



Brandywine School District Final Budget Fiscal Year 2025

December 16, 2024

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Fiscal Year 2025 Final Operating Budget

Executive Summary

Presented by Jill M. Floore – Chief Financial Officer

The Final Budget for Fiscal Year 2025 provides an outline of expenditures for the period July 1, 2024 through June 30, 2025. The budget includes a projected June 30, 2025 balance in local funds of approximately \$7.2 million. The Brandywine School District requires a fiscal year-end local fund balance of roughly \$8.5 million for anticipated salaries and expenditures made prior to the receipt of tax revenues in September. The voter approved Referendum in February, 2024, included a phased-in increase of \$.25 in the FY25 and \$.20 in FY26 to reestablish the necessary carry-forward balance.

The Total Budget for FY 2025 is \$257.7 million, an increase of \$6.3 million, or 2.5%, over the FY 2025 Preliminary Budget. The most significant increase in budget is due to \$5.8 million of additional state funding earned for unit growth based on the final September 30 Unit Count. This includes additional state funding in Division I, II, III and related services.

Enrollment and Units

The district's final enrollment for the 2024-2025 school year is 10,349. This represents a decrease of 1 student when compared the 2023-2024 school year but reflects an increase of 33 units due to needs-based funding. Charter school and Choice enrollment has a net increase of 136 students attending Brandywine School District.

Federal Issues & Other

Federal funds for the FY25 Final Budget are estimated at \$8.3 million, unchanged from the Preliminary estimates. Funds from the federal Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA), also known as the American Rescue Plan Act, or ESSER III, expired on September 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 \$3.7 million, or roughly 5% of anticipated local expense tax collections, and is not included in the carryforward balance.

The total district tax rate increased by \$.25 cents as a result of the February Referendum, but also includes a decrease of \$.03 cents for Debt Service based on retiring past bond obligations and an increase in Tuition of \$.03 cents for FY25 based on an increase in tuition related needs-based funding expenses, for a net change of \$.25 cents. Certificates of Necessity for major capital construction projects were submitted and denied for a second straight year. Debt Service tax rates are projected to continue to decline by an estimated \$.011 cents by 2030. FY25 will see the completion of Reassessment for all tax parcels and require a recalculation of the tax rate for FY26 based on new assessment values.

**BRANDYWINE SCHOOL DISTRICT
BUDGET EXPLANATION FY 2025**

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 \$3,510,196,049) times 162.1¢ per \$100 of assessed valuation, which is projected to generate revenue of \$56,615,777. **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 \$17,791,338,507. 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 \$17,268,679. **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 .4.3¢ per \$100 of assessed valuation is needed to provide a \$1,501,837 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 14.5¢ 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 FY25 by 3 cents to 47.7¢ 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

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 30th Unit Count occurs during the final ten school days of September.
- November/December - 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.
- December/January - The Final Operating Budget is presented to the District Finance Committee for review and comments.
- December/January - 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 2025**

NEW CASTLE COUNTY SCHOOL TAX DISTRICT

COUNTY ASSESSED TAX BASE			\$ 20,692,017,677
LESS: APPOQUINIMINK ASSESSED TAX BASE			2,782,772,500
SMYRNA ASSESSED TAX BASE			117,906,670
NET COUNTY ASSESSED TAX BASE			17,791,338,507
NCC TAX POOL RATE ¹	0.468	CENTS	83,263,464
BRANDYWINE PROPORTIONATE SHARE ²	20.7398%		
BRANDYWINE TOTAL (Rate X BSD Share)			17,268,679

BRANDYWINE

Brandywine School District Assessed Tax Base			3,510,196,049
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PROJECTED TAX REVENUES

	FY 2024 TAX		FY 2025 TAX	
	RATE ³	CHANGES	RATE ³	
BSD CURRENT EXPENSE TAX	1.371	0.250	1.621	56,615,777
NCC CURRENT EXPENSE TAX POOL	0.468	-	0.468	17,268,679
TOTAL CURRENT EXPENSE TAX	1.839	0.25	2.089	73,884,456
DEBT SERVICE	0.175	(0.030)	0.145	5,064,335
TUITION	0.447	0.030	0.477	16,659,917
OPP FUND/READING/MCI MATCH	0.043	-	0.043	1,501,837
TECHNOLOGY TAX	0.0145	-	0.0145	506,434
TOTAL OTHER TAX	0.6795	-	0.6795	23,732,523
TOTAL BSD TAX RATE⁴	2.5185	0.25	2.7685	

TOTAL PROJECTED TAX RECEIPTS⁵			\$ 97,616,979
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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 \$72,701

⁵Collections 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.

**Brandywine School District
Projected Operating Revenues FY 2025**

	FY2025 Final Budget	FY2025 Prelim Budget	Difference		FY2024 Final Budget
			Final vs Prelim	% Change	
LOCAL CURRENT EXPENSE FUNDS					
Delinquent and Current Property Taxes*	73,656,482	73,656,482	0	0.0%	64,585,602
Interest Income	1,961,520	1,750,000	211,520	12.1%	700,000
Net Choice Revenue	2,202,276	1,426,559	775,717	54.4%	1,611,270
Charter Payments	(6,109,875)	(6,551,373)	441,498	-6.7%	(5,955,794)
Miscellaneous Income	625,000	625,000	0	0.0%	625,000
Indirect	300,065	270,000	30,065	11.1%	240,000
June 30 Balance**	6,607,946	6,607,946	0	0.0%	9,370,847
Total Current Year Local Revenue	72,635,468	71,176,667	1,458,801	2.0%	71,176,925
DISCRETIONARY STATE FUNDS					
Division II All Other Costs	2,920,416	2,500,355	420,061	16.8%	2,357,692
Division II Energy	2,277,246	2,189,504	87,742	4.0%	2,167,826
Div III Equalization	6,180,674	6,020,794	159,880	2.7%	5,877,668
CSCRP and Tech Block Grant	345,402	55,922	289,480	517.6%	65,000
Ed Sustainment	2,162,425	2,160,324	2,101	0.1%	2,117,965
Total Discretionary State Revenue	13,886,163	12,926,899	959,264	7.4%	12,586,151
Total Local and Discretionary State Revenue	86,521,631	84,103,567	2,418,064	2.9%	83,763,076
CATEGORICAL STATE FUNDS					
Personnel	111,304,180	106,812,427	4,491,753	4.2%	98,990,419
Transportation	7,317,316	7,317,316	0	0.0%	6,306,929
Opportunity Funds	3,630,353	3,630,353	(0)	0.0%	2,962,112
Related Services Cash-In	1,703,294	1,144,666	558,628	48.8%	1,116,966
Safety and Security	740,320	740,320	-	0.0%	745,639
Unique Alternatives (includes FY24 funds)	1,469,938	960,331	509,607	53.1%	1,219,503
Substitute Grant	135,740	135,140	600	0.4%	167,754
HB200- Mental Health Block Grant	653,046	653,046	-	0.0%	-
World Language Immersion	173,813	55,000	118,813	216.0%	155,823
Athletic Trainer Block Grant	137,944	-	137,944	-	-
Academic Excellence Cash-In	300,516	-	300,516	-	54,333
WLC	40,002	1,250,975	(1,210,973)	-96.8%	1,131,825
Other State Grants	542,104	350,000	192,104	54.9%	672,101
Total Categorical State Revenue	128,148,565	123,049,574	5,098,992	4.1%	113,523,404
TOTAL LOCAL AND STATE REVENUE (includes current and June 30 Carry-Over)	221,278,142	213,761,086	7,517,056	3.5%	197,286,480

* 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 \$3.7M Emergency Reserve

Brandywine School District Revenues				
Projected Revenues FY25 - Other Sources (Current Year and June 30 Balance)				
	FY2025 Final Budget	FY2025 Prelim Budget	Difference FY25 Final vs Prelim	FY 2024 Final Budget
TUITION TAX FUNDS				
Tuition Taxes*	16,659,917	16,659,917	(0)	15,443,772
Other Tuition Revenue	383,929	383,929	-	252,114
Charter Payments	(1,043,659)	(978,552)	(65,107)	(710,316)
Tuition Payments Special Schools	(1,147,745)	(1,147,745)	-	(1,066,683)
June 30 Balance	3,897,973	3,897,973	-	4,142,879
Total Current Year Tuition Tax Revenue	14,852,442	14,917,549	(65,107)	13,918,887
OTHER LOCAL FUNDS				
Tuition Bush Program	221,156	221,156	-	138,000
E Rate	26,000	26,000	-	33,460
Facility & Pool Rental	200,000	200,000	-	220,000
Other Local	200,000	200,000	-	200,000
June 30 Balance	6,559,212	6,559,212	-	5,877,110
Total Current Year Other Local Revenue	647,156	647,156	-	591,460
DEBT SERVICE FUNDS				
Debt Service Revenue*	5,064,335	5,064,335	-	6,046,219
Interest Income	225,016	200,000	25,016	100,000
June 30 Balance	5,021,012	5,021,012	-	4,629,785
Total Current Year Debt Service Revenue	5,289,351	5,264,335	25,016	6,146,219
TECHNOLOGY TAX FUNDS				
Technology Tax Revenue*	506,434	506,434	-	500,972
June 30 Balance	921,048	921,048	-	656,372
Total Current Year Technology Tax Revenue	506,434	506,434	-	500,972
MATCH TAX MCI/READING FUNDS				
MCI Tax Revenue*	764,378	764,378	-	629,899
MCI State Revenue	1,143,786	1,143,786	-	983,283
Enhanced MCI State	876,388	876,388	-	-
Reading/Opp Match Tax Revenue*	737,459	737,459	-	855,744
June 30 Balance	595,865	595,865	-	618,982
Total Current Match Tax Revenue	3,522,011	3,522,011	-	2,468,926
FEDERAL FUNDS & OTHER AID				
Title I	3,563,462	3,563,462	-	3,711,735
Title II	710,816	710,816	-	739,406
Title III	74,039	74,039	-	69,549
Title IV	437,546	437,546	-	437,546
CTE Perkins	273,927	273,927	-	281,748
IDEA 611	3,175,272	3,175,272	-	3,206,703
IDEA 619	112,115	112,115	-	112,629
ESSER II and III Balance (prior year)	365,376	365,376	-	8,160,003
Total Federal & Other Aid Revenue	8,712,553	8,712,553	-	16,719,319
CHILD NUTRITION FUNDS				
State Cafeteria Salaries	1,349,029	1,349,029	-	1,250,000
Revenue (federal and local)	5,928,299	5,928,299	-	6,148,725
June 30 Balance	3,466,325	3,466,325	-	-
Total Current Year Child Nutrition Revenue	7,277,328	7,277,328	-	7,398,725
TOTAL CURRENT YEAR OTHER REVENUE	40,807,276	40,847,367	(40,091)	47,744,508
TOTAL REVENUE	262,085,418	254,608,453	7,476,965	245,030,988
MAJOR CAPITAL IMPROVEMENT FUNDS				
Bush Early Childhood Center (100% State)				8,200,000

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

**BRANDYWINE SCHOOL DISTRICT
BUDGET SUMMARY BY OPERATING UNIT
FY25 Final Budget**

Operating Unit	Categorical State Funds	Local and State Discretionary	Tuition Tax Funds	Other Local or Federal Funds	FY25 Final Budget	FY25 Prelim Budget	Difference Final vs Prelim	FY 2024 FINAL BUDGET
99940200	DIVISION I / STATE - SALARIES AND OEC'S	109,504,180	-	-	109,504,180	103,938,222	5,565,958	98,990,419
99940400	DIVISION III / LOCAL - SALARIES AND OEC'S	-	60,163,248	1,900,000	62,938,248	62,668,942	269,306	58,924,667
	SUBTOTAL SALARIES	109,504,180	60,163,248	1,900,000	172,442,428	166,607,164	5,835,264	157,915,086
99900000	BOARD OF EDUCATION	-	30,000	-	30,000	30,000	-	30,000
99900200	INSTRUCTIONAL TECHNOLOGY REFRESH	289,402	-	-	939,402	939,402	-	300,000
99910000	PUBLIC INFORMATION	-	110,000	-	110,000	110,000	-	107,000
99910100	SUPERINTENDENT	-	34,000	-	34,000	34,000	-	34,000
99910110	STUDENT SERVICES	-	205,000	-	205,000	205,000	-	205,000
99910115	ACADEMIC ACHIEVEMENT (ASST SUPERINTENDENT)	-	125,000	-	125,000	125,000	-	95,000
99920000	CURRICULUM & INSTRUCTION	300,516	1,936,000	-	2,236,516	2,136,000	100,516	1,536,000
99920600	TECHNOLOGY	-	1,126,305	-	1,632,738	1,632,738	-	1,573,643
99921000	STUDENT SUPPORT SERVICES	-	1,980,000	-	1,980,000	1,980,000	-	1,425,000
99921050	SPECIAL EDUCATION	1,703,294	1,188,183	-	2,891,477	2,891,476	1	2,542,500
99930400	NURSES	-	125,000	-	125,000	125,000	-	54,333
99940000	BUSINESS OFFICE/FINANCE	-	60,000	-	60,000	60,000	-	60,000
99900300	DISTRICT-WIDE SERVICES	-	3,995,000	-	3,995,000	3,795,000	200,000	1,795,000
99940050	FACILITIES MANAGEMENT	-	4,037,600	-	4,037,600	4,037,600	-	3,920,000
99950000	HUMAN RESOURCES	-	174,500	-	174,500	174,500	-	134,500
99960200	OPERATIONS/UTILITIES	-	3,502,684	-	3,502,684	3,502,684	-	3,400,664
99960300	TRANSPORTATION (INCLUDES SALARIES)	7,317,316	2,657,587	-	9,974,903	9,974,903	-	8,764,516
99970675	OPPORTUNITY FUND	3,630,353	-	-	3,630,353	3,630,353	-	3,129,866
99940100	CONTINGENCY	-	515,000	-	515,000	515,000	-	315,000
99970650	SAFETY & SECURITY	540,320	575,000	-	1,115,320	1,115,320	-	1,280,639
99990050	ELEMENTARY EDUCATION SUPPORT	-	154,000	-	154,000	154,000	-	81,800
99990060	SECONDARY EDUCATION SUPPORT	154,166	194,000	-	348,166	294,000	54,166	294,000
9310110A	HANBY (K-5)	-	106,622	-	106,622	106,622	-	100,349
9310112A	CARRCROFT (K-5)	-	97,476	-	97,476	97,476	-	91,830
9310124A	FORWOOD (K-5)	-	67,980	-	67,980	67,980	-	62,528
9310128A	LANCASHIRE (K-5)	-	97,230	-	97,230	97,230	-	79,980
9310130A	LOMBARDY (K-5)	-	90,112	-	90,112	90,112	-	84,209
9310132A	MAPLE LANE (K-5)	-	89,874	-	89,874	89,874	-	72,760
9310176A	MT. PLEAS ELEM. (K-5)	-	135,477	-	135,477	135,477	-	123,765
9310151A	CLAYMONT (K-5)	-	178,837	-	178,837	178,837	-	171,851
9310156A	HARLAN (K-5)	-	115,833	-	115,833	115,833	-	104,057
9310170A	P.S. DUPONT(6-8)	-	200,508	-	200,508	200,508	-	194,629
9310178A	SPRINGER (6-8)	-	183,906	-	183,906	183,906	-	180,323
9310180A	TALLEY (6-8)	-	226,333	-	226,333	226,333	-	219,957
9310190A	BRANDYWINE (9-12)	-	206,600	-	206,600	206,600	-	197,505
9310194A	CONCORD (9-12)	-	206,214	-	206,214	206,214	-	197,546
9310196A	MT. PLEASANT HIGH (9-12)	-	354,907	-	354,907	354,907	-	342,412
99990200	COMMUNITY ENGAGEMENT	-	105,000	-	105,000	105,000	-	-
999910120	WILMINGTON LEARNING COLLABORATIVE	-	-	-	250,000	1,250,975	(1,000,975)	1,131,825
	SUBTOTAL OPERATIONS	13,935,366	25,187,768	-	40,529,567	41,175,860	(646,292)	34,433,987
99930200	SPECIAL EDUCATION UNIQUE ALTERNATIVES (STATE)	1,469,938	-	-	1,469,938	960,331	509,607	1,219,503
99970020	SPECIAL EDUCATION TUITION	-	-	13,199,996	13,199,996	13,199,996	0	12,571,425
9310108A	SITE	-	-	120,000	120,000	106,000	14,000	100,000
9310510A	BUSH SCHOOL	-	-	235,000	235,000	202,000	33,000	190,000
99980000	SUMMER SCHOOL	876,185	250,000	675,000	2,542,185	2,392,185	150,000	2,067,185
	SUBTOTAL TUITION	2,346,123	250,000	14,229,996	17,567,119	16,860,512	706,607	16,148,113
	TOTAL OPERATING	125,785,669	85,601,016	16,129,996	3,022,434	230,539,114	5,895,579	208,497,186
99970000	DEBT SERVICE/MAJOR CAPITAL IMPROVEMENT	-	-	-	6,744,539	6,744,539	-	5,969,443
99970200	MINOR CAPITAL IMPROVEMENT	2,020,174	-	-	2,784,549	2,784,549	-	1,613,182
9994050X	FEDERAL FUNDS (INCLUDES SALARIES)	-	-	-	8,712,553	8,712,553	-	8,559,316
99940505	OTHER STATE/FEDERAL GRANTS	715,917	-	-	715,917	350,000	365,917	672,101
99960000	CHILD NUTRITION (INCLUDES SALARIES)	2,228,802	-	-	5,927,699	8,156,501	-	7,661,482
	SUB TOTAL OTHER FUNDS	4,964,893	-	-	27,114,059	26,748,142	365,917	24,475,524
	BUSH School Construction (100% State)	-	-	-	-	-	-	8,200,000
	Total Budget All Funds	130,750,562	85,601,016	16,129,996	25,171,600	257,653,174	6,261,496	232,972,710
	Projected June 30 Local Funds Balance	-	7,239,159	-	-	2,938,709	-	-
	DIFFERENCE FROM FY25 PRELIM BUDGET	-	66,565	-	-	(69,272)	-	-

**BRANDYWINE SCHOOL DISTRICT
ENROLLMENT AND UNIT HISTORY
FY15 to FY25**

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Actual 24-25	Change From PY	Change by Grade Band
Brandywine SITE					19	26	22	25	21				-	
Hanby	566	562	567	543	541	528	515	494	508	530	514	520	6	
Carrcroft	501	501	518	500	510	517	483	444	445	477	476	475	(1)	
Forwood	450	411	393	369	364	349	351	359	361	351	366	384	18	
Lancashire	532	559	531	512	520	499	516	520	515	514	479	510	31	
Lombardy	558	540	519	494	505	497	491	451	434	464	460	466	6	
Maple Lane	446	448	427	436	441	428	422	410	398	363	358	363	5	
Mt. Pleasant	816	764	759	755	721	730	741	710	718	704	710	674	(36)	
Claymont	817	803	824	827	833	853	845	822	849	850	913	937	24	Elementary
Harlan	387	393	353	344	341	361	360	357	340	337	343	322	(21)	32
PS Dupont	955	952	904	915	899	886	880	932	847	821	749	730	(19)	Middle
Springer MS	855	881	858	828	873	873	917	833	820	797	800	776	(24)	(23)
Talley MS	729	666	714	754	797	789	811	790	836	841	880	900	20	
Brandywine HS	905	906	824	740	720	781	839	940	969	950	941	897	(44)	High
Concord HS	1,099	1,086	1,126	1,153	1,182	1,116	1,084	1,052	1,008	1,107	1,015	994	(21)	(55)
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	1,084	10	Bush
Bush	154	148	155	157	185	192	209	188	215	247	272	317	45	45
Totals	10,802	10,740	10,580	10,400	10,475	10,470	10,548	10,405	10,401	10,367	10,350	10,349	(1)	(1)

	Actual 13-14	Actual 14-15	Actual 15-16	Actual 16-17	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Actual 23-24	Actual 24-25	Change From PY
Regular PreK	131	130	129	116	136	154	147	137	150	89	110	115	5
Regular K-3	3,285	3,184	3,083	3,013	2,957	2,956	3,004	2,830	2,559	2,580	2,588	2,603	15
Regular 4-12	6,308	6,319	6,190	6,087	6,084	5,994	5,984	6,003	6,005	5,823	5,650	5,524	(126)
Basic Special Ed.	708	687	747	699	766	828	822	866	1,094	936	930	938	8
Intensive Special Ed.	242	298	288	300	331	325	360	329	341	533	607	636	29
Complex Special Ed.	128	122	143	185	201	213	231	240	252	406	465	533	68
Totals	10,802	10,740	10,580	10,400	10,475	10,470	10,548	10,405	10,401	10,367	10,350	10,349	(1)

Units

Regular PreK	10.23	10.16	10.08	9.06	10.63	12.03	11.48	10.70	11.72	6.95	13.10	13.69	0.59
Regular K-3	202.77	196.54	190.31	185.99	182.53	182.47	184.20	174.69	157.96	159.26	159.75	160.68	0.93
Regular 4-12	315.40	315.95	309.50	304.35	304.20	299.70	299.20	300.15	300.25	291.15	282.50	276.20	-6.30
Basic Special Ed.	84.32	81.79	88.93	83.21	91.19	98.57	100.24	103.10	122.38	107.76	110.71	111.67	0.96
Intensive Special Ed.	40.33	49.67	48.00	50.00	55.17	54.17	60.00	54.83	56.83	88.83	101.17	106.00	4.83
Complex Special Ed.	49.14	46.92	55.00	71.15	77.31	81.92	88.85	92.31	96.92	156.15	178.85	205.00	26.15
Vocational	15.96	17.97	17.65	16.57	16.48	16.48	18.05	22.74	19.35	21.95	18.76	24.66	5.90
Totals	718.15	719.00	719.47	720.33	737.51	745.34	762.02	758.52	765.41	832.05	864.84	897.90	33.06

Change by Year	0.97	0.85	0.47	0.86	17.18	7.83	16.68	(3.50)	6.89	66.64	32.79	33.06	0.27
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**BRANDYWINE SCHOOL DISTRICT
GRADE LEVEL ENROLLMENT HISTORY
FY 15 to FY 25**

	<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>FY25</u>	<u>Change from PY</u>
Pre-K	149	157	157	185	192	209	188	216	248	272	317	45
K	786	744	736	788	717	719	671	726	739	728	761	33
Grade 1	838	810	749	753	823	731	736	724	776	771	780	9
Grade 2	823	843	798	753	765	868	728	734	746	804	773	(31)
Grade 3	867	807	849	790	779	798	840	743	738	759	814	55
Grade 4	832	852	812	869	810	790	797	840	763	766	758	(8)
Grade 5	835	835	836	823	868	818	795	800	827	791	762	(29)
Grade 6	819	824	827	859	819	885	821	801	801	794	781	(13)
Grade 7	820	828	858	854	877	848	889	815	845	807	813	6
Grade 8	859	822	812	856	852	875	845	887	813	828	796	(32)
Grade 9	899	874	796	834	879	906	871	879	876	771	797	26
Grade 10	800	763	781	709	768	768	840	831	764	787	739	(48)
Grade 11	717	726	712	736	688	710	715	748	772	742	726	(16)
Grade 12	696	695	677	666	633	623	669	657	659	730	732	2
Total Enrollment	10,740	10,580	10,400	10,475	10,470	10,548	10,405	10,401	10,367	10,350	10,349	(1)
Year to Year Change	(62)	(160)	(180)	75	(5)	78	(143)	(4)	(34)	(17)	(1)	-

**BRANDYWINE SCHOOL DISTRICT
CHOICE ENROLLMENT HISTORY
FY15 to FY25**

Students From	Students To	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY22	FY23	FY24	FY25
Colonial	Brandywine	118	102	105	110	102	104	87	100	91	87	111
Brandywine	Colonial	5	2	3	6	16	14	16	11	11	14	11
Net		113	100	102	104	86	90	71				
Red Clay	Brandywine	258	253	229	269	269	281	266	284	216	192	229
Brandywine	Red Clay	132	157	163	175	190	186	171	187	186	192	204
Net		126	96	66	94	79	95	95				
Christina	Brandywine	156	181	156	156	190	217	203	210	172	154	204
Brandywine	Christina	37	24	27	21	23	11	20	24	28	29	19
Net		119	157	129	135	167	206	183				
Appoquinimink	Brandywine	18	16	14	9	8	5	4	3	3	1	4
Brandywine	Appoquinimink	7	6	6	7	8	3	3	5	2	9	8
Net		11	10	8	2	0	2	1				
Other	Brandywine	3	4	3	2	3	3	5	2	2	0	7
Brandywine	Other	0	1	0	0	0	1	2	0	1	1	1
Net		3	3	3	2	3	2	3				
Total	Gain	553	556	507	546	572	610	565	599	484	434	555
Total	Loss	181	190	199	209	237	215	212	227	228	245	243
Total	Net	372	366	308	337	335	395	353	372	256	189	312
CHANGE		30	(6)	(58)	29	(2)	60	(42)	19	(116)	(67)	123

**BRANDYWINE SCHOOL DISTRICT
CHARTER ENROLLMENT HISTORY
FY 15 to FY25**

CHARTER SCHOOL	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY22	FY23	FY24	FY25	Change v FY24
WILMINGTON CHARTER	56	46	34	27	25	10	8	13	34	48	64	16
EASTSIDE	67	69	72	74	72	71	85	78	83	72	60	(12)
EDISON CHARTER	153	183	152	149	138	154	153	162	155	137	127	(10)
KUUMBA CHARTER	56	94	96	87	69	75	64	65	74	69	62	(7)
DELAWARE MILITARY ACADEMY	17	24	26	34	36	42	49	53	62	58	60	2
MAURICE MOYER ACADEMY (CLOSED)	41	-	-	-	-	-	-	-	-	-	-	-
FAMILY FOUNDATIONS CHARTER OF NC	23	33	33	31	29	31	32	29	28	27	32	5
ODYSSEY	152	192	218	264	284	311	302	304	329	323	309	(14)
NEWARK CHARTER	4	1	2	1	-	1	1	4	3	8	9	1
DELAWARE COLLEGE PREP (CLOSED)	52	33	-	-	-	-	-	-	-	-	-	-
REACH ACADEMY (CLOSED)	55	-	-	-	-	-	-	-	-	-	-	-
PRESTIGE ACADEMY (CLOSED)	33	28	17	-	-	-	-	-	-	-	-	-
DE ACADEMY OF PUBLIC SAFETY (CLOSED)	16	21	23	18	-	-	-	-	-	-	-	-
LAS AMERICAS ASPIRA ACADEMY	7	9	7	7	8	14	20	14	17	20	19	(1)
GATEWAY LAB	13	9	14	16	12	12	10	11	12	17	23	6
DELAWARE DESIGN LAB	-	17	21	22	21	-	-	-	-	-	-	-
FIRST STATE MILITARY ACADEMY	-	2	1	3	5	8	10	9	10	6	4	(2)
FREIRE CHARTER SCHOOL	-	10	20	28	34	41	35	28	35	34	35	1
GREAT OAKS	-	15	21	31	37	37	27	26	18	17	18	1
THE DELAWARE MET (CLOSED)	-	25	-	-	-	-	-	-	-	-	-	-
MOT CHARTER SCHOOL	-	-	-	2	1	2	3	4	2	-	-	-
ACADEMIA ANTONIA ALONSO	23	27	35	35	41	36	43	39	37	33	34	1
EARLY COLLEGE DSU	2	8	7	9	9	12	9	7	5	4	5	1
FIRST STATE MONTESSORI	143	167	220	254	288	292	298	283	277	295	295	-
GRAND TOTAL	913	1,013	1,019	1,092	1,109	1,149	1,149	1,129	1,181	1,168	1,156	(12)