The Budget for Fiscal Year 2020 provides an outline of expenditures for the period July 1, 2019 through June 30, 2020. The budget includes a projected June 30, 2020 balance in local funds of approximately $10.1 million. The Brandywine School District requires roughly $8.5 million for expected expenditures in the following fiscal year prior to the receipt of tax revenues in September.

The Budget for FY 2020 is $205.5 million, an increase of $10.3 million over the FY 2019 budget of $195.2 million. The increase in budget is due in large part to increases in State and local salary and Other Employees Costs. In addition, the district received additional funds from the state for K-3 Special Education and nearly $1.3 million is Opportunity Grant funds to provide additional support for our English Language Learners, those living in poverty and to support mental health initiatives.

**Enrollment and Units**
The district’s final enrollment for the 2019-2020 school year is 10,548. This represents a increase of 78 students over the 2018-2019 school year. The district generated 762.02 Division I Units in FY 2020, up from 745.36 in FY2019.

**Federal Issues**
Federal funds have increased slightly from FY 2019.

**State Issues**
The State’s 2018 Operating Budget decreased funding for public education by $26 million. Brandywine School District’s portion of the reduction was $1.9 million. The reduction was not restored in the State’s 2019 or 2020 budget and is expected to be a recurring reduction moving forward. The reduction is being offset by both reductions in budgets and through the use of Local funds.

The State’s 2020 Operating Budget includes a 2% increase to the State portion of salaries. In addition, Other Employment Costs have decreased from 32.46% in 2019 to 32.33% in 2020.

**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 and is not included in the carryforward balance.

The Brandywine School District Tax Rate increased 9.5¢ in FY2020 due to increases in Debt Service (3¢), Tuition (5¢) and Match and Minor Capital Improvement (1.5¢).