



FINAL OPERATING BUDGET

FISCAL YEAR 2021

JANUARY 25, 2021

Fiscal Year 2021 Final Operating Budget

Executive Summary

Presented by Jason S. Hale, Ed.D., CPA – Chief Financial Officer

The Budget for Fiscal Year 2021 provides an outline of expenditures for the period July 1, 2020 through June 30, 2021. The budget includes a projected June 30, 2021 balance in local funds of approximately \$10.8 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 Budget for FY 2021 is \$211.6 million, an increase of \$5.8 million, or 2.8%, over the FY 2020 budget of \$205.7 million. The increase in budget is due in large part to increases in State and local salary, benefit and Other Employees Costs. The district also received \$3.7 million in Coronavirus related aid from both the Federal Government and New Castle County.

Enrollment and Units

The district's final enrollment for the 2020-2021 school year is 10,405. This represents a decrease of 143 students when compared the 2019-2020 school year. The district generated 758.52 Division I Units in FY 2021, down from 762.02 in FY2020. Because the decrease in enrollment results in lower than 98% of our approved Estimated Unit Count, the district will be guaranteed 760.5 Division I Units for the 2020-21 school year. In addition, as part of an agreement with the Department of Education and Office of Management and Budget, school district will receive one-time relief funding in consideration for the loss in enrollment. The Brandywine School District will receive \$700,138.

Federal Issues & Other

Federal funds have increased slightly from FY 2020. The district has also received \$3,704,288 in various COVID stimulus funding. These funds will be utilized for various COVID related expenses such as PPE, safety and cleaning equipment, student Chromebooks and other distance learning supplies, materials and equipment, curriculum materials and salary related to additional educational services.

State Issues

The State of Delaware has projected a significant reduction in revenue for this year and the next several years. Coronavirus has created a number of unique challenges of which we have never seen before. There continues to be a number of unanswered questions as it relates to state funding. We continue to work with the Department of Education, Office of Management and Budget and the Controller Generals Offices to develop strategies and solutions to these issues.

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 Tax Rate will remain unchanged in FY2021.

BRANDYWINE SCHOOL DISTRICT BUDGET EXPLANATION FY 2021

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 \$3,414,882,184) times 137.1¢ per \$100 of assessed valuation, which is projected to generate revenue of \$46,818,035. **This rate can only be increased through referendum.**

The **second** calculation is based on the New Castle County School Tax District's assessment of \$17,381,130,627. 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 \$16,870,522. **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, which draw students from the City of Wilmington.

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/Reading Specialist/K-3 Special Education)

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 funds, Reading Specialist and K-3 Special Education 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 4.30¢ per \$100 of assessed valuation is needed to provide a \$1,468,399 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 remains unchanged this year at 21.5¢ cents per \$100 of assessed value, to provide funding to service the debt on the final phases of the Brandywine High School and Claymont Elementary School 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 remains unchanged 42.7¢ 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, Local	Operating, NCC Tax Dist.	Debt Svc.	Tuition	Minor Capital	Technology
Referendum required	X		X			
Referendum not required				X	X	
Set by state statute		X				X

STATE FUNDING

Division I Salary Monies

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. The rate for this year is 32.26%.

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 \$7.8 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.

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.

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 30th Unit Count occurs during the final ten school days of September. For the 2020-21 school year the Unit Count occurred the last ten school days ending November 13, 2020.
- October/November - Upon completion of the September 30th 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.
- November/December - The Final Operating Budget is presented to the District Finance Committee for review and comments.
- December/January - After final review from the District Finance Committee, the Final Operating Budget is presented to the Board of Education for approval.

Brandywine School District Projected Revenues FY 2021			
	FY 2021 Budget	FY 2020 Budget	FY 2021 Change
DISCRETIONARY LOCAL FUNDS			
Delinquent and Current Property Taxes*	63,370,114	63,303,195	66,919
Interest Income	550,000	550,000	-
Net Choice Revenue	2,025,689	2,066,091	(40,402)
Charter Payments	(5,612,654)	(5,505,250)	(107,404)
Miscellaneous Income	625,000	625,000	-
June 30 Balance	12,227,565	12,844,902	(617,337)
Total Discretionary Local Revenue	73,185,714	73,883,938	(698,224)
DISCRETIONARY STATE FUNDS			
Division II All Other Costs	1,157,835	1,103,014	54,821
Division II Energy	1,919,453	1,958,626	(39,173)
Equalization	5,225,966	5,332,618	(106,652)
One Time Enrollment Funding	700,138	-	700,138
Ed Sustainment	2,009,499	2,050,509	(41,010)
Total Discretionary State Revenue	11,012,891	10,444,767	568,124
Total Discretionary Revenue	84,198,605	84,328,705	(130,100)
STATE FUNDS			
Personnel	83,874,792	82,172,529	1,702,263
Transportation	3,448,680	3,448,680	-
Early Childhood Assistance Program	394,700	397,200	(2,500)
Opportunity Grant	1,260,875	1,239,076	21,799
Student Success Block Grant	508,318	566,976	(58,658)
Unique Alternatives	2,476,247	2,476,247	-
World Language Immersion	40,000	40,000	-
Education Opportunity	-	225,000	(225,000)
Cost Recovery	105,500	95,500	10,000
Misc. State	150,000	150,000	-
Total State Revenue	92,259,112	90,811,208	1,447,904
TOTAL DISCRETIONARY / STATE REVENUE & CARRYFORWARD	176,457,717	175,139,913	1,317,804

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

NOTE: Discretionary Funds are used for day to day operations of the District, not to include special programs, Federal programs, capital improvements or Debt Service.

Brandywine School District Projected Revenues FY 2021			
	FY 2021 Budget	FY 2020 Budget	FY 2021 Change
TUITION TAX FUNDS			
Tuition Taxes*	14,508,639	14,514,370	(5,730)
Other Tuition Revenue	150,000	150,000	-
Charter Payments	(523,394)	(523,394)	-
June 30 Balance	2,839,816	1,545,142	1,294,674
Total Tuition Tax Revenue	16,975,061	15,686,117	1,288,944
OTHER LOCAL FUNDS			
Tuition Bush Program	125,000	125,000	-
E Rate	40,000	40,000	-
Facility & Pool Rental	140,000	140,000	-
New Castle County Distance Learning	526,303	-	526,303
Indirect Costs	975,000	475,000	500,000
Miscellaneous	150,000	150,000	-
June 30 Balance	3,240,987	2,239,881	1,001,106
Total Other Local Revenue	5,197,290	3,169,881	2,027,409
DEBT SERVICE FUNDS			
Debt Service Revenue*	7,305,287	7,308,172	(2,885)
Interest Income	100,000	150,000	(50,000)
June 30 Balance	3,850,403	3,416,484	433,919
Total Debt Service Revenue	11,255,690	10,874,656	381,034
TECHNOLOGY TAX FUNDS			
Technology Tax Revenue*	492,682	492,877	(195)
June 30 Balance	425,000	721,800	(296,800)
Total Technology Tax Revenue	917,682	1,214,677	(296,995)
MATCH TAX MCI/READING FUNDS			
MCI Tax Revenue*	818,391	818,968	(577)
MCI State Revenue	924,530	996,344	(71,814)
Safety & Security Block Grant	-	362,232	(362,232)
K-3 Spec. Ed Match*	323,916	323,916	-
Reading Tax Revenue*	318,750	318,750	-
Total Match Tax Revenue	2,385,587	2,820,210	(434,623)
FEDERAL FUNDS & OTHER AID			
Consolidated Grant	7,927,633	7,555,630	372,003
GEER COVID-19	263,500	-	263,500
GEER Mental Health	287,946	-	287,946
C.A.R.E.S (Coronavirus Aid)	2,626,539	-	2,626,539
Total Federal & Other Aid Revenue	11,105,618	7,555,630	3,549,988
CHILD NUTRITION FUNDS			
State Cafeteria Salaries	1,250,000	1,250,000	-
Revenue	4,725,000	5,225,000	(500,000)
Total Child Nutrition Revenue	5,975,000	6,475,000	(500,000)
TOTAL OTHER REVENUE & CARRYFORWARD	53,811,928	47,796,172	6,015,757
TOTAL REVENUE & CARRYFORWARD	230,269,645	222,936,085	7,333,561

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

**BRANDYWINE SCHOOL DISTRICT
COUNTY & DISTRICT TAX ASSESSMENTS
FOR FISCAL YEAR 2021**

NEW CASTLE COUNTY SCHOOL TAX DISTRICT

COUNTY ASSESSED TAX BASE				\$	19,885,726,542
LESS: APPOQUINIMINK ASSESSED TAX BASE					2,387,338,645
SMYRNA ASSESSED TAX BASE					117,257,270
NET COUNTY ASSESSED TAX BASE					17,381,130,627
CURRENT EXPENSE TAX RATE ¹	46.8		CENTS		81,343,691
BRANDYWINE PROPORTIONATE SHARE ²	20.7398%				
BRANDYWINE TOTAL (Rate X BSD Share)					16,870,522

BRANDYWINE

Brandywine School District Assessed Tax Base					3,414,882,184
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PROJECTED TAX REVENUES

	FY 2020 TAX		FY 2021 TAX		
	RATE ³	CHANGES	RATE ³		
BSD CURRENT EXPENSE TAX	137.10	-	137.10		46,818,035
NCC CURRENT EXPENSE TAX	46.80	-	46.80		16,870,522
TOTAL CURRENT EXPENSE TAX	183.90	-	183.90		63,688,557
DEBT SERVICE	21.50	-	21.50		7,341,997
TUITION	42.70	-	42.70		14,581,547
MATCH / MINOR CAPITAL IMPROVEMENTS	4.30	-	4.30		1,468,399
TECHNOLOGY TAX	1.45	-	1.45		495,158
TOTAL OTHER TAX	69.95	-	69.95		23,887,101
TOTAL BSD TAX RATE ⁴	253.85	-	253.85		

TOTAL PROJECTED TAX RECEIPTS ⁵				\$	87,575,658
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¹Rate permanently fixed under state law, Title XIV, Sec. 1925(b).

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

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

⁴Brandywine School District average Assessed Valuation \$71,355 will see an increase of \$67.79 annually.

⁵Collections are projected at 99.5% of the total tax billing and include both Current and Delinquent Taxes.

<p align="center">BRANDYWINE SCHOOL DISTRICT BUDGET SUMMARY BY OPERATING UNIT FY 2021</p>							
	CATEGORICAL STATE FUNDS	DISCRETIONARY FUNDS	TUITION TAX FUNDS	OTHER FUNDS	FY 2021 BUDGET	FY 2020 BUDGET	FY 2021 BUDGET CHANGE
DIVISION I / STATE - SALARIES AND OEC'S	85,604,905	-	-	-	85,604,905	84,107,001	1,497,904
DIVISION III / LOCAL - SALARIES AND OEC'S	-	50,655,252	-	3,074,035	53,729,287	54,079,287	(350,000)
SUB TOTAL	85,604,905	50,655,252	-	3,074,035	139,334,192	138,186,288	1,147,904
BOARD OF EDUCATION	-	24,000	-	-	24,000	24,000	-
INSTRUCTIONAL TECHNOLOGY REFRESH	-	-	-	750,000	750,000	750,000	-
CARES / GEER / COVID-19 / NCC Distance Grant	-	-	-	3,704,288	3,704,288	-	3,704,288
PUBLIC INFORMATION	-	127,000	-	-	127,000	127,000	-
SUPERINTENDENT	-	31,500	-	-	31,500	31,500	-
INSTRUCTIONAL SUPPORT	-	169,967	-	-	169,967	179,967	(10,000)
CURRICULUM & INSTRUCTION	-	1,536,000	-	-	1,536,000	1,336,000	200,000
TECHNOLOGY	-	1,118,643	-	455,000	1,573,643	1,573,643	-
SUPPORT SERVICES	-	2,113,000	-	-	2,113,000	2,113,000	-
SPECIAL EDUCATION	-	1,927,500	-	350,000	2,277,500	1,727,500	550,000
SPECIAL EDUCATION UNIQUE ALTERNATIVES	2,476,247	-	-	-	2,476,247	2,476,247	-
COST RECOVERY PROGRAM	95,500	-	-	-	95,500	95,500	-
BUSINESS OFFICE/FINANCE	-	3,420,500	-	-	3,420,500	3,525,500	(105,000)
FACILITIES MANAGEMENT OPERATIONS	-	3,920,000	-	-	3,920,000	3,920,000	-
FEDERAL FUNDS (INCLUDES SALARIES)	-	-	-	7,820,553	7,820,553	7,453,974	366,579
HUMAN RESOURCES	-	104,500	-	-	104,500	104,500	-
CHILD NUTRITION (INCLUDES SALARIES)**	-	-	-	4,725,000	4,725,000	5,225,000	(500,000)
CHILD NUTRITION STATE SALARIES AND OEC'S**	-	-	-	1,250,000	1,250,000	1,250,000	-
OPERATIONS/UTILITIES	-	2,860,000	-	-	2,860,000	2,860,000	-
TRANSPORTATION (INCLUDES SALARIES)	3,448,680	2,301,000	-	-	5,749,680	5,749,680	-
OTHER FUNDS	232,000	-	-	281,000	513,000	563,000	(50,000)
DEBT SERVICE	-	-	-	7,430,984	7,430,984	7,430,984	-
SPECIAL EDUCATION TUITION (INCLUDES SALARIES)	-	-	14,349,750	-	14,349,750	13,527,500	822,250
MATCH TAX MCI	-	-	-	1,540,883	1,540,883	1,885,221	(344,338)
STUDENT SERVICES	-	650,000	-	-	650,000	650,000	-
EARLY CHILDHOOD ASSISTANCE PROGRAM (ECAP)	393,780	77,220	-	107,080	578,080	572,656	5,424
ELEMENTARY EDUCATION SUPPORT	8,000	73,800	-	-	81,800	81,800	-
SECONDARY EDUCATION SUPPORT	-	266,000	-	-	266,000	266,000	-
SUB TOTAL	6,654,207	20,720,630	14,349,750	28,414,788	70,139,375	65,500,172	4,639,203
HANBY (K-5)	-	81,840	-	-	81,840	81,840	-
CARRCROFT (K-5)	-	85,305	-	-	85,305	85,305	-
FORWOOD (K-5)	-	54,405	-	-	54,405	54,405	-
LANCASHIRE (K-5)	-	79,980	-	-	79,980	79,980	-
LOMBARDY (K-5)	-	77,035	-	-	77,035	77,035	-
MAPLE LANE (K-5)	-	72,760	-	-	72,760	72,760	-
MT. PLEAS ELEM. (K-5)	-	122,265	-	-	122,265	122,265	-
CLAYMONT (K-5)	-	145,010	-	-	145,010	145,010	-
HARLAN (K-5)	-	90,250	-	-	90,250	90,250	-
P.S. DUPONT(6-8)	-	174,684	-	-	174,684	164,796	9,888
SPRINGER (6-8)	-	161,850	-	-	161,850	161,850	-
TALLEY (6-8)	-	176,184	-	-	176,184	176,184	-
BRANDYWINE (9-12)	-	173,850	-	-	173,850	155,223	18,627
CONCORD (9-12)	-	184,140	-	-	184,140	184,140	-
MT. PLEASANT HIGH (9-12)	-	325,602	-	-	325,602	325,602	-
SITE	-	-	17,600	-	17,600	17,600	-
BUSH SCHOOL	-	-	104,500	-	104,500	104,500	-
SUB TOTAL	-	2,005,159	122,100	-	2,127,259	2,098,745	28,515
BASE BUDGET	92,259,112	73,381,041	14,471,850	31,488,823	211,600,826	205,785,205	5,815,621
PROJECTED JUNE 30 BALANCE	-	10,817,564	2,503,211	5,348,044	18,668,819		

** CHILD NUTRITION STATE FUNDS ARE EXCLUDED FROM TOTAL
CATEGORICAL STATE FUNDS FOR REPORTING PURPOSES

**BRANDYWINE SCHOOL DISTRICT
DISCRETIONARY BUDGET SUMMARY
BY OPERATING UNIT FY 2021**

	FY 2021 BUDGET	FY 2020 BUDGET	FY 2021 Change
SALARIES AND OEC'S	50,655,252	51,805,252	(1,150,000)
BOARD OF EDUCATION	24,000	24,000	-
PUBLIC INFORMATION	127,000	127,000	-
SUPERINTENDENT	31,500	31,500	-
INSTRUCTIONAL SUPPORT	169,967	179,967	(10,000)
CURRICULUM & INSTRUCTION	1,536,000	1,336,000	200,000
TECHNOLOGY	1,118,643	1,118,643	-
SUPPORT SERVICES	2,113,000	2,113,000	-
SPECIAL EDUCATION	1,927,500	1,727,500	200,000
BUSINESS OFFICE/FINANCE	3,420,500	3,525,500	(105,000)
FACILITIES MANAGEMENT OPERATIONS	3,920,000	3,920,000	-
HUMAN RESOURCES	104,500	104,500	-
TRANSPORTATION	2,301,000	2,301,000	-
OPERATIONS/UTILITIES	2,860,000	2,860,000	-
STUDENT SERVICES	650,000	650,000	-
EARLY CHILDHOOD ASSISTANCE PROGRAM (ECAP)	77,220	77,220	-
ELEMENTARY EDUCATION SUPPORT	73,800	73,800	-
SECONDARY EDUCATION SUPPORT	266,000	266,000	-
SUB TOTAL	20,720,630	20,435,630	285,000
HANBY (K-5)	81,840	81,840	-
CARRCROFT (K-5)	85,305	85,305	-
FORWOOD (K-5)	54,405	54,405	-
LANCASHIRE (K-5)	79,980	79,980	-
LOMBARDY (K-5)	77,035	77,035	-
MAPLE LANE (K-5)	72,760	72,760	-
MT. PLEAS ELEM. (K-5)	122,265	122,265	-
CLAYMONT (K-5)	145,010	145,010	-
HARLAN (K-5)	90,250	90,250	-
P.S. DUPONT(6-8)	174,684	164,796	9,888
SPRINGER (6-8)	161,850	161,850	-
TALLEY (6-8)	176,184	176,184	-
BRANDYWINE (9-12)	173,850	155,223	18,627
CONCORD (9-12)	184,140	184,140	-
MT. PLEASANT HIGH (9-12)	325,602	325,602	-
SUB TOTAL	2,005,159	1,976,645	28,515
	73,381,041	74,217,527	(836,485)
Growth			-1.1%
PROJECTED June 30 Balance	10,817,564		

BRANDYWINE SCHOOL DISTRICT CATEGORICAL STATE BUDGET SUMMARY BY OPERATING UNIT FY 2021			
	FY 2021 BUDGET	FY 2020 BUDGET	FY 2021 Change
SALARIES AND OEC'S	\$85,604,905	\$84,107,001	\$1,497,904
SPECIAL EDUCATION UNIQUE ALTERNATIVES*	2,476,247	2,476,247	-
EARLY CHILDHOOD ASSISTANCE PROGRAM (ECAP)	393,780	393,780	-
COST RECOVERY PROGRAM	95,500	95,500	-
STUDENT SERVICES	-	-	-
OTHER FUNDS	232,000	282,000	(50,000)
TRANSPORTATION	3,448,680	3,448,680	-
ELEMENTARY SUPPORT	8,000	8,000	-
SUB TOTAL	6,654,207	6,704,207	(50,000)
BASE BUDGET	92,259,112	90,811,208	1,447,904
Growth			1.6%
PROJECTED June 30 Balance	-		

BRANDYWINE SCHOOL DISTRICT TUITION BUDGET SUMMARY BY OPERATING UNIT FY 2021			
	FY 2021 BUDGET	FY 2020 BUDGET	FY 2021 Change
SALARIES AND OEC'S	9,044,750	8,222,500	822,250
SPECIAL EDUCATION	5,305,000	5,305,000	-
SITE	17,600	17,600	-
BUSH SCHOOL	104,500	104,500	-
BASE BUDGET	14,471,850	13,649,600	822,250
Growth			6.0%
PROJECTED June 30 Balance	2,503,211		

BRANDYWINE SCHOOL DISTRICT OTHER FUNDS BUDGET SUMMARY BY OPERATING UNIT FY 2021			
	FY 2021 BUDGET	FY 2020 BUDGET	FY 2021 Change
OTHER LOCAL FUNDS	631,000	281,000	350,000
MATCH TAX READING SPECIALISTS SALARY	453,851	453,851	-
K-3 SPECIAL EDUCATION	323,916	323,916	-
INDIRECT COST SALARY/OTHER	2,583,586	1,496,268	1,087,318
DEBT SERVICE	7,430,984	7,430,984	-
TECHNOLOGY MATCH	917,682	1,205,000	(287,318)
MATCH TAX MINOR CAPITAL IMPROVEMENTS	1,540,883	1,885,221	(344,338)
FEDERAL FUNDS	7,927,633	7,555,630	372,003
C.A.R.E.S (Coronavirus Aid, Relief, and Economic Security Act)	3,177,985	-	3,177,985
New Castle County Distance Grant	526,303	-	526,303
CHILD NUTRITION - LOCAL	4,725,000	5,225,000	(500,000)
CHILD NUTRITION - STATE	1,250,000	1,250,000	-
SUB TOTAL	31,488,823	27,106,870	4,381,953
BASE BUDGET	31,488,823	27,106,870	4,381,953
Growth			16.2%
PROJECTED June 30 Balance	5,348,044		

**Brandywine School District
Financial Summary
FY 2021 Budget**

	FY 2021 Budget	FY 2020 Budget	FY 2021 Change	% Change
DISCRETIONARY FUNDS				
Total Discretionary Revenues	84,198,605	84,328,705	(130,100)	-0.15%
Total Discretionary Expenditures	73,381,041	74,217,527	(836,485)	-1.13%
Discretionary Surplus/(Deficit)	10,817,564	10,111,178	706,385	
STATE FUNDS				
Total State Revenues	92,259,112	90,811,208	1,447,904	1.59%
Total State Expenditures	92,259,112	90,811,208	1,447,904	1.59%
State Surplus/(Deficit)	-	-	-	
Projected June 30 Operating Balance**	10,817,564	10,111,178	706,385	
TUITION TAX FUNDS				
Total Tuition Tax Revenues	16,975,061	15,686,117	1,288,944	8.22%
Total Tuition Tax Expenditures	14,471,850	13,649,600	822,250	6.02%
Tuition Tax Surplus/(Deficit)	2,503,211	2,036,517	466,694	
OTHER LOCAL FUNDS				
Total Other Local Revenues	5,197,290	3,169,881	2,027,409	63.96%
Total Other Local Expenditures	3,740,889	2,101,184	1,639,705	78.04%
Other Local Surplus/(Deficit)	1,456,401	1,068,697	387,704	
DEBT SERVICE FUNDS				
Total Debt Service Revenues	11,255,690	10,874,656	381,034	3.50%
Total Debt Service Expenditures	7,430,984	7,430,984	-	0.00%
Debt Service Surplus/(Deficit)	3,824,706	3,443,672	381,034	
TECHNOLOGY TAX FUNDS				
Total Technology Tax Revenues	917,682	1,214,677	(296,995)	-24.45%
Total Technology Tax Expenditures	917,682	1,205,000	(287,318)	-23.84%
Technology Tax Surplus/(Deficit)	-	9,677	(9,677)	
MATCH TAX MCI/READING FUNDS				
State MCI Revenue	924,530	1,320,260	(395,730)	-29.97%
Total Match Tax MCI/Reading/K3 Revenues	1,461,057	1,499,950	(38,893)	-2.59%
Total Match Tax MCI/Reading/K3 Expenditures	2,318,650	2,339,072	(20,422)	-0.87%
Match Tax MCI/Reading Surplus/(Deficit)	66,937	481,138	(414,201)	
FEDERAL & OTHER				
Total Federal & Other Revenues	11,105,618	7,555,630	3,549,988	46.98%
Total Federal & Other Expenditures	11,105,618	7,555,630	3,549,988	46.98%
Federal & Other Surplus/(Deficit)	-	-	-	
CHILD NUTRITION FUNDS				
Total Revenues	5,975,000	6,475,000	(500,000)	-7.72%
Total Expenditures	5,975,000	6,475,000	(500,000)	-7.72%
Child Nutrition Surplus/(Deficit)	-	-	-	
Total Revenues Available	230,269,645	222,936,085	7,333,561	3.29%
Total Budgeted Expenditures	211,600,826	205,785,205	5,815,621	2.83%
Projected June 30 Balance All Funds	18,668,819	17,150,880	1,517,939	

** Does not include \$3.2 Million Emergency Reserve Account balance

**BRANDYWINE SCHOOL DISTRICT
BUDGET FY 2021**

BOARD OF EDUCATION

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99900000	95466 Subscriptions/Dues		\$15,000			\$15,000
99900000	95482 Travel		\$3,000			\$3,000
99900000	99533 Contracted Services		\$4,000			\$4,000
99900000	99540 Board Dinners		\$2,000			\$2,000
		-	\$24,000	-	-	\$24,000

INSTRUCTIONAL TECHNOLOGY REFRESH

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99900200	95234 Computer Hardware			\$500,000		\$500,000
99900200	95235 Compute Software			\$250,000		\$250,000
		-	-	\$750,000	-	\$750,000

PUBLIC INFORMATION

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 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		\$98,000			\$98,000
		-	\$127,000	-	-	\$127,000

SUPERINTENDENT

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99910100	95482 Travel		\$5,000			\$5,000
99910100	95493 Supplies		\$2,500			\$2,500
99910100	95499 Administration		\$24,000			\$24,000
		-	\$31,500	-	-	\$31,500

INSTRUCTIONAL SUPPORT

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99910110	95482 Travel		\$5,000			\$5,000
99910110	90858 Research		\$45,000			\$45,000
	95493 Supplies		\$40,000			\$40,000
99910110	99533 Contracted Services		\$10,000			\$10,000
99910110	95428 Graduation		\$28,000			\$28,000
99910110	95499 Administration		\$10,000			\$10,000
99910110	95104 Integrated Studies		\$31,967			\$31,967
		-	\$169,967	-	-	\$169,967

CURRICULUM & INSTRUCTION

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99920000	95037 Foreign Language		\$120,175			\$120,175
99920000	95042 Health		\$1,700			\$1,700
99920000	95054 Math		\$510,000			\$510,000
99920000	95065 Science		\$36,950			\$36,950
99920000	95068 Social Studies		\$28,050			\$28,050
99920000	95082 English/Language Arts		\$250,000			\$250,000
99920000	95215 Gifted And Talented		\$74,000			\$74,000
99920000	95259 Enrichment Art/Music		\$196,700			\$196,700
99920000	95435 Instruction/Curriculum		-			-
99920000	95438 Local Testing Programs		\$173,605			\$173,605
99920000	95455 Professional Development		\$22,300			\$22,300
99920000	95271 Advanced Placement Test		\$13,360			\$13,360
99920000	95474 Textbooks		\$75,000			\$75,000
99920000	95482 Travel		\$3,660			\$3,660
99920000	95493 Supplies		\$5,000			\$5,000
99920000	99525 Student Travel		-			-
99920000	95A65 ESL		\$7,000			\$7,000
99920000	95B03 Correlates of Achievement		\$10,000			\$10,000
99920000	99533 Contracted Services		\$8,500			\$8,500
99920000	99741 Instructional Support		-			-
		-	\$1,536,000	-	-	\$1,536,000

**BRANDYWINE SCHOOL DISTRICT
BUDGET FY 2021**

TECHNOLOGY

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99920600	95093	Computer Networking		\$11,000			\$11,000
99920600	95234	Computer Hardware			\$167,682		\$167,682
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		\$681,643	\$287,318		\$968,961
			-	\$1,118,643	\$455,000	-	\$1,573,643

SUPPORT SERVICES

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99921000	93108	Transforming Lives - Brandywine		\$1,350,000			\$1,350,000
99921000	95205	Alternative Schools - Consortium		\$188,000			\$188,000
99921000	95218	Intervention		\$540,000			\$540,000
99921000	95274	Consortium		\$13,000			\$13,000
99921000	95470	Support Services		\$22,000			\$22,000
			-	\$2,113,000	-	-	\$2,113,000

SPECIAL EDUCATION LOCAL

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99921050	95212	Extra Time Programs		\$25,000			\$25,000
99921050	95216	Homebound		\$40,000			\$40,000
99921050	95224	504 Funds - Districtwide		\$25,000			\$25,000
99921050	95228	Substitutes		\$5,000			\$5,000
99921050	95468	Summer School		\$15,000			\$15,000
99921050	95493	Supplies		\$15,000			\$15,000
99921050	99533	Contracted Services		\$1,437,500	\$350,000		\$1,787,500
99921050	99999	Misc.		\$365,000			\$365,000
			-	\$1,927,500	\$350,000	-	\$2,277,500

SPECIAL EDUCATION UNIQUE ALTERNATIVES

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99930200	95454	Private Placement Tuition	\$2,076,247				\$2,076,247
99930200	99533	Contracted Services	\$400,000				\$400,000
			\$2,476,247	-	-	-	\$2,476,247

COST RECOVERY PROGRAM

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99930400	95482	Travel	\$1,000				\$1,000
99930400	95493	Supplies	\$1,500				\$1,500
99930400	95512	Salaries	\$93,000				\$93,000
			\$95,500	-	-	-	\$95,500

BUSINESS OFFICE/FINANCE

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940000	95228	Substitutes		\$1,400,000			\$1,400,000
99940000	95409	Contingency		\$415,000			\$415,000
99940000	90858	Research		-			-
99940000	95452	Printing		\$168,000			\$168,000
99940000	95482	Travel		\$7,500			\$7,500
99940000	95483	Tuition Reimbursement		\$100,000			\$100,000
99940000	95493	Supplies		\$10,000			\$10,000
99940000	95495	Equipment Rental		\$480,000			\$480,000
99940000	99524	Insurance		\$235,000			\$235,000
99940000	99533	Contracted Services		\$270,000			\$270,000
99940000	99599	Legal Fees		\$160,000			\$160,000
99940000	95602	Athletics		\$50,000			\$50,000
99940000	95628	Officials Fees (All buildings)		\$125,000			\$125,000
			-	\$3,420,500	-	-	\$3,420,500

**BRANDYWINE SCHOOL DISTRICT
BUDGET FY 2021**

FACILITIES MANAGEMENT OPERATIONS

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940050	93332 Networks		\$75,000			\$75,000
99940050	95064 Safety		\$275,000			\$275,000
99940050	95412 Custodial Supplies		\$360,000			\$360,000
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

STATE SALARIES

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940200	90862 Academic Support	\$505,317				\$505,317
99940200	95201 Academic Excellence	\$1,204,546				\$1,204,546
99940200	95202 Academic Excellence Salaries	\$903,140				\$903,140
99940200	95233 Reading Specialist	\$69,904				\$69,904
99940200	95415 District Office	\$2,270,212				\$2,270,212
99940200	95421 Facilities Maintenance	\$286,432				\$286,432
99940200	95429 Guidance	\$64,405				\$64,405
99940200	95512 Salaries	\$20,122				\$20,122
99940200	95445 Nurses	\$1,336,546				\$1,336,546
99940200	95449 Paraprofessionals	\$2,033,358				\$2,033,358
99940200	95463 Sick Leave Pay Off Bank	\$341,938				\$341,938
99940200	95468 Summer School	\$800,491				\$800,491
99940200	95471 Support Services	\$700,173				\$700,173
99940200	95488 Visiting Teacher	\$220,043				\$220,043
99940200	95497 Vacation Leave Pay Off Bank	\$139,856				\$139,856
99940200	95528 Teacher	\$57,758,609				\$57,758,609
99940200	95A30 Driver Education	\$484,000				\$484,000
99940200	99531 Custodial Services	\$7,065,872				\$7,065,872
99940200	99545 Related Services	\$2,898,446				\$2,898,446
99940200	99715 Secretaries	\$207,608				\$207,608
99940200	99720 School Office	\$4,108,371				\$4,108,371
99940200	99783 Secretaries	\$548,835				\$548,835
99940200	99784 Senior Secretaries	\$1,063,929				\$1,063,929
99940200	99785 Financial Secretaries	\$231,798				\$231,798
99940200	99786 Administrative Secretaries	\$340,954				\$340,954
		\$85,604,905	-	-	-	\$85,604,905

**BRANDYWINE SCHOOL DISTRICT
BUDGET FY 2021**

LOCAL SALARIES

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940400	90862	Academic Support	\$336,115			\$336,115
99940400	95048	Jrotc	\$132,969			\$132,969
99940400	95201	Academic Excellence	\$756,685			\$756,685
99940400	95202	Academic Excellence Salaries	\$906,392			\$906,392
99940400	95233	Reading Specialist	\$97,755	\$453,851		\$551,606
99940400	95415	District Office	\$2,151,108			\$2,151,108
99940400	95420	Extra Pay Extra Responsibility	\$1,951,977			\$1,951,977
99940400	95421	Facilities Maintenance	\$330,517			\$330,517
99940400	95429	Guidance	\$83,085			\$83,085
99940400	95445	Nurses	\$862,895			\$862,895
99940400	95449	Paraprofessionals	\$32,546			\$32,546
99940400	95463	Sick Leave Pay Off Bank	\$2,068			\$2,068
99940400	95468	Summer School	\$73,145	\$1,296,268		\$1,369,413
99940400	95488	Visiting Teacher	\$149,310	\$323,916		\$473,226
99940400	95497	Vacation Leave Pay Off Bank	\$38,848	\$500,000		\$538,848
99940400	95528	Teacher	\$30,906,388	\$500,000		\$31,406,388
99940400	95627	Athletic Fields	\$8,116			\$8,116
99940400	95A30	Driver Education	\$328,382			\$328,382
99940400	95A50	Early Childhood Initiatives	\$63,307			\$63,307
99940400	95A65	ESL	\$228,666			\$228,666
99940400	95A80	Guidance Services and Homeless	\$85,756			\$85,756
99940400	95519	Security	\$231,008			\$231,008
99940400	99531	Custodial Services	\$3,708,190			\$3,708,190
99940400	95471	Technology	\$615,588			\$615,588
99940400	99545	Related Services	\$1,283,043			\$1,283,043
99940400	99715	Secretaries	\$112,978			\$112,978
99940400	99720	SCHOOL OFFICE	\$3,270,051			\$3,270,051
99940400	99753	Secretary Substitute	\$126,518			\$126,518
99940400	99754	Custodial Substitute	\$331,267			\$331,267
99940400	99783	Secretaries	\$360,821			\$360,821
99940400	99784	Senior Secretaries	\$589,403			\$589,403
99940400	99785	Financial Secretaries	\$97,068			\$97,068
99940400	99786	Administrative Secretaries	\$213,384			\$213,384
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
		-	\$50,655,252	\$3,074,035	-	\$53,729,287

TITLE I

Operating Unit	Program Code	FEDERAL FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940500	93102	Carrcroft Elementary School	\$301,735			\$301,735
99940500	93107	Maple Lane Elementary School	\$256,300			\$256,300
99940500	93109	Claymont Elementary School	\$495,000			\$495,000
99940500	93110	David W. Harlan Es	\$366,600			\$366,600
99940500	95512	Salaries	\$363,635			\$363,635
99940500	93111	Pierre S. Dupont Est	\$527,975			\$527,975
99940500	93115	Talley Middle School	\$394,000			\$394,000
99940500	93118	Mount Pleasant Est	\$329,000			\$329,000
99940500	93116	Brandywine High School	\$72,912			\$72,912
99940500	95482	Travel	\$7,000			\$7,000
99940500	95493	Supplies	\$58,161			\$58,161
99940500	99533	Contracted Services	\$126,211			\$126,211
99940500	99555	Indirect Costs	\$124,867			\$124,867
99940500	99702	Audit Fees	-			-
		\$3,423,396	-	-	-	\$3,423,396

IDEA

Operating Unit	Program Code	FEDERAL FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940501	95482	Travel	\$29,727			\$29,727
99940501	95493	Supplies	\$225,001			\$225,001
99940501	95512	Salaries	\$2,326,880			\$2,326,880
99940501	99533	Contracted Services	\$209,899			\$209,899
99940501	99555	Indirect Costs	\$151,471			\$151,471
		\$2,942,978	-	-	-	\$2,942,978

**BRANDYWINE SCHOOL DISTRICT
BUDGET FY 2021**

TITLE II

Operating Unit	Program Code		FEDERAL FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940502	95512	Salaries	\$465,315				\$465,315
99940502	99533	Contracted Services	\$222,958				\$222,958
99940502	99555	Indirect Costs	\$22,424				\$22,424
			\$710,697	-	-	-	\$710,697

TITLE III

Operating Unit	Program Code		FEDERAL FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940503	95493	Supplies	\$10,200				\$10,200
99940503	95512	Salaries	\$27,569				\$27,569
99940503	99533	Contracted Services	\$12,167				\$12,167
99940503	99555	Indirect Costs	\$998				\$998
			\$50,934	-	-	-	\$50,934

PERKINS

Operating Unit	Program Code		FEDERAL FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940504	99533	Contracted Services	\$17,500				\$17,500
99940504	95482	Travel	-				-
99940504	95493	Supplies	\$56,591				\$56,591
99940504	99534	Capital Outlay	\$34,251				\$34,251
			\$108,342	-	-	-	\$108,342

OTHER STATE/LOCAL/FEDERAL FUNDS

Operating Unit	Program Code		FEDERAL FUNDS	LOCAL FUNDS	OTHER STATE FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940505	95407	CTE Innovation Grant	\$15,000		-		\$15,000
99940505	99768	Lancashire Immersion Grant (00231)			\$10,000		\$10,000
99940505	99769	Maple Lane Immersion Grant (00231)			\$10,000		\$10,000
99940505	99770	Claymont Immersion Grant (00231)			\$12,000		\$12,000
99940505	99771	Misc. Grant			-		-
99940505	99772	Misc. Grant			-		-
99940505	99773	Misc. Grant			-		-
99940505	99774	Misc. Grant			-		-
99940505	99775	Misc. Grant			-		-
99940505	99776	Misc. Grant			-		-
99940505	99777	Misc. Grant			-		-
99940505	99778	Misc. Grant			-		-
99940505	99779	Misc. Grant			-		-
99940505	99780	Misc. Grant			-		-
99940505	99800	Misc. Grant			-		-
99940505	99801	Misc. Grant			-		-
99940505	99802	Misc. Grant			-		-
99940505	99999	Misc. Grant	\$200,000		\$200,000		\$400,000
			\$215,000	-	\$232,000	-	\$447,000

Title IV

Operating Unit	Program Code		FEDERAL FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940410	99554	Salaries	\$91,701				\$91,701
99940410	99533	Contracted Services	\$191,785				\$191,785
99940410	99555	Indirect Costs	\$7,154				\$7,154
99940410	95493	Supplies	\$78,566				\$78,566
			\$369,206	-	-	-	\$369,206

**BRANDYWINE SCHOOL DISTRICT
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HUMAN RESOURCES

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99950000	95430 Health Services		\$15,000			\$15,000
99950000	95455 Professional Development		\$12,000			\$12,000
99950000	95459 Recruiting		\$20,000			\$20,000
99950000	95482 Travel		\$10,000			\$10,000
99950000	95493 Supplies		\$15,000			\$15,000
99950000	95494 Teacher Of The Year		\$2,500			\$2,500
99950000	99519 Security		\$10,000			\$10,000
99950000	99533 Contracted Services		\$20,000			\$20,000
		-	\$104,500	-	-	\$104,500

CHILD NUTRITION

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99960000	95404 Child Nutrition			\$2,100,000		\$2,100,000
99960000	95416 Div I Salaries/Other State Prog			\$475,000		\$475,000
99960000	95463 Sick Leave Pay Off Bank			\$25,000		\$25,000
99960000	95482 Travel			\$4,000		\$4,000
99960000	95493 Supplies			\$235,000		\$235,000
99960000	95496 Equipment			\$325,000		\$325,000
99960000	95510 Child Nutrition-State Salaries	\$1,250,000		-		\$1,250,000
99960000	95511 Child Nutrition-Local Salaries			\$500,000		\$500,000
99960000	95512 Salaries			\$700,000		\$700,000
99960000	99533 Contracted Services			\$225,000		\$225,000
99960000	97201 East Side Charter School			\$125,000		\$125,000
99960000	99999 Misc. Expenses			\$11,000		\$11,000
		\$1,250,000	-	\$4,725,000	-	\$5,975,000

OPERATIONS/UTILITIES

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99960200	99520 Telephone		\$140,000			\$140,000
99960200	99547 Electricity		\$1,795,000			\$1,795,000
99960200	95422 Leases (St. H & CCC)		\$150,000			\$150,000
99960200	99548 Gas-Propane		\$350,000			\$350,000
99960200	99549 Water/Sewage		\$425,000			\$425,000
		-	\$2,860,000	-	-	\$2,860,000

TRANSPORTATION

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99960300	95205 Alternative Schools		\$30,000			\$30,000
99960300	95424 Field Trips		\$68,000			\$68,000
99960300	95463 Sick Leave Pay Off Bank		\$25,000			\$25,000
99960300	95468 Summer School	\$60,000	\$50,000			\$110,000
99960300	95481 Transportation	\$100,000	\$75,000			\$175,000
99960300	95493 Supplies	\$1,000	\$8,500			\$9,500
99960300	95512 Salaries	\$2,747,680	\$1,319,500			\$4,067,180
99960300	95513 Operations	\$30,000	\$95,000			\$125,000
99960300	99533 Contracted Service Transportation		\$25,000			\$25,000
99960300	95602 Athletics		\$80,000			\$80,000
99960300	99521 Fuel	\$190,000	\$175,000			\$365,000
99960300	99535 Maintenance And Support	\$160,000	\$190,000			\$350,000
99960300	99554 Homeless	\$160,000	\$35,000			\$195,000
99960300	99714 Activities Transportation		\$125,000			\$125,000
		\$3,448,680	\$2,301,000	-	-	\$5,749,680

OTHER FUNDS

Operating Unit	Program Code	CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99960350	95037 Foreign Language (Torgau)			\$31,000		\$31,000
99960350	95060 Pre-K			\$80,000		\$80,000
99960350	95065 STEM			\$20,000		\$20,000
99960350	95250 Child Care			\$25,000		\$25,000
99960350	95274 BRINC (Consortium)			\$125,000		\$125,000
		-	-	\$281,000	-	\$281,000

**BRANDYWINE SCHOOL DISTRICT
BUDGET FY 2021**

DEBT SERVICE

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99970000	99999	DEBT SERVICE			\$7,430,984		\$7,430,984
			-	-	\$7,430,984	-	\$7,430,984

SPECIAL EDUCATION TUITION

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99970020	95212	Extra Time Programs				\$50,000	\$50,000
99970020	95228	Substitutes				\$65,000	\$65,000
99970020	95449	Paraprofessionals				\$65,000	\$65,000
99970020	95454	Private Placement Tuition				\$800,000	\$800,000
99970020	95463	Sick Leave Pay Off Bank				\$25,000	\$25,000
99970020	95468	Summer School				\$440,000	\$440,000
99970020	95482	Travel				\$2,500	\$2,500
99970020	95493	Supplies				\$140,000	\$140,000
99970020	95512	Salaries				\$9,044,750	\$9,044,750
99970020	95521	Needs-Based Tuition (Building Use this)				\$90,000	\$90,000
99970020	99533	Contracted Services				\$2,250,000	\$2,250,000
99970020	99539	Special School Tuition Payment				\$1,377,500	\$1,377,500
			-	-	-	\$14,349,750	\$14,349,750

MATCH TAX MCI/READING

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99970200	95442	Minor Capital Projects			\$1,540,883		\$1,540,883
99970200	95064	Safety & Security Block Grant			-		-
			-	-	\$1,540,883	-	\$1,540,883

STUDENT SERVICES

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99970650	95064	Safety - Constable		\$25,000			\$25,000
99970650	95445	Nurses		\$115,000			\$115,000
99970650	99537	School Resource Officers		\$510,000			\$510,000
			-	\$650,000	-	-	\$650,000

ECAP

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER FED FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
9310170B	95512	Salaries	\$393,780	\$66,224	\$80,475		\$540,479
9310170B	95482	Travel/Mileage		\$400			\$400
9310170B	95455	Professional Development		\$350			\$350
9310170B	95636	Uniform Fund		\$200			\$200
9310170B	95466	Membership Dues		\$410			\$410
9310170B	95493	Office Supplies		\$2,500	\$18,000		\$20,500
9310170B	99555	Indirect Cost		-	\$3,181		\$3,181
9310170B	99556	Classroom Supplies		\$2,986	\$5,424		\$8,410
9310170B	95618	Activities Fund		\$600			\$600
9310170B	95A06	Policy Council		\$300			\$300
9310170B	95450	Parent Engagement		\$500			\$500
9310170B	95430	Dental/Medical Expenses		\$250			\$250
9310170B	95424	Field Trips		\$2,500			\$2,500
			\$393,780	\$77,220	\$107,080	-	\$578,080

**BRANDYWINE SCHOOL DISTRICT
BUDGET FY 2021**

Elementary Education

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 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
			\$8,000	\$73,800	-	-	\$81,800

Secondary Education

Operating Unit	Program Code		CATEGORICAL STATE FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99990060	95029	Drivers Ed/Supp Materials		\$54,000			\$54,000
99990060	95270	Avid-Advance Via Individual Determ		\$50,000			\$50,000
99990060	95271	Advanced Placement Tests		\$35,000			\$35,000
99990060	95021	Computer Instruction		\$40,000			\$40,000
99990060	95434	Dual Enrollment/Early College		\$20,000			\$20,000
99990060	99741	Instructional Support		\$17,000			\$17,000
99990060	95468	Summer School		\$50,000			\$50,000
			-	\$266,000	-	-	\$266,000

CARES / GEER / COVID-19 / NCC Distance Grant

Operating Unit	Program Code		FEDERAL FUNDS	LOCAL FUNDS	OTHER LOCAL FUNDS	TUITION TAX FUNDS	FY 21 BUDGET
99940800	95493	Supplies	\$1,351,104		-		\$1,351,104
99940800	95496	Equipment	\$500,000		-		\$500,000
99940800	95512	Salaries	\$379,915		-		\$379,915
99940800	99533	Contracted Services	\$209,250		-		\$209,250
99940800	99555	Indirect Costs	\$174,216		-		\$174,216
99940800	COVID-19	CoVID-19	\$563,500		\$526,303		\$1,089,803
			\$3,177,985	-	\$526,303	-	\$3,704,288

**BRANDYWINE SCHOOL DISTRICT
ENROLLMENT AND UNIT HISTORY
FY 11 to FY 21**

	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Change From PY
Brandywine SITE								19	26	22	25	3
Hanby	521	526	523	566	562	567	543	541	528	515	494	(21)
Carrcroft	488	493	492	501	501	518	500	510	517	483	444	(39)
Forwood	425	455	439	450	411	393	369	364	349	351	359	8
Lancashire	510	518	528	532	559	531	512	520	499	516	520	4
Lombardy	515	532	540	558	540	519	494	505	497	491	451	(40)
Maple Lane	415	443	446	446	448	427	436	441	428	422	410	(12)
Mt. Pleasant	813	805	821	816	764	759	755	721	730	741	710	(31)
Claymont	737	751	787	817	803	824	827	833	853	845	822	(23)
Harlan	383	363	379	387	393	353	344	341	361	360	357	(3)
PS Dupont	879	950	952	955	952	904	915	899	886	880	932	52
Springer MS	874	818	823	855	881	858	828	873	873	917	833	(84)
Talley MS	719	751	798	729	666	714	754	797	789	811	790	(21)
Brandywine HS	1,026	999	989	905	906	824	740	720	781	839	940	101
Concord HS	1,353	1,315	1,217	1,099	1,086	1,126	1,153	1,182	1,116	1,084	1,052	(32)
Mt Pleasant HS	867	929	959	1,032	1,120	1,108	1,073	1,024	1,045	1,062	1,078	16
Bush	132	153	159	154	148	155	157	185	192	209	188	(21)
Totals	10,657	10,801	10,852	10,802	10,740	10,580	10,400	10,475	10,470	10,548	10,405	(143)

	Actual 10-11	Actual 11-12	Actual 12-13	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Change From PY
Regular PreK	91	123	138	131	130	129	116	136	154	147	137	(10)
Regular K-3	3,093	3,165	3,241	3,285	3,184	3,083	3,013	2,957	2,956	3,004	2,830	(174)
Regular 4-12	6,475	6,520	6,427	6,308	6,319	6,190	6,087	6,084	5,994	5,984	6,003	19
Basic Special Ed.	609	604	669	708	687	747	699	766	828	822	866	44
Intensive Special Ed.	239	256	261	242	298	288	300	331	325	360	329	(31)
Complex Special Ed.	150	133	116	128	122	143	185	201	213	231	240	9
Totals	10,657	10,801	10,852	10,802	10,740	10,580	10,400	10,475	10,470	10,548	10,405	(143)

Units

Regular PreK	7.11	9.61	10.78	10.23	10.16	10.08	9.06	10.63	12.03	11.48	10.70	(0.78)
Regular K-3	190.92	195.37	200.09	202.77	196.54	190.31	185.99	182.53	182.47	184.20	174.69	(9.51)
Regular 4-12	323.75	326.00	321.35	315.40	315.95	309.50	304.35	304.20	299.70	299.20	300.15	0.95
Basic Special Ed.	72.51	71.89	79.65	84.32	81.79	88.93	83.21	91.19	98.57	100.24	103.10	2.86
Intensive Special Ed.	39.87	42.70	43.51	40.33	49.67	48.00	50.00	55.17	54.17	60.00	54.83	(5.17)
Complex Special Ed.	57.60	51.06	44.54	49.14	46.92	55.00	71.15	77.31	81.92	88.85	92.31	3.46
Vocational	17.00	16.89	17.26	15.96	17.97	17.65	16.57	16.48	16.48	18.05	22.74	4.69
Totals	708.76	713.52	717.18	718.15	719.00	719.47	720.33	737.51	745.34	762.02	758.52	(3.50)

**BRANDYWINE SCHOOL DISTRICT
GRADE LEVEL ENROLLMENT HISTORY
FY 11 to FY 21**

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Pre-K	134	157	160	157	149	157	157	185	192	209	188
K	806	795	780	860	786	744	736	788	717	719	671
Grade 1	827	840	858	830	838	810	749	753	823	731	736
Grade 2	782	824	882	856	823	843	798	753	765	868	728
Grade 3	778	811	836	869	867	807	849	790	779	798	840
Grade 4	820	788	819	841	832	852	812	869	810	790	797
Grade 5	794	828	780	817	835	835	836	823	868	818	795
Grade 6	831	848	847	801	819	824	827	859	819	885	821
Grade 7	832	840	880	870	820	828	858	854	877	848	889
Grade 8	807	827	845	865	859	822	812	856	852	875	845
Grade 9	879	924	880	900	899	874	796	834	879	906	871
Grade 10	837	768	815	756	800	763	781	709	768	768	840
Grade 11	782	763	693	697	717	726	712	736	688	710	715
Grade 12	748	788	777	683	696	695	677	666	633	623	669
Total Enrollment	10,657	10,801	10,852	10,802	10,740	10,580	10,400	10,475	10,470	10,548	10,405

**BRANDYWINE SCHOOL DISTRICT
CHOICE ENROLLMENT HISTORY
FY11 to FY21**

Students From	Students To	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Colonial	Brandywine	85	100	94	97	118	102	105	110	102	104	87
Brandywine	Colonial	0	0	2	3	5	2	3	6	16	14	16
Net		85	100	92	94	113	100	102	104	86	90	71
Red Clay	Brandywine	244	293	267	267	258	253	229	269	269	281	266
Brandywine	Red Clay	122	131	121	141	132	157	163	175	190	186	171
Net		122	162	146	126	126	96	66	94	79	95	95
Christina	Brandywine	145	134	138	143	156	181	156	156	190	217	203
Brandywine	Christina	29	31	35	39	37	24	27	21	23	11	20
Net		116	103	103	104	119	157	129	135	167	206	183
Appoquinimink	Brandywine	10	10	15	18	18	16	14	9	8	5	4
Brandywine	Appoquinimink	2	0	5	3	7	6	6	7	8	3	3
Net		8	10	10	15	11	10	8	2	0	2	1
Other	Brandywine	3	2	7	3	3	4	3	2	3	3	5
Brandywine	Other	1	0	1	0	0	1	0	0	0	1	2
Net		2	2	6	3	3	3	3	2	3	2	3
Total	Gain	487	539	521	528	553	556	507	546	572	610	565
Total	Loss	154	162	164	186	181	190	199	209	237	215	212
Total	Net	333	377	357	342	372	366	308	337	335	395	353

**BRANDYWINE SCHOOL DISTRICT
CHARTER ENROLLMENT HISTORY
FY 11 to FY21**

CHARTER SCHOOL	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
WILMINGTON CHARTER	92	106	89	79	56	46	34	27	25	10	8
EASTSIDE	71	66	72	62	67	69	72	74	72	71	85
EDISON CHARTER	181	175	174	155	153	183	152	149	138	154	153
KUUMBA CHARTER	28	27	25	30	56	94	96	87	69	75	64
DELAWARE MILITARY ACADEMY	28	23	17	14	17	24	26	34	36	42	49
MAURICE MOYER ACADEMY (CLOSED)	34	37	28	42	41	-	-	-	-	-	-
FAMILY FOUNDATIONS CHARTER OF NC	17	12	14	17	23	33	33	31	29	31	32
ODYSSEY	66	73	90	113	152	192	218	264	284	311	302
PENCADER (CLOSED)	17	19	17	-	-	-	-	-	-	-	-
NEWARK CHARTER	1	4	4	-	4	1	2	1	-	1	1
DELAWARE COLLEGE PREP (CLOSED)	35	39	44	49	52	33	-	-	-	-	-
REACH ACADEMY (CLOSED)	49	67	102	101	55	-	-	-	-	-	-
PRESTIGE ACADEMY (CLOSED)	34	47	41	28	33	28	17	-	-	-	-
DE ACADEMY OF PUBLIC SAFETY (CLOSED)	-	3	10	16	16	21	23	18	-	-	-
LAS AMERICAS ASPIRA ACADEMY	-	5	10	9	7	9	7	7	8	14	20
GATEWAY LAB	-	17	14	10	13	9	14	16	12	12	10
DELAWARE DESIGN LAB	-	-	-	-	-	17	21	22	21	-	-
FIRST STATE MILITARY ACADEMY	-	-	-	-	-	2	1	3	5	8	10
FREIRE CHARTER SCHOOL	-	-	-	-	-	10	20	28	34	41	35
GREAT OAKS	-	-	-	-	-	15	21	31	37	37	27
THE DELAWARE MET (CLOSED)	-	-	-	-	-	25	-	-	-	-	-
MOT CHARTER SCHOOL	-	-	-	-	-	-	-	2	1	2	3
ACADEMIA ANTONIA ALONSO	-	-	-	-	23	27	35	35	41	36	43
EARLY COLLEGE DSU	-	-	-	-	2	8	7	9	9	12	9
FIRST STATE MONTESSORI	-	-	-	-	143	167	220	254	288	292	298
CAMPUS COMMUNITY	-	-	1	-	-	-	-	-	-	-	-
GRAND TOTAL	653	720	752	725	913	1,013	1,019	1,092	1,109	1,149	1,149