

MILLAGE RATES

| | (1) PROPOSED 2023-2024 | (2) ACTUAL 2022-2023 | (3) ROLLBACK RATE 2023-2024 | (1-3) DIFFERENCE | (1-3)/3 PERCENT CHANGE |
|--------------------------------|------------------------------|----------------------------|--------------------------------------|---------------------|------------------------------|
| REQUIRED LOCAL EFFORT | 3.1860 | 3.2760 | 3.1492 | 0.0368 | 1.17% |
| DISCRETIONARY OPERATING | 0.7480 | 0.7480 | 0.7190 | 0.0290 | 4.03% |
| CAPITAL IMPROVEMENT | 1.5000 | 1.5000 | 1.4419 | 0.0581 | 4.03% |
| TOTAL | 5.4340 | 5.5240 | 5.3101 | 0.1239 | 2.33% |

TOTAL TAXABLE VALUE 1,474,173,619

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 100 - GENERAL OPERATING

ESTIMATED SOURCES OF FUNDS

| | |
|----------------------------------|-------------------|
| TOTAL ESTIMATED SOURCES | 29,108,538 |
| TRANSFERS IN | 500,000 |
| ESTIMATED BEGINNING FUND BALANCE | 4,859,373 |
| TOTAL SOURCES OF FUNDS | 34,467,911 |

ESTIMATED USES OF FUNDS

| | |
|---|-------------------|
| NEW APPROPRIATIONS | 28,114,891 |
| TOTAL APPROPRIATIONS | 28,114,891 |
| RESERVE FOR INVENTORY | 100,000 |
| RESERVE FOR FAMILY EMPOWERMENT SCHOLARSHIPS | 3,219,946 |
| RESERVES-4% of SOURCES | 2,910,854 |
| RESERVE FOR CONTINGENCIES | 122,221 |
| ESTIMATED ENDING FUND BALANCE | 6,353,020 |
| TOTAL USES OF FUNDS | 34,467,911 |

| | |
|-----------------------|------|
| Diff Sources and Uses | 0.00 |
|-----------------------|------|

| | |
|---------------------------------|--------------------|
| Reoccurring Revenues | 29,108,538 |
| Family Empowerment Scholarship. | (3,219,946) |
| Reoccurring Expenditures | (28,114,891) |
| Difference | (2,226,299) |

| | |
|----------------------------------|---------------|
| Financial Condition Ratio | 10.42% |
|----------------------------------|---------------|

0.00

| | |
|----------------------------------|---------------|
| Financial Condition Ratio | 10.42% |
|----------------------------------|---------------|

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 100 - GENERAL FUND

ESTIMATED SOURCES

FEDERAL:

| | |
|--------------------------|----------------|
| ROTC | 70,000 |
| MEDICAID | 100,000 |
| HIPPY GRANT | 115,000 |
| ADULT VOC REHABILITATION | 60,000 |
| TOTAL FEDERAL | 345,000 |

STATE:

| | |
|----------------------------------|-------------------|
| FEFP | 17,308,065 |
| WORKFORCE DEVELOPMENT | 989,249 |
| RACING COMMISSION | 223,250 |
| STATE LICENSE TAX | 20,000 |
| CLASS SIZE REDUCTION CATEGORICAL | 2,739,230 |
| PIPELINE | 671,321 |
| PRESCHOOL | 400,000 |
| MISCELLANEOUS | 60,000 |
| TOTAL STATE | 22,411,115 |

LOCAL:

| | |
|-----------------------|------------------|
| TAXES | |
| REQUIRED LOCAL EFFORT | 4,508,848 |
| DISCRETIONARY MILLAGE | 1,058,575 |
| RENT | 30,000 |
| VOCATIONAL FEES | 155,000 |
| PRESCHOOL FEES | 200,000 |
| MISCELLANEOUS | 400,000 |
| TOTAL LOCAL | 6,352,423 |

TOTAL ESTIMATED REVENUES 29,108,538

Transfers-In 500,000

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 100 - GENERAL FUND

APPROPRIATIONS:
ANALYSIS BY OBJECT:

| | | 2022-2023 | 2023-2024 |
|-----------------------------|--------|--------------------------------|----------------------|
| | | ACTUAL | TENTATIVE |
| | OBJECT | EXPENDITURES & ENCUMBRANCES | BUDGET |
| SALARIES | 100 | 14,696,582.29 | 15,903,071.25 |
| FRINGE BENEFITS | 200 | 4,123,914.41 | 4,536,305.85 |
| PURCHASED SERVICES | 300 | 3,068,401.51 | 4,375,241.66 |
| ENERGY SERVICES | 400 | 1,316,811.01 | 1,514,332.66 |
| SUPPLIES | 500 | 521,970.36 | 600,167.40 |
| CAPITAL OUTLAY | 600 | 377,107.53 | 458,818.29 |
| OTHER COSTS | 700 | 668,277.23 | 726,953.43 |
| TOTAL APPROPRIATIONS | | 24,773,064.34 | 28,114,890.54 |

ANALYSIS BY FUNCTION:

| | FUNCTION | | |
|---|----------|----------------------|----------------------|
| INSTRUCTIONAL | 5000 | 12,367,434.77 | 14,464,698.02 |
| PUPIL PERSONNEL SERVICES | 6100 | 988,961.23 | 1,087,857.35 |
| INSTRUCTIONAL MEDIA | 6200 | 189,569.67 | 208,526.64 |
| INSTRUCTION & CURRICULUM | 6300 | 469,706.73 | 516,677.40 |
| STAFF TRAINING | 6400 | 164,285.88 | 180,714.47 |
| INSTRUCTIONAL TECHNOLOGY | 6500 | 44,097.52 | 48,507.27 |
| BOARD OF EDUCATION | 7100 | 530,052.65 | 583,057.92 |
| GENERAL ADMINISTRATION | 7200 | 334,831.20 | 368,314.32 |
| SCHOOL ADMINISTRATION | 7300 | 1,816,591.40 | 1,998,250.54 |
| FACILITIES ACQUISITION AND CONSTRUCTION | 7400 | 10,487.24 | 15,535.96 |
| FISCAL SERVICES | 7500 | 435,299.74 | 478,829.71 |
| FOOD SERVICE | 7600 | - | - |
| CENTRAL SERVICES | 7700 | 327,203.97 | 359,924.37 |
| PUPIL TRANSPORTATION | 7800 | 1,811,265.74 | 1,992,392.31 |
| OPERATION OF PLANT | 7900 | 3,295,722.06 | 3,625,294.27 |
| MAINTENANCE OF PLANT | 8100 | 761,065.71 | 837,172.28 |
| ADMINISTRATIVE TECHNOLOGY | 8200 | 847,303.18 | 932,033.50 |
| COMMUNITY SERVICES | 9100 | 379,185.65 | 417,104.22 |
| TOTAL APPROPRIATIONS | | 24,773,064.34 | 28,114,890.54 |

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 340 - PUBLIC EDUCATION CAPITAL OUTLAY (PECO)

| | |
|--------------------------|------------|
| ESTIMATED NEW REVENUE | |
| FY 2023-24 CARRY FORWARD | 14,157,226 |

| | |
|------------------------|---|
| ESTIMATED FUND BALANCE | - |
|------------------------|---|

| | |
|-------------------------------|-------------------|
| TOTAL SOURCES OF FUNDS | 14,157,226 |
|-------------------------------|-------------------|

USES OF FUNDS

| | |
|--------------------------|------------|
| ESTIMATED APPROPRIATIONS | 14,157,226 |
|--------------------------|------------|

| | |
|------------------------|---|
| ESTIMATED FUND BALANCE | - |
|------------------------|---|

| | |
|----------------------------|-------------------|
| TOTAL USES OF FUNDS | 14,157,226 |
|----------------------------|-------------------|

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 360 - CAPITAL OUTLAY AND DEBT SERVICE

ESTIMATED NEW REVENUE

| | |
|-------------------------------|----------------|
| CO & DS FLOWTHROUGH - MVL | 109,152 |
| INTEREST ON CO & DS WITHHELD | 1,652 |
| | <hr/> |
| TOTAL ESTIMATED REVENUE | 110,804 |
| ESTIMATED FUND BALANCE | 552,797 |
| | <hr/> |
| TOTAL SOURCES OF FUNDS | 663,601 |
| | <hr/> <hr/> |

USES OF FUNDS

| | |
|----------------------------|----------------|
| ESTIMATED APPROPRIATIONS | 663,601 |
| ESTIMATED FUND BALANCE | - |
| | <hr/> |
| TOTAL USES OF FUNDS | 663,601 |
| | <hr/> <hr/> |

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 370 - LOCAL CAPITAL IMPROVEMENT FUND

| | |
|----------------------------------|------------------|
| ESTIMATED NEW REVENUE | |
| LCIF MILLAGE | 2,122,810 |
| ESTIMATED BEGINNING FUND BALANCE | 3,270,000 |
| | <hr/> |
| TOTAL SOURCES OF FUNDS | 5,392,810 |
| | <hr/> <hr/> |

USES OF FUNDS

| | |
|---|------------------|
| ESTIMATED APPROPRIATIONS | |
| COUNTY WIDE ELECTRICAL | 75,000 |
| COUNTY WIDE FENCING | 15,000 |
| COUNTY WIDE HVAC | 100,000 |
| 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 TREE REMOVAL | - |
| COUNTY WIDE REMODELING | 175,000 |
| COUNTY WIDE FIRE ALARMS | 60,000 |
| COUNTY WIDE DRAINAGE | 5,000 |
| COUNTY WIDE FLOORING | 40,000 |
| PURCHASE OF TWO (3) SCHOOL BUSES | 360,000 |
| PURCHASE OF VEHICLES | 80,000 |
| COUNTY WIDE FURNITURE, FIXTURES & EQUIPMENT | 10,000 |
| LCIF TECHNOLOGY PURCHASES | 5,000 |
| INSTRUCTIONAL MATERIALS HARDWARE | 10,000 |
| ENTERPRISE SOFTWARE | [REDACTED] |
| INSURANCE PREMIUMS ON DISTRICT FACILITIES | [REDACTED] |
| | <hr/> |
| TOTAL APPROPRIATIONS | 1,057,500 |
| NEW SCHOOL PAYBACK (1 MILL) | 2,855,207 |
| OPERATING TRANSFER OUT | 500,000 |
| ESTIMATED FUND BALANCE | 980,103 |
| | <hr/> |
| TOTAL USES OF FUNDS | 5,392,810 |
| | <hr/> <hr/> |

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

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
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 410 - SCHOOL FOOD SERVICE

ESTIMATED NEW REVENUE

| | |
|-----------------------------------|-----------|
| FEDERAL REIMBURSEMENT - LUNCH | 1,650,000 |
| FEDERAL REIMBURSEMENT - BREAKFAST | 550,000 |
| AFTER SCHOOL SNACK REIMBURSEMENT | 3,000 |
| SUPPLY CHAIN ASSISTANCE FUNDING | 40,000 |
| A LA CARTE | 100,000 |
| OTHER MISCELLANEOUS | 3,000 |
| TOTAL ESTIMATED REVENUE | 2,346,000 |

ESTIMATED FUND BALANCE 1,507,350

TOTAL SOURCES OF FUNDS 3,853,350

USES OF FUNDS

| | |
|------------------------|-----------|
| SALARIES | 800,000 |
| BENEFITS | 270,000 |
| PURCHASED SERVICES | 30,000 |
| ENERGY SERVICES | 10,000 |
| MATERIALS AND SUPPLIES | 1,200,000 |
| CAPITAL OUTLAY | 80,000 |
| OTHER EXPENSES | 50,000 |
| TOTAL APPROPRIATIONS | 2,440,000 |

ESTIMATED FUND BALANCE 1,413,350

TOTAL USES OF FUNDS 3,853,350

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

FUND 420 - FEDERAL FUNDS

ESTIMATED NEW REVENUE

| | |
|-------------------------------|-------------------------|
| ADULT AND FAMILY LITERACY | 101,000 |
| CARL PERKINS - POST SECONDARY | 44,287 |
| CARL PERKINS - RURAL AREAS | 41,975 |
| CARL PERKINS - SECONDARY | 62,961 |
| IDEA | 1,037,706 |
| IDEA - PRE-K HANDICAP | 29,977 |
| TITLE I | 1,413,477 |
| TITLE I-UNISIG | 427,025 |
| TITLE II | 170,038 |
| TITLE IV | 101,855 |
| TITLE V | 67,069 |
| PELL | 90,000 |
| TOTAL ESTIMATED REVENUE | <u><u>3,587,370</u></u> |

| | |
|-------------------------------|--------------------------------|
| TOTAL SOURCES OF FUNDS | <u><u>3,587,370</u></u> |
|-------------------------------|--------------------------------|

USES OF FUNDS

| | |
|----------------------------|--------------------------------|
| SALARIES | 1,831,884 |
| FRINGE BENEFITS | 779,643 |
| PURCHASED SERVICES | 354,871 |
| ENERGY SERVICES | 6,175 |
| MATERIALS AND SUPPLIES | 211,285 |
| CAPITAL OUTLAY | 73,765 |
| STUDENT FEES-PELL | 90,000 |
| OTHER EXPENSES | 239,747 |
| TOTAL USES OF FUNDS | <u><u>3,587,370</u></u> |

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

**FUND 443 - CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS
(CRRSA) ACT / ELEMENTARY AND SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER
II)**

ESTIMATED REVENUE
 FY 2023-24 CARRY FORWARD 857,020

ESTIMATED BEGINNING FUND BALANCE -

TOTAL SOURCES OF FUNDS 857,020

USES OF FUNDS

SALARIES 461,986
FRINGE BENEFITS 201,299
PURCHASED SERVICES 47,590
ENERGY SERVICES 11,400
MATERIALS AND SUPPLIES 80,454
CAPITAL OUTLAY
OTHER EXPENSES 54,292

TOTAL USES OF FUNDS 857,020

**BRADFORD COUNTY SCHOOL BOARD
TENTATIVE BUDGET
FIRST PUBLIC HEARING
JULY 31, 2023**

**FUND 445 - CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS
(CRRSA) ACT / ELEMENTARY AND SECONDARY SCHOOLS EMERGENCY RELIEF (ESSER II)**

| | |
|----------------------------------|-----------|
| ESTIMATED REVENUE | |
| FY 2023-2024 CARRY FORWARD | 7,420,850 |
| ESTIMATED BEGINNING FUND BALANCE | - |

| | |
|-------------------------------|------------------|
| TOTAL SOURCES OF FUNDS | 7,420,850 |
|-------------------------------|------------------|

USES OF FUNDS

| | |
|---------------------------------|-----------|
| ESTIMATED APPROPRIATIONS | |
| SALARIES | 2,474,037 |
| FRINGE BENEFITS | 689,226 |
| PURCHASED SERVICES | 168,972 |
| ENERGY SERVICES | 19,677 |
| MATERIALS AND SUPPLIES | 128,777 |
| CAPITAL OUTLAY | 3,614,788 |
| OTHER EXPENSES | 325,371 |

| | |
|----------------------------|------------------|
| TOTAL USES OF FUNDS | 7,420,850 |
|----------------------------|------------------|