

**PRELIMINARY & TENTATIVE
FIRST PUBLIC HEARING
JULY 29, 2024**

CALL TO ORDER: School Board Chair, Candace Osteen

PUBLIC HEARING Presented by: Shannon Rodriguez

MILLAGE RATES

	(1) PROPOSED 2024-2025	(2) ACTUAL 2023-2024	(3) ROLLBACK RATE 2024-2025	(1-3) DIFFERENCE	(1-3)/3 PERCENT CHANGE
REQUIRED LOCAL EFFORT	3.1300	3.1860	3.0103	0.1197	3.98%
DISCRETIONARY OPERATING	0.7480	0.7480	0.7067	0.0413	5.84%
CAPITAL IMPROVEMENT	1.5000	1.5000	1.4173	0.0827	5.84%
TOTAL	5.3780	5.4340	5.1343	0.2437	4.75%

TOTAL TAXABLE VALUE

1,611,397,320

Public Hearing Closed

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 29, 2024**

FUND 100 - GENERAL OPERATING

ESTIMATED SOURCES OF FUNDS

TOTAL ESTIMATED SOURCES	29,592,451
TRANSFERS IN	500,000
ESTIMATED BEGINNING FUND BALANCE	5,364,242
TOTAL SOURCES OF FUNDS	35,456,693

ESTIMATED USES OF FUNDS

NEW APPROPRIATIONS	29,592,451
TOTAL APPROPRIATIONS	29,592,451
RESERVE FOR INVENTORY	100,000
RESERVE FOR FAMILY EMPOWERMENT SCHOLARSHIPS	3,103,015
RESERVES-8% of SOURCES	2,367,396
RESERVE FOR CONTINGENCIES	291,441
ESTIMATED ENDING FUND BALANCE	5,861,852
TOTAL USES OF FUNDS	35,454,303

Diff Sources and Uses	2,389.92
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Reoccurring Revenues	29,592,451
Family Empowerment Scholarship.	(3,103,015)
Reoccurring Expenditures	(29,592,451)
Difference	(3,103,015)

Financial Condition Ratio	8.98%
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2,389.92

Financial Condition Ratio	8.98%
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**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 29, 2024**

FUND 100 - GENERAL FUND

ESTIMATED SOURCES

FEDERAL:

ROTC	70,000
MEDICAID	120,000
HIPPY GRANT	125,000
ADULT VOC REHABILITATION	50,000
TOTAL FEDERAL	365,000

STATE:

FEFP	17,540,533
WORKFORCE DEVELOPMENT	1,077,686
RACING COMMISSION	223,250
STATE LICENSE TAX	20,000
CLASS SIZE REDUCTION CATEGORICAL	2,701,682
PIPELINE	511,398
PRESCHOOL	400,000
MISCELLANEOUS	61,000
TOTAL STATE	22,535,549

LOCAL:

TAXES	
REQUIRED LOCAL EFFORT	4,797,318
DISCRETIONARY MILLAGE	1,109,584
RENT	30,000
VOCATIONAL FEES	155,000
PRESCHOOL FEES	200,000
MISCELLANEOUS	400,000
TOTAL LOCAL	6,691,902

TOTAL ESTIMATED REVENUES	29,592,451
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Transfers-In	500,000
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**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
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FUND 100 - GENERAL FUND

APPROPRIATIONS:
ANALYSIS BY OBJECT:

	OBJECT	2023-2024 ACTUAL EXPENDITURES & ENCUMBRANCES	2024-2025 TENTATIVE BUDGET
SALARIES	100	15,484,690.96	16,878,313.15
FRINGE BENEFITS	200	4,502,844.56	4,727,986.79
PURCHASED SERVICES	300	4,502,558.51	4,637,635.27
ENERGY SERVICES	400	1,156,194.01	1,184,129.71
SUPPLIES	500	777,351.73	807,455.87
CAPITAL OUTLAY	600	552,922.74	582,922.74
OTHER COSTS	700	737,149.97	774,007.47
TOTAL APPROPRIATIONS		27,713,712.48	29,592,451.00

ANALYSIS BY FUNCTION:

	FUNCTION	2023-2024 ACTUAL EXPENDITURES & ENCUMBRANCES	2024-2025 TENTATIVE BUDGET
INSTRUCTIONAL	5000	13,990,205.52	15,128,149.61
PUPIL PERSONNEL SERVICES	6100	828,620.52	890,051.55
INSTRUCTIONAL MEDIA	6200	198,414.95	208,335.70
INSTRUCTION & CURRICULUM	6300	667,108.49	700,463.91
STAFF TRAINING	6400	266,954.63	280,302.36
INSTRUCTIONAL TECHNOLOGY	6500	229,267.83	250,731.22
BOARD OF EDUCATION	7100	561,268.47	589,331.89
GENERAL ADMINISTRATION	7200	400,641.72	430,673.81
SCHOOL ADMINISTRATION	7300	2,024,424.77	2,125,646.01
FACILITIES ACQUISITION AND CONSTRUCTION	7400	15,535.96	15,535.96
FISCAL SERVICES	7500	524,023.79	560,224.98
FOOD SERVICE	7600	2,245.87	2,458.17
CENTRAL SERVICES	7700	401,109.13	391,290.58
PUPIL TRANSPORTATION	7800	1,985,383.22	2,084,652.38
OPERATION OF PLANT	7900	3,648,756.86	3,841,194.70
MAINTENANCE OF PLANT	8100	571,912.03	608,507.63
ADMINISTRATIVE TECHNOLOGY	8200	909,863.18	956,213.46
COMMUNITY SERVICES	9100	503,511.50	528,687.08
TOTAL APPROPRIATIONS		27,729,248.44	29,592,451.00

**BRADFORD COUNTY SCHOOL BOARD
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FUND 360 - CAPITAL OUTLAY AND DEBT SERVICE

ESTIMATED NEW REVENUE

CO & DS FLOWTHROUGH - MVL	105,499
INTEREST ON CO & DS WITHHELD	<u>2,844</u>
TOTAL ESTIMATED REVENUE	108,342
ESTIMATED FUND BALANCE	667,728
TOTAL SOURCES OF FUNDS	<u>776,070</u>

USES OF FUNDS

ESTIMATED APPROPRIATIONS	776,070
ESTIMATED FUND BALANCE	<u>-</u>
TOTAL USES OF FUNDS	<u>776,070</u>

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
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FUND 370 - LOCAL CAPITAL IMPROVEMENT FUND

ESTIMATED NEW REVENUE	
LCIF MILLAGE	2,417,096
ESTIMATED BEGINNING FUND BALANCE	3,270,000

TOTAL SOURCES OF FUNDS	5,687,096
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USES OF FUNDS

ESTIMATED APPROPRIATIONS

COUNTY WIDE ELECTRICAL	55,000
COUNTY WIDE FENCING	15,000
COUNTY WIDE HVAC	80,000
COUNTY WIDE MAINTENANCE	10,000
COUNTY WIDE PAINTING	10,000
COUNTY WIDE PAVING	7,500
COUNTY WIDE PLUMBING	75,000
COUNTY WIDE REWIRING	10,000
COUNTY WIDE ROOFING	10,000
COUNTY WIDE REMODELING	281,500
COUNTY WIDE FIRE ALARMS	60,000
COUNTY WIDE DRAINAGE	5,000
COUNTY WIDE FLOORING	40,000
PURCHASE OF THREE (3) SCHOOL BUSES	400,000
PURCHASE OF VEHICLES	70,000
COUNTY WIDE FURNITURE, FIXTURES & EQUIPMENT	6,000
LCIF TECHNOLOGY PURCHASES	5,000
INSTRUCTIONAL MATERIALS HARDWARE	10,000
PLANNING, DESIGN OF FUTURE EDUCATIONAL FAC.	100,000
ENTERPRISE SOFTWARE	-
INSURANCE PREMIUMS ON DISTRICT FACILITIES	-

TOTAL APPROPRIATIONS	1,250,000
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NEW SCHOOL PAYBACK (1 MILL)	2,855,207
OPERATING TRANSFER OUT	500,000
ESTIMATED FUND BALANCE	1,081,889

TOTAL USES OF FUNDS	5,687,096
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**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
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FUND 390 - SCHOOL SECURITY GRANT (PECO)

ESTIMATED NEW REVENUE

TOTAL ESTIMATED REVENUE 42,000

ESTIMATED FUND BALANCE

TOTAL SOURCES OF FUNDS 42,000

USES OF FUNDS

ESTIMATED APPROPRIATIONS 42,000

ESTIMATED FUND BALANCE -

TOTAL USES OF FUNDS 42,000

**BRADFORD COUNTY SCHOOL BOARD
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FUND 410 - SCHOOL FOOD SERVICE

ESTIMATED NEW REVENUE

FEDERAL REIMBURSEMENT - LUNCH	1,725,000
FEDERAL REIMBURSEMENT - BREAKFAST	595,000
FEDERAL REIMBURSEMENT - DOH SUPPER	90,000
AFTER SCHOOL SNACK REIMBURSEMENT	4,000
FADACS REBATE	29,000
A LA CARTE	115,000
OTHER MISCELLANEOUS	3,800
TOTAL ESTIMATED REVENUE	2,561,800

ESTIMATED FUND BALANCE 1,155,157

TOTAL SOURCES OF FUNDS 3,716,957

USES OF FUNDS

SALARIES	865,000
BENEFITS	289,000
PURCHASED SERVICES	30,000
ENERGY SERVICES	10,000
MATERIALS AND SUPPLIES	1,237,000
CAPITAL OUTLAY	80,000
OTHER EXPENSES	50,800
TOTAL APPROPRIATIONS	2,561,800

ESTIMATED FUND BALANCE 1,155,157

TOTAL USES OF FUNDS 3,716,957

**BRADFORD COUNTY SCHOOL BOARD
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FUND 420 - FEDERAL FUNDS

ESTIMATED NEW REVENUE

ADULT AND FAMILY LITERACY	162,320
CARL PERKINS - POST SECONDARY	18,968
CARL PERKINS - RURAL AREAS	41,792
CARL PERKINS - SECONDARY	56,488
IDEA	1,052,160
IDEA - PRE-K HANDICAP	30,369
TITLE I	1,255,801
TITLE II	198,999
TITLE III new	3,534
TITLE IV	96,210
TITLE V	98,922
PELL	123,739
TOTAL ESTIMATED REVENUE	<u>3,139,302</u>

TOTAL SOURCES OF FUNDS	<u>3,139,302</u>
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USES OF FUNDS	3,139,301
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SALARIES	1,603,079
FRINGE BENEFITS	682,264
PURCHASED SERVICES	310,547
ENERGY SERVICES	5,404
MATERIALS AND SUPPLIES	184,895
CAPITAL OUTLAY	64,552
STUDENT FEES-PELL	78,759
OTHER EXPENSES	209,802
TOTAL USES OF FUNDS	<u>3,139,302</u>

Draft Tentative Budget Summary
 Fiscal Year Ending June 30, 2024
 As of July 22, 2024

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	TOTAL
FEDERAL SOURCES	365,000	5,701,102		6,066,102
STATE SOURCES	22,535,549			22,535,549
LOCAL SOURCES	6,691,902		2,417,096	9,108,998
TOTAL SOURCES	29,592,451	5,701,102	2,417,096	37,710,649
TRANSFERS IN	500,000			500,000
FUND/NET ASSET BALANCES	5,364,242	1,155,157	3,937,728	10,457,127
TOTAL REVENUES, TRANSFERS AND FUND BALANCES/NET POSITION	35,456,693	6,856,259	6,354,824	48,667,776
EXPENDITURES				
INSTRUCTIONAL	15,128,149.61	2,431,936		17,560,086
PUPIL PERSONNEL SERVICES	890,051.55	108,567		998,619
INSTRUCTIONAL MEDIA	208,335.70	91,996		300,332
INSTRUCTION & CURRICULUM	700,463.91	264,230		964,694
STAFF TRAINING	280,302.36	80,016		360,318
INSTRUCTIONAL TECHNOLOGY	250,731.22			250,731
BOARD OF EDUCATION	589,331.89			589,332
GENERAL ADMINISTRATION	430,673.81	129,056		559,730
SCHOOL ADMINISTRATION	2,125,646.01	30,595		2,156,241
FACILITIES ACQ. AND CONSTRUCTION	15,535.96		100,000	115,536
FISCAL SERVICES	560,224.98			560,225
FOOD SERVICE	2,458.17	2,561,800		2,564,258
CENTRAL SERVICES	391,290.59	2,905		394,196
PUPIL TRANSPORTATION	2,084,652.38		400,000	2,484,652
OPERATION OF PLANT	3,841,194.70			3,841,195
MAINTENANCE OF PLANT	608,507.63		750,000	1,358,508
ADMINISTRATIVE TECHNOLOGY	956,213.46			956,213
COMMUNITY SERVICES	528,687.08			528,687
DEBT SERVICE				0
TOTAL APPROPRIATIONS/EXPENDITURES	29,592,451	5,701,102	1,250,000	36,543,553
TRANSFERS OUT			500,000	500,000
FUND/NET ASSET BALANCES	5,864,242	1,155,157	4,604,824	11,624,223
TOTAL TRANSFERS AND FUND BALANCES NET POSITION	35,456,693	6,856,259	6,354,824	48,667,776