95212 Extra Time Programs       |                         |             |                   | \$100,000         | \$100,000          |
| 99970020       | 95228 Substitutes               |                         |             |                   | \$35,000          | \$35,000           |
| 99970020       | 95454 Private Placement Tuition |                         |             |                   | \$500,000         | \$500,000          |
| 99970020       | 95463 Sick Leave Pay Off Bank   |                         |             |                   | \$10,000          | \$10,000           |
| 99970020       | 95468 Summer School             |                         |             |                   | -                 | -                  |
| 99970020       | 95482 Travel                    |                         |             |                   | \$15,000          | \$15,000           |
| 99970020       | 95493 Supplies                  |                         |             |                   | \$200,000         | \$200,000          |
| 99970020       | 95512 Salaries                  |                         |             |                   | \$4,355,470       | \$4,355,470        |
| 99970020       | 95528 Teacher                   |                         |             |                   | \$940,252         | \$940,252          |
| 99970020       | 95529 Settlements               |                         |             |                   | \$100,000         | \$100,000          |
| 99970020       | 99533 Contracted Services       |                         |             |                   | \$5,535,703       | \$5,535,703        |
| 99970020       | 99545 Related Services          |                         |             |                   | \$400,000         | \$400,000          |
| 99970020       | 99599 Legal Fees                |                         |             |                   | \$250,000         | \$250,000          |
| 99970020       | 99720 School Office             |                         |             |                   | \$130,000         | \$130,000          |
|                |                                 | -                       | -           | -                 | \$12,571,425      | \$12,571,425       |

**MINOR CAPITAL IMPROVEMENT**

| Operating Unit | Program Code                 | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99970200       | 95442 Minor Capital Projects | \$983,283               |             | \$629,899         |                   | \$1,613,182        |
|                |                              | \$983,283               | -           | \$629,899         | -                 | \$1,613,182        |

**SAFETY & SECURITY**

| Operating Unit | Program Code                   | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|--------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99970650       | 95064 Safety - Constable       | \$248,018               | \$25,000    |                   |                   | \$273,018          |
| 99970650       | 99537 School Resource Officers |                         | \$510,000   |                   |                   | \$510,000          |
| 99970650       | 95493 Capital Outlay           | \$497,621               |             |                   |                   | \$497,621          |
|                |                                | \$745,639               | \$535,000   | -                 | -                 | \$1,280,639        |

**ELEMENTARY EDUCATION**

| Operating Unit | Program Code                | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|-----------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99990050       | 95247 Summer Camp           |                         | \$30,000    |                   |                   | \$30,000           |
| 99990050       | 99741 Instructional Support |                         | \$27,000    |                   |                   | \$27,000           |
| 99990050       | 95037 Foreign Language      |                         | \$4,800     |                   |                   | \$4,800            |
| 99990050       | 99770 Immersion             |                         | \$8,000     |                   |                   | \$8,000            |
| 99990050       | 95228 Substitutes           |                         | \$12,000    |                   |                   | \$12,000           |
|                |                             | -                       | \$81,800    | -                 | -                 | \$81,800           |

**SECONDARY EDUCATION**

| Operating Unit | Program Code                             | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|------------------------------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99990060       | 95029 Drivers Ed/Supp Materials          |                         | \$35,000    |                   |                   | \$35,000           |
| 99990060       | 95270 Avid-Advance Via Individual Determ |                         | \$45,000    |                   |                   | \$45,000           |
| 99990060       | 95271 Advanced Placement Tests           |                         | \$30,000    |                   |                   | \$30,000           |
| 99990060       | 95428 Graduation                         |                         | \$28,000    |                   |                   | \$28,000           |
| 99990060       | 99741 Instructional Support              |                         | \$40,000    |                   |                   | \$40,000           |
| 99990060       | 99533 Contracted Services                |                         | \$76,000    |                   |                   | \$76,000           |
| 99990060       | 95468 Summer School                      |                         | \$40,000    |                   |                   | \$40,000           |
|                |                                          | -                       | \$294,000   | -                 | -                 | \$294,000          |

**SUMMER SCHOOL**

| Operating Unit | Program Code        | CATEGORICAL STATE FUNDS | LOCAL FUNDS | OTHER LOCAL FUNDS | TUITION TAX FUNDS | FY 24 FINAL BUDGET |
|----------------|---------------------|-------------------------|-------------|-------------------|-------------------|--------------------|
| 99980000       | 95228 Substitutes   |                         |             | \$50,000          |                   | \$50,000           |
| 99980000       | 95468 Summer School |                         |             | \$100,000         |                   | \$100,000          |
| 99980000       | 95493 Supplies      |                         | \$25,000    |                   |                   | \$25,000           |
| 99980000       | 95512 Salaries      | \$776,185               |             | \$475,000         | \$565,000         | \$1,816,185        |
|                |                     | \$776,185               | \$25,000    | \$625,000         | \$641,000         | \$2,067,185        |

**BRANDYWINE SCHOOL DISTRICT  
ENROLLMENT AND UNIT HISTORY  
FY 14 to FY 24**

|                 | Actual<br>13-14 | Actual<br>14-15 | Actual<br>15-16 | Actual<br>16-17 | Actual<br>17-18 | Actual<br>18-19 | Actual<br>19-20 | Actual<br>20-21 | Actual<br>21-22 | Actual<br>22-23 | Actual<br>23-24 | Change<br>From PY |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| Brandywine SITE |                 |                 |                 |                 | 19              | 26              | 22              | 25              | 21              |                 |                 | -                 |
| Hanby           | 566             | 562             | 567             | 543             | 541             | 528             | 515             | 494             | 508             | 530             | 514             | (16)              |
| Carrcroft       | 501             | 501             | 518             | 500             | 510             | 517             | 483             | 444             | 445             | 477             | 476             | (1)               |
| Forwood         | 450             | 411             | 393             | 369             | 364             | 349             | 351             | 359             | 361             | 351             | 366             | 15                |
| Lancashire      | 532             | 559             | 531             | 512             | 520             | 499             | 516             | 520             | 515             | 514             | 479             | (35)              |
| Lombardy        | 558             | 540             | 519             | 494             | 505             | 497             | 491             | 451             | 434             | 464             | 460             | (4)               |
| Maple Lane      | 446             | 448             | 427             | 436             | 441             | 428             | 422             | 410             | 398             | 363             | 358             | (5)               |
| Mt. Pleasant    | 816             | 764             | 759             | 755             | 721             | 730             | 741             | 710             | 718             | 704             | 710             | 6                 |
| Claymont        | 817             | 803             | 824             | 827             | 833             | 853             | 845             | 822             | 849             | 850             | 913             | 63                |
| Harlan          | 387             | 393             | 353             | 344             | 341             | 361             | 360             | 357             | 340             | 337             | 343             | 6                 |
| PS Dupont       | 955             | 952             | 904             | 915             | 899             | 886             | 880             | 932             | 847             | 821             | 749             | (72)              |
| Springer MS     | 855             | 881             | 858             | 828             | 873             | 873             | 917             | 833             | 820             | 797             | 800             | 3                 |
| Talley MS       | 729             | 666             | 714             | 754             | 797             | 789             | 811             | 790             | 836             | 841             | 880             | 39                |
| Brandywine HS   | 905             | 906             | 824             | 740             | 720             | 781             | 839             | 940             | 969             | 950             | 941             | (9)               |
| Concord HS      | 1,099           | 1,086           | 1,126           | 1,153           | 1,182           | 1,116           | 1,084           | 1,052           | 1,008           | 1,107           | 1,015           | (92)              |
| Mt Pleasant HS  | 1,032           | 1,120           | 1,108           | 1,073           | 1,024           | 1,045           | 1,062           | 1,078           | 1,117           | 1,014           | 1,074           | 60                |
| Bush            | 154             | 148             | 155             | 157             | 185             | 192             | 209             | 188             | 215             | 247             | 272             | 25                |
| <b>Totals</b>   | <b>10,802</b>   | <b>10,740</b>   | <b>10,580</b>   | <b>10,400</b>   | <b>10,475</b>   | <b>10,470</b>   | <b>10,548</b>   | <b>10,405</b>   | <b>10,401</b>   | <b>10,367</b>   | <b>10,350</b>   | <b>(17)</b>       |

**BRANDYWINE SCHOOL DISTRICT  
GRADE LEVEL ENROLLMENT HISTORY  
FY 14 to FY 24**

|                            | <u>FY14</u>   | <u>FY15</u>   | <u>FY16</u>   | <u>FY17</u>   | <u>FY18</u>   | <u>FY19</u>   | <u>FY20</u>   | <u>FY21</u>   | <u>FY22</u>   | <u>FY23</u>   | <u>FY24</u>   | <u>Change<br/>from PY</u> |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------|
| Pre-K                      | 157           | 149           | 157           | 157           | 185           | 192           | 209           | 188           | 216           | 248           | 272           | 24                        |
| K                          | 860           | 786           | 744           | 736           | 788           | 717           | 719           | 671           | 726           | 739           | 728           | (11)                      |
| Grade 1                    | 830           | 838           | 810           | 749           | 753           | 823           | 731           | 736           | 724           | 776           | 771           | (5)                       |
| Grade 2                    | 856           | 823           | 843           | 798           | 753           | 765           | 868           | 728           | 734           | 746           | 804           | 58                        |
| Grade 3                    | 869           | 867           | 807           | 849           | 790           | 779           | 798           | 840           | 743           | 738           | 759           | 21                        |
| Grade 4                    | 841           | 832           | 852           | 812           | 869           | 810           | 790           | 797           | 840           | 763           | 766           | 3                         |
| Grade 5                    | 817           | 835           | 835           | 836           | 823           | 868           | 818           | 795           | 800           | 827           | 791           | (36)                      |
| Grade 6                    | 801           | 819           | 824           | 827           | 859           | 819           | 885           | 821           | 801           | 801           | 794           | (7)                       |
| Grade 7                    | 870           | 820           | 828           | 858           | 854           | 877           | 848           | 889           | 815           | 845           | 807           | (38)                      |
| Grade 8                    | 865           | 859           | 822           | 812           | 856           | 852           | 875           | 845           | 887           | 813           | 828           | 15                        |
| Grade 9                    | 900           | 899           | 874           | 796           | 834           | 879           | 906           | 871           | 879           | 876           | 771           | (105)                     |
| Grade 10                   | 756           | 800           | 763           | 781           | 709           | 768           | 768           | 840           | 831           | 764           | 787           | 23                        |
| Grade 11                   | 697           | 717           | 726           | 712           | 736           | 688           | 710           | 715           | 748           | 772           | 742           | (30)                      |
| Grade 12                   | 683           | 696           | 695           | 677           | 666           | 633           | 623           | 669           | 657           | 659           | 730           | 71                        |
| <b>Total Enrollment</b>    | <b>10,802</b> | <b>10,740</b> | <b>10,580</b> | <b>10,400</b> | <b>10,475</b> | <b>10,470</b> | <b>10,548</b> | <b>10,405</b> | <b>10,401</b> | <b>10,367</b> | <b>10,350</b> | <b>(17)</b>               |
| <b>Year to Year Change</b> | <b>(50)</b>   | <b>(62)</b>   | <b>(160)</b>  | <b>(180)</b>  | <b>75</b>     | <b>(5)</b>    | <b>78</b>     | <b>(143)</b>  | <b>(4)</b>    | <b>(34)</b>   | <b>(17)</b>   |                           |

**BRANDYWINE SCHOOL DISTRICT  
CHOICE ENROLLMENT HISTORY  
FY14 to FY24**

| Students<br>From | Students<br>To | FY 2013      | FY 2014      | FY 2015      | FY 2016      | FY 2017      | FY 2018      | FY 2019      | FY 2020      | FY 2021      | FY22         | FY23         | FY24         |
|------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Colonial         | Brandywine     | 94           | 97           | 118          | 102          | 105          | 110          | 102          | 104          | 87           | 100          | 91           | 87           |
| Brandywine       | Colonial       | 2            | 3            | 5            | 2            | 3            | 6            | 16           | 14           | 16           | 11           | 11           | 14           |
| Net              |                | 92           | 94           | 113          | 100          | 102          | 104          | 86           | 90           | 71           |              |              |              |
| Red Clay         | Brandywine     | 267          | 267          | 258          | 253          | 229          | 269          | 269          | 281          | 266          | 284          | 216          | 192          |
| Brandywine       | Red Clay       | 121          | 141          | 132          | 157          | 163          | 175          | 190          | 186          | 171          | 187          | 186          | 192          |
| Net              |                | 146          | 126          | 126          | 96           | 66           | 94           | 79           | 95           | 95           |              |              |              |
| Christina        | Brandywine     | 138          | 143          | 156          | 181          | 156          | 156          | 190          | 217          | 203          | 210          | 172          | 154          |
| Brandywine       | Christina      | 35           | 39           | 37           | 24           | 27           | 21           | 23           | 11           | 20           | 24           | 28           | 29           |
| Net              |                | 103          | 104          | 119          | 157          | 129          | 135          | 167          | 206          | 183          |              |              |              |
| Appoquinimink    | Brandywine     | 15           | 18           | 18           | 16           | 14           | 9            | 8            | 5            | 4            | 3            | 3            | 1            |
| Brandywine       | Appoquinimink  | 5            | 3            | 7            | 6            | 6            | 7            | 8            | 3            | 3            | 5            | 2            | 9            |
| Net              |                | 10           | 15           | 11           | 10           | 8            | 2            | 0            | 2            | 1            |              |              |              |
| Other            | Brandywine     | 7            | 3            | 3            | 4            | 3            | 2            | 3            | 3            | 5            | 2            | 2            | 0            |
| Brandywine       | Other          | 1            | 0            | 0            | 1            | 0            | 0            | 0            | 1            | 2            | 0            | 1            | 1            |
| Net              |                | 6            | 3            | 3            | 3            | 3            | 2            | 3            | 2            | 3            |              |              |              |
| Total            | Gain           | 521          | 528          | 553          | 556          | 507          | 546          | 572          | 610          | 565          | 599          | 484          | 434          |
| Total            | Loss           | 164          | 186          | 181          | 190          | 199          | 209          | 237          | 215          | 212          | 227          | 228          | 245          |
| Total            | Net            | 357          | 342          | 372          | 366          | 308          | 337          | 335          | 395          | 353          | 372          | 256          | 189          |
| CHANGE           |                | (20)         | (15)         | 30           | (6)          | (58)         | 29           | (2)          | 60           | (42)         | 19           | (116)        | (67)         |
| Net Impact (\$)  |                | \$ 1,360,200 | \$ 1,149,681 | \$ 1,149,681 | \$ 1,471,256 | \$ 1,256,456 | \$ 1,419,683 | \$ 1,674,497 | \$ 2,066,091 | \$ 2,040,512 | \$ 1,944,789 | \$ 1,740,675 | \$ 1,347,608 |
| Net Per Student  |                | \$ 3,810     | \$ 3,362     | \$ 3,091     | \$ 4,020     | \$ 4,079     | \$ 4,213     | \$ 4,998     | \$ 5,231     | \$ 5,780     | \$ 5,228     | \$ 6,800     | \$ 7,130     |

**BRANDYWINE SCHOOL DISTRICT  
CHARTER ENROLLMENT HISTORY  
FY 14 to FY24**

| CHARTER SCHOOL                       | FY 14              | FY 15              | FY 16              | FY 17              | FY 18              | FY 19              | FY 20              | FY 21              | FY22               | FY23               | FY24               | Change<br>v FY23   |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| WILMINGTON CHARTER                   | 79                 | 56                 | 46                 | 34                 | 27                 | 25                 | 10                 | 8                  | 13                 | 34                 | 48                 | 14                 |
| EASTSIDE                             | 62                 | 67                 | 69                 | 72                 | 74                 | 72                 | 71                 | 85                 | 78                 | 83                 | 72                 | (11)               |
| EDISON CHARTER                       | 155                | 153                | 183                | 152                | 149                | 138                | 154                | 153                | 162                | 155                | 137                | (18)               |
| KUUMBA CHARTER                       | 30                 | 56                 | 94                 | 96                 | 87                 | 69                 | 75                 | 64                 | 65                 | 74                 | 69                 | (5)                |
| DELAWARE MILITARY ACADEMY            | 14                 | 17                 | 24                 | 26                 | 34                 | 36                 | 42                 | 49                 | 53                 | 62                 | 58                 | (4)                |
| MAURICE MOYER ACADEMY (CLOSED)       | 42                 | 41                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| FAMILY FOUNDATIONS CHARTER OF NC     | 17                 | 23                 | 33                 | 33                 | 31                 | 29                 | 31                 | 32                 | 29                 | 28                 | 27                 | (1)                |
| ODYSSEY                              | 113                | 152                | 192                | 218                | 264                | 284                | 311                | 302                | 304                | 329                | 323                | (6)                |
| NEWARK CHARTER                       | -                  | 4                  | 1                  | 2                  | 1                  | -                  | 1                  | 1                  | 4                  | 3                  | 8                  | 5                  |
| DELAWARE COLLEGE PREP (CLOSED)       | 49                 | 52                 | 33                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| REACH ACADEMY (CLOSED)               | 101                | 55                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| PRESTIGE ACADEMY (CLOSED)            | 28                 | 33                 | 28                 | 17                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| DE ACADEMY OF PUBLIC SAFETY (CLOSED) | 16                 | 16                 | 21                 | 23                 | 18                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| LAS AMERICAS ASPIRA ACADEMY          | 9                  | 7                  | 9                  | 7                  | 7                  | 8                  | 14                 | 20                 | 14                 | 17                 | 20                 | 3                  |
| GATEWAY LAB                          | 10                 | 13                 | 9                  | 14                 | 16                 | 12                 | 12                 | 10                 | 11                 | 12                 | 17                 | 5                  |
| DELAWARE DESIGN LAB                  | -                  | -                  | 17                 | 21                 | 22                 | 21                 | -                  | -                  | -                  | -                  | -                  | -                  |
| FIRST STATE MILITARY ACADEMY         | -                  | -                  | 2                  | 1                  | 3                  | 5                  | 8                  | 10                 | 9                  | 10                 | 6                  | (4)                |
| FREIRE CHARTER SCHOOL                | -                  | -                  | 10                 | 20                 | 28                 | 34                 | 41                 | 35                 | 28                 | 35                 | 34                 | (1)                |
| GREAT OAKS                           | -                  | -                  | 15                 | 21                 | 31                 | 37                 | 37                 | 27                 | 26                 | 18                 | 17                 | (1)                |
| THE DELAWARE MET (CLOSED)            | -                  | -                  | 25                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| MOT CHARTER SCHOOL                   | -                  | -                  | -                  | -                  | 2                  | 1                  | 2                  | 3                  | 4                  | 2                  | -                  | (2)                |
| ACADEMIA ANTONIA ALONSO              | -                  | 23                 | 27                 | 35                 | 35                 | 41                 | 36                 | 43                 | 39                 | 37                 | 33                 | (4)                |
| EARLY COLLEGE DSU                    | -                  | 2                  | 8                  | 7                  | 9                  | 9                  | 12                 | 9                  | 7                  | 5                  | 4                  | (1)                |
| FIRST STATE MONTESSORI               | -                  | 143                | 167                | 220                | 254                | 288                | 292                | 298                | 283                | 277                | 295                | 18                 |
| <b>GRAND TOTAL</b>                   | <b>725</b>         | <b>913</b>         | <b>1,013</b>       | <b>1,019</b>       | <b>1,092</b>       | <b>1,109</b>       | <b>1,149</b>       | <b>1,149</b>       | <b>1,129</b>       | <b>1,181</b>       | <b>1,168</b>       | <b>(13)</b>        |
| <b>CHANGE</b>                        | <b>(9)</b>         | <b>188</b>         | <b>100</b>         | <b>6</b>           | <b>73</b>          | <b>17</b>          | <b>40</b>          | <b>0</b>           | <b>(20)</b>        | <b>52</b>          | <b>(13)</b>        |                    |
| <b>GRAND TOTAL PAID</b>              | <b>\$3,038,639</b> | <b>\$3,955,843</b> | <b>\$4,710,651</b> | <b>\$4,926,180</b> | <b>\$5,469,128</b> | <b>\$5,504,101</b> | <b>\$6,028,644</b> | <b>\$6,136,048</b> | <b>\$5,848,767</b> | <b>\$6,327,134</b> | <b>\$5,955,794</b> | <b>(\$371,340)</b> |
| <b>COST PER PUPIL</b>                | <b>\$4,191</b>     | <b>\$4,333</b>     | <b>\$4,650</b>     | <b>\$4,834</b>     | <b>\$5,008</b>     | <b>\$4,963</b>     | <b>\$5,247</b>     | <b>\$5,340</b>     | <b>\$5,180</b>     | <b>\$5,357</b>     | <b>\$5,099</b>     | <b>(\$258)</b>     |