

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

PROPOSED GENERAL FUND BUDGET *2025-2026*



BROWNSTOWN CAMPUS • MOUNT JOY CAMPUS • WILLOW STREET CAMPUS • HEALTH SCIENCES CAMPUS

www.lancasterctc.edu



December 13, 2024

Dear LCCTC Member District Board Members and Superintendents,

We are pleased to present Lancaster County Career and Technology Center's 2025-2026 proposed budget. Our goal is to be a valuable partner to the sixteen sending districts and the community providing high quality career and technical education opportunities for high school and post-secondary students. The proposed budget for the 2025-2026 school year was created after performing a comprehensive, zero-based budgeting needs assessment of our programs, student supports, and financial obligations. While there are some increases proposed, there were several areas that were decreased based on reduced need, netting in an overall 4.01% increase to district contributions (\$675,514 increase).

LCCTC prepared the proposed 2025-2026 General Fund Budget based on a student-focused approach. Highlights of the proposed budget are below.

- Continuously foster, promote, and evaluate high quality programs that maximize opportunities for students while minimizing the financial impact to those students
- Develop and grow postsecondary programming to benefit our students as well provide a positive revenue stream to the LCCTC
- Continue fully-funding textbooks, tools, and primary program certifications for all students
- Provide additional funding to instructional programs for the increased prices for consumable materials
- Utilize federal, state, and local grants to allow for the purchase of needed instructional equipment and personnel needs

The LCCTC completed campus renovations in 2015. Due to these previous bond issues and the recent bond refinancing (saving the both the CTC and all districts more than \$500,000), contributions will continue to be made for debt service. We personally thank all of the Board Members for your support in keeping our facilities updated. As you prepare to discuss and consider passing the proposed budget, here are several facts regarding the budget we are asking you to approve for the 2025-2026 school year:

- This budget reflects a PSERS rate of 34.72%, based on PSERS projected rates.
- LCCTC will continue to monitor workforce training needs and ensure that they coincide with our program inventory.
- Additional highlights and background information have been provided to you in this budget packet.

ADMINISTRATIVE OFFICES

1730 Hans Herr Drive, Willow Street, PA 17584 • office: 717.464.7050 • fax: 717.464.9518



LANCASTER COUNTY
CAREER & TECHNOLOGY CENTER

We hope you and your Board find the proposal acceptable and vote for its approval in the coming months. If you have any questions or concerns about any part of the proposal, please feel free to contact me. In addition, if you would like me or someone from LCCTC to attend any of your planning sessions or Board meetings to address any of your concerns, please let me know. We ask that each Director complete an individual Board Member Resolution Ballot, the Board Secretary complete an aggregated document totaling the yes and no votes, and return these documents to me in the CTC Business Office by the deadline of February 20, 2025. Pending voting results, the Joint Operating Committee will vote on its final approval during our regularly scheduled meeting on February 27, 2025.

We thank you in advance for your consideration of our proposal and wish you continued success as we serve the youth of Lancaster County.

Sincerely,

Jeremy Wiker

Jeremy Wiker
Chief Financial Officer

ADMINISTRATIVE OFFICES

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EXPLANATION OF THE MAJOR EXPENDITURE FUNCTIONS/OBJECTS

Lancaster County Career & Technology Center Budget

The format of the proposed budget is from the Manual of Accounting and Related Financial Procedures of Pennsylvania School Systems as prepared by Pennsylvania Department of Education.

The following statements will serve as a brief summary of the various functions performed to accomplish the objectives of the Lancaster County Career & Technology center.

1000 INSTRUCTION – Those activities dealing directly with the interaction between teachers and students.

1100 REGULAR PROGRAMS – Activities for those students in programs not identified in the 1300 function (Intro. To Health).

1300 VOCATIONAL EDUCATION – Approved programs which provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields.

1600 ADULT VOCATIONAL EDUCATION – Activities designed to meet immediate and long range educational objectives of adults and youth who have left or completed high school in preparation for entrance into the labor market or who desire to acquire new or updated skills.

2000 SUPPORT SERVICES – Those services which provide administrative, technical and logistical support to facilitate and enhance instruction.

2100 SUPPORT SERVICES - STUDENTS – Activities designed to assess and improve the well-being of students and to supplement the teaching process.

2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF – Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students, including technology support services.

2300 SUPPORT SERVICES - ADMINISTRATION – Activities concerned with establishing and administering policy in connection with operating the system.

2400 SUPPORT SERVICES - PUPIL HEALTH – Activities that provide students with appropriate nurse services

2500 SUPPORT SERVICES - BUSINESS – Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the system.

2600 OPERATION AND MAINTENANCE – Activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair.

2700 STUDENT TRANSPORTATION SERVICES – Activities concerned with the conveyance of students to and from school.

2800 SUPPORT SERVICES – CENTRAL – Activities, other than general administration, which support each of the other instructional and supporting services program.

3000 OPERATION OF NON-INSTRUCTIONAL SERVICES – Extra-curricular.

3200 STUDENT ACTIVITIES – School sponsored activities under the guidance and supervision of the LEA staff. For LCCTC this is Skills USA, FFA, HOSA and National Technical Honor Society.

5000 OTHER EXPENDITURES AND FINANCING USES – Debt Service, Fund Transfers and Budgetary Reserve funds are included within this function.

The following statements will serve as a brief summary of the object code (service or goods) to be obtained as a result of the budgeted expenditures within each function.

100 Salaries – Gross salaries budgeted for employees of the system who are considered to be in positions of a permanent nature or hired temporarily, including substitutes.

200 Employee Benefits – Amounts paid by the system on behalf of employees. Included are vision, retirement, FICA, group insurance, workers' compensation, tuition reimbursement and unemployment compensation.

300 Purchased Professional and Technical Services – Services, which by their nature, require persons or firms with specialized skills and knowledge. Included are legal, auditing, and architectural services.

400 Purchased Property Services – Services purchased to operate, repair, and maintain property owned by the system. Included are disposal services, electricity (other than heating), water/sewage, and construction services for renovating and remodeling paid to contractors (not employees of the system).

500 Other Purchased Services – Services rendered by organizations or personnel and not applicable to 300 or 400 services. Included are transportation, fire and liability insurance, communications, advertising, and travel.

600 Supplies – Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use. Included are general supplies, electricity and natural gas used for heating purposes, gasoline, books and periodicals.

700 Property – Expenditures for fixed assets including initial equipment, additional equipment, and replacement of equipment.

800 Other Objects – Amounts paid for expenditures not otherwise classified in the 100 to 700 objects. Included are dues and fees.

900 Other Uses of Funds – Classifies transactions which are not properly recorded as expenditures but require budgetary and accounting control. Included are fund transfers and debt service payment.

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Funding Formula - Estimate (November 2024)

2025-26

District	2021-22 ADMs Actual	2022-23 ADMs Actual	2023-24 ADMs Actual	2024-25 ADMs Estimated	%	2024-25 Fund Form %	As Comp or +/- 15.00%	+/- 15% (1)	District Share of -0.002%	2025-26 Share Estimate
Cocalico	140.748	100.327	106.115	124.186	4.703%	5.181%	4.703%		0.000%	4.703%
Columbia	57.886	44.966	73.615	63.605	2.581%	2.633%	2.581%		0.000%	2.581%
CV	155.446	128.350	151.769	147.512	6.087%	6.500%	6.087%		0.000%	6.087%
Donegal	111.062	117.266	153.923	140.093	5.848%	5.704%	5.848%		0.000%	5.848%
Elanco	95.408	110.116	98.230	101.535	4.435%	4.533%	4.435%		0.000%	4.435%
E-town	190.723	207.822	209.923	217.279	9.062%	9.080%	9.062%		0.000%	9.062%
Ephrata	121.163	132.955	133.115	174.349	6.259%	5.779%	6.259%		0.000%	6.259%
Hempfield	216.031	233.688	233.653	277.163	10.600%	10.198%	10.600%		0.000%	10.600%
L-S	101.056	76.300	100.846	89.744	3.796%	4.152%	3.796%		0.000%	3.796%
SD of Lanc	73.465	99.766	122.153	130.140	5.000%	4.408%	5.000%		0.000%	5.000%
Man Cen	130.886	142.800	120.461	107.744	5.331%	5.882%	5.331%		0.000%	5.331%
Man Twp	132.289	168.866	153.538	165.930	6.980%	6.785%	6.980%		0.000%	6.980%
Penn Manor	249.679	254.461	313.730	343.767	12.943%	12.205%	12.943%		0.000%	12.943%
Pequea Valley	55.050	51.133	71.115	69.698	2.723%	2.646%	2.723%		0.000%	2.723%
Solanco	168.716	157.355	167.076	164.419	6.974%	7.359%	6.974%		0.000%	6.974%
Warwick	146.886	155.388	163.769	148.326	6.680%	6.955%	6.680%		0.000%	6.680%
	2,146.494	2,181.559	2,373.031	2,465.490	100.00%	100.00%	100.002%		-0.002%	100.000%

* ADMs based on ADM data from 10/30/24

**ADM figures use PDE standards of full-day student = 2 and half-day student = 1

(1) Funding Formula change capped at +/- 15% for each district

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Direct Payment Schedule

2025-2026 School Year

District	Market Value % (1)	Capital Expenses	ADM % ** (Est.) (2)	Operating Expenses	Total Expenses	Less Voc. Ed. Subs. (Est.)	Net Payable	25% Payable 9/1/25	Payable 15% each (7/1, 11/1, 1/3, 3/1, 5/1)
		453,000.00		\$19,262,656.00	19,715,656.00	2,200,000.00	17,515,656.00		
Cocalico	4.496%	20,365.52	4.703%	905,903.45	926,268.97	\$103,463.80	822,805.17	205,701.29	123,420.78
Columbia	0.951%	4,309.84	2.581%	497,149.89	501,459.73	\$56,779.80	444,679.93	111,169.98	66,701.99
CV	8.002%	36,246.80	6.087%	1,172,498.61	1,208,745.41	\$133,911.80	1,074,833.61	268,708.40	161,225.04
Donegal	3.726%	16,878.78	5.848%	1,126,460.86	1,143,339.64	\$128,653.80	1,014,685.84	253,671.46	152,202.88
Elanco	6.774%	30,688.03	4.435%	854,279.53	884,967.56	\$97,567.80	787,399.76	196,849.94	118,109.96
Etown	5.104%	23,122.03	9.062%	1,745,543.36	1,768,665.39	\$199,359.60	1,569,305.79	392,326.45	235,395.87
Ephrata	5.790%	26,230.06	6.259%	1,205,630.38	1,231,860.44	\$137,695.80	1,094,164.64	273,541.16	164,124.70
Hempfield	11.463%	51,927.39	10.600%	2,041,802.99	2,093,730.38	\$233,195.60	1,860,534.78	465,133.70	279,080.22
L-S	4.926%	22,315.23	3.796%	731,191.16	753,506.39	\$83,509.80	669,996.59	167,499.15	100,499.49
Lancaster	8.696%	39,392.88	5.000%	963,113.54	1,002,506.42	\$109,997.80	892,508.62	223,127.16	133,876.29
Manheim Central	5.631%	25,507.52	5.331%	1,026,872.93	1,052,380.45	\$117,279.80	935,100.65	233,775.16	140,265.10
Manheim Township	10.265%	46,500.00	6.980%	1,344,514.13	1,391,014.13	\$153,557.80	1,237,456.33	309,364.08	185,618.45
Penn Manor	7.220%	32,707.96	12.943%	2,493,107.78	2,525,815.74	\$284,739.40	2,241,076.34	560,269.09	336,161.45
Pequea Valley	4.199%	19,023.28	2.723%	524,502.86	543,526.14	\$59,903.80	483,622.34	120,905.59	72,543.35
Solanco	5.933%	26,875.58	6.974%	1,343,358.37	1,370,233.95	\$153,425.80	1,216,808.15	304,202.04	182,521.22
Warwick	6.823%	30,909.10	6.680%	1,286,726.16	1,317,635.26	\$146,957.80	1,170,677.46	292,669.37	175,601.62
Totals	100.00%	453,000.00	100.00%	19,262,656.00	19,715,656.00	2,200,000.00	17,515,656.00	4,378,914.02	2,627,348.41

X 5

\$13,136,742.04

+ _____ \$4,378,914.02

\$17,515,656.06

(1) 2024STEB Certification

(2) See Funding Formula

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Bond Repayment Schedule- Estimate Nov 24

2025-26

SCHOOL DISTRICT	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Total	Interest	Principal	Total	Interest	Principal	Total
			191,302.50	0.00	191,302.50	191,302.50	990,000.00	1,181,302.50	382,605.00	990,000.00	1,372,605.00
Cocalico	2,035,785,502	4.496%	8,600.39	0.00	8,600.39	8,600.39	44,507.43	53,107.82	17,200.78	44,507.43	61,708.21
Columbia	430,802,367	0.951%	1,820.05	0.00	1,820.05	1,820.05	9,418.86	11,238.91	3,640.10	9,418.86	13,058.96
CV	3,623,307,153	8.002%	15,307.07	0.00	15,307.07	15,307.07	79,214.85	94,521.92	30,614.14	79,214.85	109,828.99
Donegal	1,687,242,581	3.726%	7,127.93	0.00	7,127.93	7,127.93	36,887.40	44,015.33	14,255.86	36,887.40	51,143.26
Elanco	3,067,635,029	6.774%	12,959.60	0.00	12,959.60	12,959.60	67,066.56	80,026.16	25,919.20	67,066.56	92,985.76
E-Town	2,311,320,328	5.104%	9,764.46	0.00	9,764.46	9,764.46	50,531.58	60,296.04	19,528.92	50,531.58	70,060.50
Ephrata	2,621,984,762	5.790%	11,076.99	0.00	11,076.99	11,076.99	57,323.97	68,400.96	22,153.98	57,323.97	79,477.95
Hempfield	5,190,793,030	11.463%	21,929.20	0.00	21,929.20	21,929.20	113,484.69	135,413.89	43,858.40	113,484.69	157,343.09
L-S	2,230,673,849	4.926%	9,423.75	0.00	9,423.75	9,423.75	48,768.39	58,192.14	18,847.50	48,768.39	67,615.89
Lancaster	3,937,799,485	8.696%	16,635.67	0.00	16,635.67	16,635.67	86,090.40	102,726.07	33,271.34	86,090.40	119,361.74
MC	2,549,773,349	5.631%	10,771.86	0.00	10,771.86	10,771.86	55,744.92	66,516.78	21,543.72	55,744.92	77,288.64
MT	4,648,231,583	10.265%	19,637.01	0.00	19,637.01	19,637.01	101,622.51	121,259.52	39,274.02	101,622.51	140,896.53
PM	3,269,551,721	7.220%	13,812.61	0.00	13,812.61	13,812.61	71,480.97	85,293.58	27,625.22	71,480.97	99,106.19
PV	1,901,598,201	4.199%	8,033.56	0.00	8,033.56	8,033.56	41,574.06	49,607.62	16,067.12	41,574.06	57,641.18
Solanco	2,686,529,002	5.933%	11,349.59	0.00	11,349.59	11,349.59	58,734.72	70,084.31	22,699.18	58,734.72	81,433.90
Warwick	3,089,720,158	6.823%	13,052.95	0.00	13,052.95	13,052.95	67,549.68	80,602.63	26,105.90	67,549.68	93,655.58
	45,282,748,100	100.00%	191,302.69	0.00	191,302.69	191,302.69	990,000.99	1,181,303.68	382,605.38	990,000.99	1,372,606.37

(1) - 2023 STEB Certification - Certified June of 2024

11/26/24

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Plan Con and Bond Savings - Estimate (November 2024)

2025-26

LCCTC Debt MV Aid Ratio (2)	School District	Market Value (1)		Total 25/26 Gross Debt Share \$ 1,372,605	Actual State Reimb. (2)	Net SD Share of LCCTC Debt (3) C = A - B	Notice of Intent to Split 75/25			
		Dollars	Share				District Share to Keep 1.33M \$ 42,605	25% District Share of Savings \$ 605,893	75% LCCTC Share SD Pay to LCCTC (4)	Net Total District Pay't to LCCTC G = C + F
							D	E	F	
0.500000	Cocalico	2,035,785,502	4.4957%	61,708	27,923	33,785.24	1,915.39	6,809.79	20,429.36	54,214.60
0.742700	Columbia	430,802,367	0.9514%	13,059	8,777	4,281.47	405.34	1,441.12	4,323.35	8,604.82
0.500000	CV	3,623,307,153	8.0015%	109,829	49,698	60,131.37	3,409.04	12,120.14	36,360.42	96,491.79
0.533500	Donegal	1,687,242,581	3.7260%	51,143	24,693	26,450.40	1,587.46	5,643.90	16,931.69	43,382.09
0.500000	Elanco	3,067,635,029	6.7744%	92,986	42,076	50,909.70	2,886.23	10,261.41	30,784.23	81,693.93
0.503800	E-Town	2,311,320,328	5.1042%	70,061	31,943	38,117.19	2,174.64	7,731.50	23,194.51	61,311.70
0.500000	Ephrata	2,621,984,762	5.7903%	79,478	35,964	43,514.18	2,466.96	8,770.76	26,312.29	69,826.46
0.500000	Hempfield	5,190,793,030	11.4631%	157,343	71,198	86,145.34	4,883.85	17,363.54	52,090.63	138,235.97
0.500000	L-S	2,230,673,849	4.9261%	67,616	30,596	37,019.70	2,098.76	7,461.73	22,385.19	59,404.89
0.684400	Lancaster	3,937,799,485	8.6960%	119,362	73,931	45,431.22	3,704.93	13,172.12	39,516.37	84,947.59
0.500000	MC	2,549,773,349	5.6308%	77,289	34,973	42,315.53	2,399.00	8,529.16	25,587.49	67,903.02
0.500000	MT	4,648,231,583	10.2649%	140,897	63,756	77,140.85	4,373.36	15,548.59	46,645.77	123,786.62
0.531400	PM	3,269,551,721	7.2203%	99,106	47,662	51,444.34	3,076.21	10,936.83	32,810.49	84,254.84
0.500000	PV	1,901,598,201	4.1994%	57,641	26,083	31,558.54	1,789.15	6,360.97	19,082.92	50,641.46
0.500000	Solanco	2,686,529,002	5.9328%	81,434	36,849	44,585.07	2,527.67	8,986.61	26,959.83	71,544.90
0.500000	Warwick	3,089,720,158	6.8232%	93,656	42,379	51,276.43	2,907.02	10,335.33	31,005.99	82,282.42
		45,282,748,100	100.00%	1,372,606.37	648,499.80	724,106.57	42,605.04	151,473.51	454,420.52	1,178,527.10
				Districts Pay LCCTC by 8/1/25 & 2/1/26	Districts Receive from PDE ~ 12/25 and 4/26				Districts Pay LCCTC Inv 3/2026 Due 5/2026	

(1) - 2023 STEB Certification in June of 2024

(2) - Estimated weighted average Project Reimbursement of 90.5% on the 2012/2017/2014 LCCTC Bonds (2012 - 95.72%, 2017 - 99.39%, 2014 - 57.71%). 50% minimum aid ratio used for Districts with lower aid ratios; actual aid ratios used for districts with ratios greater than 50%. Pulled from 2024-25 Aid Ratios.

(3) - Net local effort debt service for LCCTC Bonds (2017/2020 issues)

(4) - Represents approximately 75% of the difference between the \$1,330,000 original net debt service (1995 LCCTC Bonds) and the estimated net debt service for the 2017/2020 Bonds.

Lancaster County Career & Technology Center - General Fund Worksheet
2025-2026 Proposed Budget Compared to 2024-2025 Budget
Proposed 11/2024

		2023-2024	2024-2025	2025-2026	\$	%
		Budget	Budget	Proposed Budget	Budget Change	Budget Change
EXPENSES						
11/1300	Vocational Ed	\$9,875,708	\$10,402,637	\$10,664,513	\$261,876	2.5%
2100	Guidance Services	\$1,429,134	\$1,437,317	\$1,751,839	\$314,522	21.9%
2200	Support Services- Instructional	\$984,507	\$1,025,559	\$964,102	-\$61,457	-6.0%
2300	Administration	\$2,592,871	\$2,666,245	\$2,775,827	\$109,582	4.1%
2400	Pupil Health	\$247,240	\$261,482	\$269,448	\$7,966	3.0%
2500	Business Affairs	\$681,799	\$698,196	\$807,451	\$109,255	15.6%
2600	Operations/Maintenance	\$3,161,279	\$3,279,645	\$3,212,591	-\$67,054	-2.0%
2700	Transportation	\$1,338,215	\$1,399,104	\$1,455,000	\$55,896	4.0%
2800	Support Services- Central	\$1,279,317	\$1,793,036	\$2,081,492	\$288,456	16.1%
3200	Student Activities	\$74,805	\$122,492	\$117,122	-\$5,370	-4.4%
5100	Bond Payments	\$1,361,915	\$1,365,469	\$1,372,605	\$7,136	0.5%
5200	Plan Con Subsidy	\$453,000	\$453,000	\$453,000	\$0	0.0%
5900	Secondary Unrestricted Fund/Budgetary Reserve	\$0	\$50,000	\$50,000	\$0	0.0%
	Total Expenses	\$23,479,790	\$24,954,181	\$25,974,990	\$1,020,809	4.1%
REVENUES						
7810	State Portion - FICA	\$337,822	\$478,000	\$498,076	\$20,076	4.2%
7820	State Portion - Retirement	\$1,585,053	\$1,963,338	\$2,045,798	\$82,460	4.2%
7220	Secondary Voc Ed Subsidies	\$1,900,000	\$1,904,460	\$2,200,000	\$295,540	15.5%
7220	State Equipment Grant	\$50,000	\$0	\$85,000	\$85,000	100.0%
7509	Supplemental Equipment Grants	\$100,000	\$150,000	\$250,000	\$100,000	66.7%
8521	Perkins Grant	\$949,986	\$949,986	\$949,986	\$0	0.0%
6920	Local Grant (LCCTF)	\$150,000	\$150,000	\$150,000	\$0	0.0%
6700	Tuition- Bill for Service (MHL)	\$126,137	\$126,137	\$139,869	\$13,732	10.9%
6500	Interest	\$70,000	\$75,000	\$120,000	\$45,000	60.0%
6910	Rentals (land, bldg)	\$85,000	\$85,000	\$85,000	\$0	0.0%
9400	Sale of Fixed Assets	\$25,000	\$85,000	\$50,000	-\$35,000	-41.2%
6800	Indirect Costs	\$5,000	\$5,000	\$0	-\$5,000	-100.0%
6990	Miscellaneous	\$295,000	\$323,648	\$60,000	-\$263,648	-81.5%
	Subtotal	\$5,678,998	\$6,295,569	\$6,633,729	\$338,160	5.4%
6940	District Contrib-Gen Fund	\$15,985,877	\$16,840,142	\$17,515,656	\$675,514	4.0%
6940	District Contrib-Plan Con Subsidy	\$453,000	\$453,000	\$453,000	\$0	0.0%
6940	District Contrib-Debt Service	\$1,361,915	\$1,365,470	\$1,372,605	\$7,135	0.5%
	Total Revenue	\$23,479,790	\$24,954,181	\$25,974,990	\$1,020,809	4.1%

Summary By Object			
	2024-25	2025-26	
	Budget	Proposed Budget	Change
100 Salaries	\$9,055,262.72	\$9,437,813.00	\$382,550.28
200 Employee Benefits	\$6,872,887.14	\$6,852,087.00	-\$20,800.14
300 Purchased Prof Services	\$820,216.46	\$1,134,600.00	\$314,383.54
400 Purchased Property Services	\$972,647.60	\$960,200.00	-\$12,447.60
500 Other Purchased Services	\$2,004,265.51	\$2,022,500.00	\$18,234.49
600 Supplies	\$2,037,999.26	\$2,152,000.00	\$114,000.74
700 Equipment	\$1,233,587.00	\$1,415,685.00	\$182,098.00
800 Dues & Fees	\$554,314.44	\$557,105.00	\$2,790.56
900 Other	\$1,403,000.00	\$1,443,000.00	\$40,000.00
Subtotal	\$24,954,180.13	\$25,974,990.00	\$1,020,809.87
Summary - Expense Subtotal			
100 Salaries	36.29%	36.33%	
200 Employee Benefits	27.54%	26.38%	
300 Purchased Prof Services	3.29%	4.37%	
400 Purchased Property Services	3.90%	3.70%	
500 Other Purchased Services	8.03%	7.79%	
600 Supplies	8.17%	8.28%	
700 Equipment	4.94%	5.45%	
800 Dues & Fees	2.22%	2.14%	
900 Other	5.62%	5.56%	

EXPENDITURES AND OTHER OUTLAYS - DETAILED

Function	Description	2024-25	2025-26
	Object	Budget	Proposed Budget
11/1300	Vocational Ed	\$ 10,402,637	\$ 10,664,513
	100 Salaries	\$ 4,906,977	\$ 5,093,213
	200 Employee Benefits	\$ 3,570,894	\$ 3,568,615
	300 Purchased Professional Services	\$ 254,929	\$ 210,000
	400 Purchased Property Services	\$ 193,325	\$ 181,000
	500 Other Purchased Services	\$ 118,225	\$ 105,250
	600 Supplies	\$ 767,972	\$ 764,500
	700 Equipment	\$ 568,846	\$ 732,935
	800 Other	\$ 21,469	\$ 9,000
2100	Guidance Services	\$ 1,437,317	\$ 1,751,839
	100 Salaries	\$ 714,036	\$ 874,903
	200 Employee Benefits	\$ 584,287	\$ 684,286
	300 Purchased Professional Services	\$ 59,500	\$ 125,000
	400 Purchased Property Services	\$ 2,076	\$ -
	500 Other Purchased Services	\$ 8,666	\$ 2,650
	600 Supplies	\$ 67,002	\$ 63,000
	700 Equipment	\$ -	\$ 1,000
	800 Other	\$ 1,750	\$ 1,000
2200	Support Services- Instructional	\$ 1,025,559	\$ 964,102
	100 Salaries	\$ 463,220	\$ 396,995
	200 Employee Benefits	\$ 449,372	\$ 402,857
	300 Purchased Professional Services	\$ 49,419	\$ 27,000
	500 Other Purchased Services	\$ 3,923	\$ 13,750
	600 Supplies	\$ 42,102	\$ 53,000
	700 Equipment	\$ 523	\$ 500
	800 Other	\$ 17,000	\$ 70,000
2300	Administration	\$ 2,666,245	\$ 2,775,827
	100 Salaries	\$ 1,273,007	\$ 1,277,422
	200 Employee Benefits	\$ 908,186	\$ 929,505
	300 Purchased Professional Services	\$ 242,721	\$ 366,600
	400 Purchased Property Services	\$ 23,599	\$ 21,600
	500 Other Purchased Services	\$ 117,891	\$ 78,450
	600 Supplies	\$ 82,128	\$ 84,000
	700 Equipment	\$ 5,718	\$ 5,750
	800 Other	\$ 12,995	\$ 12,500
2400	Pupil Health	\$ 261,482	\$ 269,448
	100 Salaries	\$ 115,615	\$ 152,392
	200 Employee Benefits	\$ 106,550	\$ 106,556
	300 Purchased Professional Services	\$ 35,250	\$ 6,000
	600 Supplies	\$ 4,067	\$ 4,500

2500	Business Affairs	\$	698,196	\$	807,451
	100 Salaries	\$	376,141	\$	370,739
	200 Employee Benefits	\$	244,106	\$	259,862
	300 Purchased Professional Services	\$	5,200	\$	60,000
	400 Purchased Property Services	\$	3,000	\$	6,600
	500 Other Purchased Services	\$	23,750	\$	23,250
	600 Supplies	\$	27,500	\$	67,000
	800 Other	\$	18,500	\$	20,000
2600	Operations/Maintenance	\$	3,279,645	\$	3,212,591
	100 Salaries	\$	771,119	\$	735,255
	200 Employee Benefits	\$	633,889	\$	514,886
	300 Purchased Professional Services	\$	97,449	\$	75,000
	400 Purchased Property Services	\$	592,828	\$	616,000
	500 Other Purchased Services	\$	233,000	\$	278,450
	600 Supplies	\$	869,599	\$	912,500
	700 Equipment	\$	75,000	\$	75,000
	800 Other	\$	6,761	\$	5,500
2700	Transportation	\$	1,399,104	\$	1,455,000
	500 Other Purchased Services	\$	1,399,104	\$	1,455,000
2800	Support Services- Central	\$	1,793,036	\$	2,081,492
	100 Salaries	\$	414,241	\$	515,294
	200 Employee Benefits	\$	366,541	\$	370,498
	300 Purchased Professional Services	\$	55,887	\$	245,000
	400 Purchased Property Services	\$	157,819	\$	135,000
	500 Other Purchased Services	\$	39,588	\$	17,200
	600 Supplies	\$	169,840	\$	196,500
	700 Equipment	\$	583,500	\$	600,500
	800 Other	\$	5,621	\$	1,500
3200	Student Activities	\$	122,492	\$	117,122
	100 Salaries	\$	20,909	\$	21,600
	200 Employee Benefits	\$	9,062	\$	15,022
	300 Purchased Professional Services	\$	19,862	\$	20,000
	500 Other Purchased Services	\$	60,119	\$	48,500
	600 Supplies	\$	7,790	\$	7,000
	800 Other	\$	4,750	\$	5,000
5100	Bond Payments	\$	1,365,469	\$	1,372,605
	800 Interest	\$	415,469	\$	382,605
	900 Principal	\$	950,000	\$	990,000
5200	Plan Con Subsidy transfer to Capital Reserve	\$	453,000	\$	453,000
	900 Fund Transfers	\$	453,000	\$	453,000
5800	Unrestricted Secondary Fund/Budgetary Reserve	\$	50,000	\$	50,000
	800 Other	\$	50,000	\$	50,000
Grand Total			\$24,954,180	\$	25,974,990

