

**BRADFORD COUNTY SCHOOL BOARD
FINAL PUBLIC HEARING
FOR THE 2026-27 BUDGET
September 8, 2026
5:01 P.M.**

Call to Order: School Board Chair, Gayle Nicula
Public Hearing Presented by Shannon Rodriguez

MILLAGE RATES	(1)	(2)	(3)	(1-3)	(1-3)/3
	PROPOSED 2026-2027	ACTUAL 2025-2026	ROLLBACK RATE 2026-2027	DIFFERENCE	PERCENT CHANGE
REQUIRED LOCAL EFFORT	3.1340	3.1180	3.0578	0.0762	2.49%
DISCRETIONARY OPERATING	0.7480	0.7480	0.7335	0.0145	1.98%
CAPITAL IMPROVEMENT	1.5000	1.5000	1.4711	0.0289	1.96%
TOTAL	5.3820	5.3660	5.2624	0.1196	2.27%

TOTAL TAXABLE VALUE 1,869,547,072

Public Hearing Closed

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FUND 100 - GENERAL OPERATING

ESTIMATED SOURCES OF FUNDS

TOTAL ESTIMATED SOURCES	31,899,235
TRANSFERS IN	1,500,000
ESTIMATED BEGINNING FUND BALANCE	11,003,841
TOTAL SOURCES OF FUNDS	44,403,076

ESTIMATED USES OF FUNDS

NEW APPROPRIATIONS	33,399,235
TOTAL APPROPRIATIONS	33,399,235
RESERVE FOR INVENTORY	100,093
RESERVE FOR FAMILY EMPOWERMENT SCHOLARSHIPS	6,178,606
RESERVES-4% of SOURCES	1,321,799
RESERVE FOR CONTINGENCIES	2,157,676
RESERVE FOR STATE CATEGORICALS	100,000
RESERVE FOR LOCAL CATEGORICALS	1,145,667
ESTIMATED ENDING FUND BALANCE	11,003,841
TOTAL USES OF FUNDS	44,403,076

Diff Sources and Uses	0.00
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Reoccurring Revenues	31,899,235
Family Empowerment Scholarship.	(6,178,606)
Reoccurring Expenditures	(33,399,235)
Difference	(7,678,606)

Financial Condition Ratio	15.13%
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FUND 100 - GENERAL FUND

ESTIMATED SOURCES

FEDERAL:

ROTC	56,000
MEDICAID	170,000
ADULT VOC REHABILITATION	40,000
TOTAL FEDERAL	266,000

STATE:

FEFP	15,549,781
WORKFORCE DEVELOPMENT	1,041,983
RACING COMMISSION	223,250
STATE LICENSE TAX	17,000
CLASS SIZE REDUCTION CATEGORICAL	2,488,657
PIPELINE	530,000
PRESCHOOL	222,000
MISCELLANEOUS	4,003,900
TOTAL STATE	24,076,571

LOCAL:

TAXES	
REQUIRED LOCAL EFFORT	5,624,795
DISCRETIONARY MILLAGE	1,342,485
RENT	20,000
VOCATIONAL FEES	184,000
PRESCHOOL FEES	65,000
MISCELLANEOUS	320,384
TOTAL LOCAL	7,556,664

TOTAL ESTIMATED REVENUES	31,899,235
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Transfers-In	1,500,000
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FUND 100 - GENERAL FUND

APPROPRIATIONS:
ANALYSIS BY OBJECT:

		2025-2026 ACTUAL EXPENDITURES & ENCUMBRANCES	2026-2027 TENTATIVE BUDGET
	OBJECT		
SALARIES	100	16,262,069.68	16,788,672.51
FRINGE BENEFITS	200	4,700,303.82	5,577,481.57
PURCHASED SERVICES	300	5,388,959.27	5,399,655.14
ENERGY SERVICES	400	1,223,367.79	1,286,888.62
SUPPLIES	500	1,061,051.35	976,751.70
CAPITAL OUTLAY	600	2,352,071.99	2,931,831.57
OTHER COSTS	700	357,949.75	437,953.56
TOTAL APPROPRIATIONS		<u>31,345,773.65</u>	<u>33,399,234.67</u>

ANALYSIS BY FUNCTION:

	FUNCTION		
INSTRUCTIONAL	5000	15,522,780.78	16,179,617.78
PUPIL PERSONNEL SERVICES	6100	1,071,588.75	1,148,964.99
INSTRUCTIONAL MEDIA	6200	169,407.45	207,949.01
INSTRUCTION & CURRICULUM	6300	636,635.45	867,418.93
STAFF TRAINING	6400	247,753.51	253,894.40
INSTRUCTIONAL TECHNOLOGY	6500	285,475.93	240,000.00
BOARD OF EDUCATION	7100	450,228.21	602,246.00
GENERAL ADMINISTRATION	7200	847,249.13	906,991.35
SCHOOL ADMINISTRATION	7300	1,874,774.81	2,050,201.39
FACILITIES ACQUISITION AND CONSTRUCTION	7400	1,909,239.66	2,532,072.64
FISCAL SERVICES	7500	467,114.59	675,713.96
FOOD SERVICE	7600	290.66	-
CENTRAL SERVICES	7700	346,873.93	423,850.00
PUPIL TRANSPORTATION	7800	1,830,178.28	2,004,077.61
OPERATION OF PLANT	7900	4,046,027.93	3,682,605.35
MAINTENANCE OF PLANT	8100	573,294.36	592,280.86
ADMINISTRATIVE TECHNOLOGY	8200	1,033,007.23	1,031,350.40
COMMUNITY SERVICES	9100	33,852.99	
TOTAL APPROPRIATIONS		<u>31,345,773.65</u>	<u>33,399,234.67</u>

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FUND 360 - CAPITAL OUTLAY AND DEBT SERVICE

ESTIMATED NEW REVENUE

CO & DS FLOWTHROUGH - MVLR	109,152
INTEREST ON CO & DS WITHHELD	<u>2,844</u>
TOTAL ESTIMATED REVENUE	111,996
ESTIMATED FUND BALANCE	885,223
TOTAL SOURCES OF FUNDS	<u>997,219</u>

USES OF FUNDS

ESTIMATED APPROPRIATIONS	111,996
ESTIMATED FUND BALANCE	<u>885,223</u>
TOTAL USES OF FUNDS	<u>997,219</u>

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FUND 370 - LOCAL CAPITAL IMPROVEMENT FUND

ESTIMATED NEW REVENUE	
LCIF MILLAGE	2,692,148
ESTIMATED BEGINNING FUND BALANCE	4,826,888

TOTAL SOURCES OF FUNDS	7,519,036
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USES OF FUNDS

ESTIMATED APPROPRIATIONS

COUNTY WIDE CABLING	10,000
COUNTY WIDE CARPET AND TILE	10,000
COUNTY WIDE ELECTRICAL	50,000
COUNTY WIDE FENCING	40,000
COUNTY WIDE HVAC	105,000
COUNTY WIDE MAINTENANCE	100,000
COUNTY WIDE PAINTING	20,000
COUNTY WIDE PAVING	15,000
COUNTY WIDE PLUMBING	35,000
COUNTY WIDE ROOFING	95,000
COUNTY WIDE REMODELING	154,000
COUNTY WIDE FIRE ALARMS	30,000
PURCHASE OF TWO (1) SCHOOL BUSES	241,148
PURCHASE OF VEHICLES	70,000
CHARTER CAPITAL OUTLAY	16,000
INSURANCE PREMIUMS ON DISTRICT FACILITIES	201,000

TOTAL APPROPRIATIONS	1,192,148
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OPERATING TRANSFER OUT	1,500,000
ESTIMATED FUND BALANCE	4,826,888

TOTAL USES OF FUNDS	7,519,036
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FUND 390 - SCHOOL SECURITY GRANT (PECO)

ESTIMATED NEW REVENUE

TOTAL ESTIMATED REVENUE	77,045
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ESTIMATED FUND BALANCE	-
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TOTAL SOURCES OF FUNDS	77,045
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USES OF FUNDS

ESTIMATED APPROPRIATIONS	77,045
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ESTIMATED FUND BALANCE	-
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TOTAL USES OF FUNDS	77,045
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FUND 410 - SCHOOL FOOD SERVICE

ESTIMATED NEW REVENUE

FEDERAL REIMBURSEMENT - LUNCH	1,802,263
FEDERAL REIMBURSEMENT - BREAKFAST	528,647
FEDERAL REIMBURSEMENT - DOH SUPPER	45,000
AFTER SCHOOL SNACK REIMBURSEMENT	1,100
A LA CARTE	98,000
OTHER MISCELLANEOUS	44,000
TOTAL ESTIMATED REVENUE	2,519,010

ESTIMATED FUND BALANCE 2,678,927

TOTAL SOURCES OF FUNDS	5,197,937
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USES OF FUNDS

SALARIES	891,413
BENEFITS	316,547
PURCHASED SERVICES	64,200
ENERGY SERVICES	7,700
MATERIALS AND SUPPLIES	1,149,150
CAPITAL OUTLAY	61,500
OTHER EXPENSES	28,500

TOTAL APPROPRIATIONS 2,519,010

ESTIMATED FUND BALANCE 2,678,927

TOTAL USES OF FUNDS	5,197,937
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FUND 420 - FEDERAL FUNDS

ESTIMATED NEW REVENUE

ADULT AND FAMILY LITERACY	109,317
CARL PERKINS - POST SECONDARY	18,679
CARL PERKINS - RURAL AREAS	43,462
CARL PERKINS - SECONDARY	73,816
IDEA	1,063,937
IDEA - PRE-K HANDICAP	30,195
TITLE I	1,697,593
TITLE II	140,000
TITLE IV	92,876
TITLE V	97,618
PELL	200,536

TOTAL ESTIMATED REVENUE	<u>3,568,029</u>
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TOTAL SOURCES OF FUNDS	<u>3,568,029</u>
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USES OF FUNDS

SALARIES	1,958,297
FRINGE BENEFITS	560,755
PURCHASED SERVICES	549,666
ENERGY SERVICES	3,350
MATERIALS AND SUPPLIES	164,895
CAPITAL OUTLAY	27,411
OTHER EXPENSES	303,654
TOTAL USES OF FUNDS	<u>3,568,029</u>

Draft Tentative Budget Summary
Fiscal Year Ending June 30, 2027
As of July 20, 2026

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	TOTAL
FEDERAL SOURCES	266,000	6,087,039		6,353,039
STATE SOURCES	24,076,571		189,041	24,265,612
LOCAL SOURCES	7,556,664		2,692,148	10,248,812
TOTAL SOURCES	31,899,235	6,087,039	2,881,189	40,867,462
TRANSFERS IN	1,500,000			1,500,000
FUND/NET ASSET BALANCES	11,003,841	2,678,927	5,712,111	19,394,879
TOTAL REVENUES, TRANSFERS AND FUND BALANCES/NET POSITION	44,403,076	8,765,966	8,593,299	61,762,341
EXPENDITURES				
INSTRUCTIONAL	16,179,618	2,580,599		18,760,217
PUPIL PERSONNEL SERVICES	1,148,965	165,660		1,314,625
INSTRUCTIONAL MEDIA	207,949			207,949
INSTRUCTION & CURRICULUM	867,419	410,060		1,277,479
STAFF TRAINING	253,894	287,363		541,258
INSTRUCTIONAL TECHNOLOGY	240,000			240,000
BOARD OF EDUCATION	602,246			602,246
GENERAL ADMINISTRATION	906,991	97,923		1,004,914
SCHOOL ADMINISTRATION	2,050,201			2,050,201
FACILITIES ACQ. AND CONSTRUCTION	2,532,073		869,041	3,401,113
FISCAL SERVICES	675,714			675,714
FOOD SERVICE	-	2,519,010		2,519,010
CENTRAL SERVICES	423,850	3,350		427,200
PUPIL TRANSPORTATION	2,004,078	23,074	311,148	2,338,300
OPERATION OF PLANT	3,682,605		201,000	3,883,605
MAINTENANCE OF PLANT	592,281			592,281
ADMINISTRATIVE TECHNOLOGY	1,031,350		0	1,031,350
COMMUNITY SERVICES	-			0
DEBT SERVICE				0
TOTAL APPROPRIATIONS/EXPENDITURES	33,399,235	6,087,039	1,381,189	40,867,462
TRANSFERS OUT			1,500,000	1,500,000
FUND/NET ASSET BALANCES	11,003,841	2,678,927	5,712,111	19,394,879
TOTAL TRANSFERS AND FUND BALANCES NET POSITION	44,403,076	8,765,966	8,593,299	61,762,341