LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

PROPOSED GENERAL FUND BUDGET

2026-2027

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

www.lancasterctc.edu

LANCASTER COUNTY
CAREER & TECHNOLOGY CENTER

December 16, 2025

Dear LCCTC Member District Board Members and Superintendents,

We are pleased to present Lancaster County Career and Technology Center's 2026-2027 proposed budget. Our goal is to be a valuable partner to the sixteen sending districts and the community by providing high quality career and technical education opportunities for high school and post-secondary students. The proposed budget for the 2026-2027 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 also areas that were decreased based on efficiencies gained or reduced need, and the state continues to increase vocational education subsidies to benefits CTCs and CTE programs. The net increase is 0.31% in district contributions ($54,585 increase).

LCCTC prepared the proposed 2026-2027 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.

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 questions or 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, 2026. Pending voting results, the Joint Operating Committee will vote on its final approval during our regularly scheduled meeting on February 26, 2026.

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

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 (October 2025)

2026-27

District	2022-23 ADMs Info. Only	2023-24 ADMs **Actual**	2024-25 ADMs **Actual**	2025-26 ADMs **Est as of 10/28/25**	26/27 Formula	2025-26 Fund Form %	As Comp or +/- 15.00%	Difference	+/- 15% (1)	-0.231%		District Share of -0.231%	26/27 Share Est 10/28/25
Cocalico	100.327	104.022	118.033	109.844	4.812%	4.735%	4.812%	0.000		4.812%	5.028%	-0.012%	4.800%
Columbia	44.966	71.627	58.672	56.044	2.705%	2.596%	2.705%	0.000		2.705%	2.826%	-0.007%	2.699%
CV	128.350	143.633	144.750	132.933	6.110%	6.059%	6.110%	0.000		6.110%	6.384%	-0.015%	6.095%
Donegal	117.266	146.688	133.606	152.356	6.287%	5.834%	6.287%	0.000		6.287%	6.569%	-0.015%	6.272%
Elanco	110.116	96.811	102.044	90.556	4.195%	4.473%	4.195%	0.000		4.195%	4.383%	-0.010%	4.185%
E-town	207.822	192.211	207.811	203.600	8.756%	8.928%	8.756%	0.000		8.756%	9.148%	-0.021%	8.735%
Ephrata	132.955	132.394	162.011	168.222	6.712%	6.328%	6.712%	0.000		6.712%	7.013%	-0.016%	6.696%
Hempfield	233.688	228.861	278.072	255.733	11.054%	10.669%	11.054%	0.000		11.054%	11.549%	-0.027%	11.027%
L-S	76.300	96.844	87.444	86.556	3.931%	3.797%	3.931%	0.000		3.931%	4.107%	-0.010%	3.922%
SD of Lanc	99.766	115.916	124.283	111.178	5.094%	4.981%	5.094%	0.000		5.094%	5.322%	-0.012%	5.082%
Man Cen	142.800	114.727	107.639	73.933	4.289%	5.319%	4.521%	-0.002	-15%	0.000%	0.000%	0.000%	4.521%
Man Twp	168.866	150.166	161.322	128.911	6.378%	7.023%	6.378%	0.000		6.378%	6.664%	-0.015%	6.363%
Penn Manor	254.461	296.227	318.106	265.444	12.746%	12.874%	12.746%	0.000		12.746%	13.317%	-0.031%	12.715%
Pequea Valley	51.133	69.194	66.072	61.000	2.847%	2.737%	2.847%	0.000		2.847%	2.975%	-0.007%	2.840%
Solanco	157.355	163.711	157.761	197.889	7.552%	7.025%	7.552%	0.000		7.552%	7.891%	-0.018%	7.534%
Warwick	155.388	153.172	147.622	149.133	6.531%	6.623%	6.531%	0.000		6.531%	6.824%	-0.016%	6.515%
Totals	2,181.559	2,276.204	2,375.248	2,243.332	100.00%	100.00%	100.231%			95.710%	1.000	-0.231%	100.000%

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

2026-2027 School Year

District	Market Value % (1)	Capital Expenses	ADM % ** (Est.) (2)	Operating Expenses	Total Expenses	Less Voc. Ed. Subs. (Est.)	Net Payable	25% Payable 9/1/26	Payable 15% each (7/1, 11/1, 1/3, 3/1, 5/1)	Last Year Net Payable	Increase/(Decrease)
		453,000.00		**$20,317,241.24**	**20,770,241.24**	**3,200,000.00**	**17,570,241.24**			**17,515,656.00**	**54,585.24**
Cocalico	4.471%	20,253.63	4.800%	975,308.85	995,562.48	$153,612.80	841,949.68	210,487.42	126,292.45	828,282.28	13,667.40
Columbia	0.983%	4,452.99	2.699%	548,260.75	552,713.74	$86,352.00	466,361.74	116,590.44	69,954.26	447,256.39	19,105.35
CV	7.925%	35,900.25	6.095%	1,238,376.49	1,274,276.74	$195,046.40	1,079,230.34	269,807.59	161,884.55	1,070,056.06	9,174.28
Donegal	3.724%	16,869.72	6.272%	1,274,256.74	1,291,126.46	$200,697.60	1,090,428.86	272,607.22	163,564.33	1,012,297.07	78,131.79
Elanco	6.657%	30,156.21	4.185%	850,256.23	880,412.44	$133,916.80	746,495.64	186,623.91	111,974.35	793,900.63	(47,404.99)
Etown	5.132%	23,247.96	8.735%	1,774,690.71	1,797,938.67	$279,516.80	1,518,421.87	379,605.47	227,763.28	1,546,458.90	(28,037.03)
Ephrata	5.785%	26,206.05	6.696%	1,360,401.84	1,386,607.89	$214,265.60	1,172,342.29	293,085.57	175,851.34	1,105,937.87	66,404.42
Hempfield	11.612%	52,602.36	11.027%	2,240,432.97	2,293,035.33	$352,873.60	1,940,163.33	485,040.84	291,024.50	1,872,325.10	67,838.23
L-S	4.914%	22,260.42	3.922%	796,740.62	819,001.04	$125,488.00	693,513.04	173,378.26	104,026.96	670,184.28	23,328.76
Lancaster	8.710%	39,456.30	5.082%	1,032,461.25	1,071,917.55	$162,614.40	909,303.15	227,325.79	136,395.47	889,283.78	20,019.37
Manheim Central	5.544%	25,114.32	4.521%	918,572.95	943,687.27	$144,676.80	799,010.47	199,752.62	119,851.57	933,053.13	(134,042.66)
Manheim Township	10.268%	46,514.04	6.363%	1,292,704.79	1,339,218.83	$203,603.20	1,135,615.63	283,903.91	170,342.34	1,244,793.27	(109,177.64)
Penn Manor	7.293%	33,037.29	12.715%	2,583,377.86	2,616,415.15	$406,886.40	2,209,528.75	552,382.19	331,429.31	2,229,337.23	(19,808.48)
Pequea Valley	4.179%	18,930.87	2.840%	577,029.97	595,960.84	$90,883.20	505,077.64	126,269.41	75,761.65	486,028.17	19,049.47
Solanco	5.977%	27,075.81	7.534%	1,530,660.32	1,557,736.13	$241,081.60	1,316,654.53	329,163.63	197,498.18	1,225,510.10	91,144.43
Warwick	6.826%	30,921.78	6.515%	1,323,708.90	1,354,630.68	$208,486.40	1,146,144.28	286,536.07	171,921.64	1,160,951.74	(14,807.46)
Totals	100.00%	453,000.00	100.00%	20,317,241.24	20,770,241.24	3,200,001.60	17,570,241.24	4,392,560.34	2,635,536.18	17,515,656.00	54,585.24

X 5

$13,177,680.90

\+ $4,392,560.34

$17,570,241.24

(1) 2025 STEB Certification, released 7/16/25

(2) See Funding Formula 2026-27

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Bond Repayment Schedule - November 2025

2026-27

SCHOOL DISTRICT	MARKET VALUE (1)		AUGUST PAYMENT			FEBRUARY PAYMENT			TOTAL FOR FISCAL YEAR		
	Dollars	Share	Interest	Principal	Total	Interest	**Principal**	Total	Interest	Principal	Total
			174,135.00	0.00	174,135.00	174,135.00	**1,015,000.00**	1,189,135.00	348,270.00	1,015,000.00	1,363,270.00
Cocalico	2,242,972,179	4.471%	7,785.58	0.00	7,785.58	7,785.58	**45,380.65**	53,166.23	15,571.16	45,380.65	60,951.81
Columbia	493,212,230	0.983%	1,711.92	0.00	1,711.92	1,711.92	**9,978.47**	11,690.39	3,423.84	9,978.47	13,402.31
CV	3,975,695,992	7.925%	13,800.02	0.00	13,800.02	13,800.02	**80,437.74**	94,237.76	27,600.04	80,437.74	108,037.78
Donegal	1,868,069,408	3.724%	6,484.26	0.00	6,484.26	6,484.26	**37,795.56**	44,279.82	12,968.52	37,795.56	50,764.08
Elanco	3,339,777,073	6.657%	11,592.69	0.00	11,592.69	11,592.69	**67,571.60**	79,164.29	23,185.38	67,571.60	90,756.98
E-Town	2,574,400,227	5.132%	8,936.09	0.00	8,936.09	8,936.09	**52,086.76**	61,022.85	17,872.18	52,086.76	69,958.94
Ephrata	2,902,369,315	5.785%	10,074.41	0.00	10,074.41	10,074.41	**58,721.81**	68,796.22	20,148.82	58,721.81	78,870.63
Hempfield	5,825,335,868	11.612%	20,220.38	0.00	20,220.38	20,220.38	**117,860.79**	138,081.17	40,440.76	117,860.79	158,301.55
L-S	2,465,282,750	4.914%	8,557.34	0.00	8,557.34	8,557.34	**49,879.13**	58,436.47	17,114.68	49,879.13	66,993.81
Lancaster	4,369,585,942	8.710%	15,167.33	0.00	15,167.33	15,167.33	**88,407.52**	103,574.85	30,334.66	88,407.52	118,742.18
MC	2,781,432,641	5.544%	9,654.74	0.00	9,654.74	9,654.74	**56,275.66**	65,930.40	19,309.48	56,275.66	75,585.14
MT	5,150,907,179	10.268%	17,879.31	0.00	17,879.31	17,879.31	**104,215.13**	122,094.44	35,758.62	104,215.13	139,973.75
PM	3,658,689,807	7.293%	12,699.67	0.00	12,699.67	12,699.67	**74,023.95**	86,723.62	25,399.34	74,023.95	99,423.29
PV	2,096,440,443	4.179%	7,276.93	0.00	7,276.93	7,276.93	**42,415.84**	49,692.77	14,553.86	42,415.84	56,969.70
Solanco	2,998,252,501	5.977%	10,407.18	0.00	10,407.18	10,407.18	**60,661.48**	71,068.66	20,814.36	60,661.48	81,475.84
Warwick	3,424,545,347	6.826%	11,886.98	0.00	11,886.98	11,886.98	**69,286.95**	81,173.93	23,773.96	69,286.95	93,060.91
	50,166,968,902	**100.00%**	**174,134.83**	**0.00**	**174,134.83**	**174,134.83**	**1,014,999.04**	**1,189,133.87**	**348,269.66**	**1,014,999.04**	**1,363,268.70**

(1) 2025 STEB Certification, released 7/16/25

LANCASTER COUNTY CAREER & TECHNOLOGY CENTER

Plan Con and Bond Savings - (November 2025)

2026-27

								Notice of Intent to Split 75/25				
LCCTC Debt MV Aid Ratio (2)	School District	Market Value (1) Dollars	Market Value (1) Share		Total 26/27 Gross Debt Share $ 1,363,270	Actual State Reimb. (2)	Net SD Share of LCCTC Debt (3)		District Share to Keep 1.33M $ 33,270	25% District Share of Savings $ 607,194	75% LCCTC Share SD Pay to LCCTC (4)	Net Total District Pay't to LCCTC
					A	B	C = A - B		D	E	F	G = C + F
0.500000	Cocalico	2,242,972,179	4.4710%		60,952	27,581	33,371.11		1,487.50	6,786.91	20,360.73	53,731.84
0.726000	Columbia	493,212,230	0.9831%		13,402	8,806	4,596.59		327.08	1,492.33	4,476.99	9,073.58
0.500000	CV	3,975,695,992	7.9249%		108,038	48,887	59,150.69		2,636.61	12,029.88	36,089.64	95,240.32
0.522700	Donegal	1,868,069,408	3.7237%		50,764	24,014	26,750.46		1,238.87	5,652.52	16,957.56	43,708.03
0.500000	Elanco	3,339,777,073	6.6573%		90,757	41,068	49,689.44		2,214.88	10,105.68	30,317.04	80,006.49
0.500000	E-Town	2,574,400,227	5.1317%		69,959	31,656	38,302.51		1,707.32	7,789.84	23,369.53	61,672.04
0.500000	Ephrata	2,902,369,315	5.7854%		78,871	35,689	43,181.67		1,924.80	8,782.15	26,346.45	69,528.12
0.500000	Hempfield	5,825,335,868	11.6119%		158,302	71,631	86,670.10		3,863.28	17,626.69	52,880.07	139,550.17
0.500000	L-S	2,465,282,750	4.9142%		66,994	30,315	36,679.11		1,634.95	7,459.68	22,379.05	59,058.16
0.656700	Lancaster	4,369,585,942	8.7101%		118,742	70,570	48,172.10		2,897.85	13,221.80	39,665.40	87,837.50
0.500000	MC	2,781,432,641	5.5444%		75,585	34,202	41,382.87		1,844.62	8,416.32	25,248.95	66,631.81
0.500000	MT	5,150,907,179	10.2675%		139,974	63,338	76,635.63		3,416.00	15,585.91	46,757.73	123,393.36
0.532900	PM	3,658,689,807	7.2930%		99,423	47,949	51,473.97		2,426.38	11,070.66	33,211.99	84,685.96
0.500000	PV	2,096,440,443	4.1789%		56,970	25,779	31,190.91		1,390.32	6,343.51	19,030.52	50,221.43
0.500000	Solanco	2,998,252,501	5.9765%		81,476	36,868	44,608.02		1,988.38	9,072.24	27,216.71	71,824.73
0.500000	Warwick	3,424,545,347	6.8263%		93,061	42,110	50,950.84		2,271.11	10,362.22	31,086.66	82,037.51
		50,166,968,902	**100.00%**		**1,363,268.64**	**640,462.63**	**722,806.01**		**33,269.97**	**151,798.35**	**455,395.04**	**1,178,201.05**
					Districts Pay LCCTC 8/1/26 & 2/1/27	Districts Receive from PDE ~ 12/26 and 4/27					Districts Pay LCCTC Inv 3/2027 Due 5/2027	

(1) 2025 STEB Certification, released 7/16/25

(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 2025-26 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
2026-2027 Proposed Budget Compared to 2025-2026 Budget
Proposed 11/2025

		2025-2026 Budget	2026-2027 Proposed Budget	$ Budget Change	% Budget Change
EXPENSES					
11/1300	Vocational Ed	$10,664,513	$11,292,031	$627,518	5.9%
2100	Guidance Services	$1,751,839	$1,642,543	-$109,296	-6.2%
2200	Support Services- Instructional	$964,102	$1,203,009	$238,907	24.8%
2300	Administration	$2,775,827	$2,890,098	$114,271	4.1%
2400	Pupil Health	$269,448	$207,964	-$61,484	-22.8%
2500	Business Affairs	$807,451	$841,684	$34,233	4.2%
2600	Operations/Maintenance	$3,212,591	$3,470,055	$257,464	8.0%
2700	Transportation	$1,455,000	$1,525,000	$70,000	4.8%
2800	Support Services- Central	$2,081,492	$2,146,938	$65,446	3.1%
3200	Student Activities	$117,122	$108,946	-$8,176	-7.0%
5100	Bond Payments	$1,372,605	$1,363,270	-$9,335	-0.7%
5200	Plan Con Subsidy	$453,000	$453,000	$0	0.0%
5900	Budgetary Reserve & Authority	$50,000	$53,000	$3,000	6.0%
	Total Expenses	**$25,974,990**	**$27,197,538**	**$1,222,548**	**4.7%**
REVENUES					
7810	State Portion - FICA	$498,076	$498,076	$0	0.0%
7820	State Portion - Retirement	$2,045,798	$2,045,798	$0	0.0%
7220	Secondary Voc Ed Subsidies	$2,200,000	$3,200,000	$1,000,000	45.5%
7220	State Equipment Grant	$85,000	$85,000	$0	0.0%
7509	Supplemental Equipment Grants	$250,000	$400,000	$150,000	60.0%
8521	Perkins Grant	$949,986	$1,028,621	$78,635	8.3%
6700	Tuition- Bill for Service (MHL)	$139,869	$158,732	$18,863	13.5%
6500	Interest	$120,000	$120,000	$0	0.0%
6910	Rentals (land, bldg)	$85,000	$58,800	-$26,200	-30.8%
9400	Sale of Fixed Assets	$50,000	$50,000	$0	0.0%
6990	Miscellaneous	$210,000	$166,000	-$44,000	-21.0%
	Subtotal	$6,633,729	$7,811,027	$1,177,298	17.7%
6940	**District Contrib-Gen Fund**	**$17,515,656**	**$17,570,241**	**$54,585**	**0.3%**
6940	District Contrib-Plan Con Subsidy	$453,000	$453,000	$0	0.0%
6940	District Contrib-Debt Service	$1,372,605	$1,363,270	-$9,335	-0.7%
	Total Revenue	**$25,974,990**	**$27,197,538**	**$1,222,548**	**4.7%**

Summary by Object

Object Code	Description	2024-25 Actual	2025-26 Budget	2026-27 Proposed Budget
100	Salaries	$8,940,758	$9,437,813	$9,832,827
200	Employee Benefits	$6,129,578	$6,852,087	$7,575,393
300	Purchased Professional Services	$1,316,792	$1,134,600	$1,236,295
400	Purchased Property Services	$1,753,794	$960,200	$889,750
500	Other Purchased Services	$2,185,320	$2,022,500	$2,075,750
600	Supplies	$2,542,985	$2,152,000	$2,249,753
700	Equipment	$1,625,755	$1,415,685	$1,342,250
800	Dues & Fees	$517,688	$557,105	$524,520
900	Other	$953,000	$1,443,000	$1,471,000
	Totals	$25,965,670	$25,974,990	$27,197,538

Object Code	Description	2024-25 Percentage	2025-26 Percentage	2026-27 Percentage
100	Salaries	34.43%	36.33%	36.15%
200	Employee Benefits	23.61%	26.38%	27.85%
300	Purchased Professional Services	5.07%	4.37%	4.55%
400	Purchased Property Services	6.75%	3.70%	3.27%
500	Other Purchased Services	8.42%	7.79%	7.63%
600	Supplies	9.79%	8.28%	8.27%
700	Equipment	6.26%	5.45%	4.94%
800	Dues & Fees	1.99%	2.14%	1.93%
900	Other	3.67%	5.56%	5.41%

$ Change	% Change
$395,014	4.19%
$723,306	10.56%
$101,695	8.96%
-$70,450	-7.34%
$53,250	2.63%
$97,753	4.54%
-$73,435	-5.19%
-$32,585	-5.85%
$28,000	1.94%
$1,222,548	4.71%

EXPENDITURES AND OTHER OUTLAYS - DETAILED

Function	Description Object	2025-26 Budget	2026-27 Proposed Budget	$ Change	% Change
11/1300	**Vocational Ed**	**$ 10,664,513**	**$ 11,292,032**	**$ 627,519**	**5.88%**
	100 Salaries	$ 5,093,213	$ 5,311,591	$ 218,378	4.29%
	200 Employee Benefits	$ 3,568,615	$ 3,956,188	$ 387,573	10.86%
	300 Purchased Professional Services	$ 210,000	$ 210,000	$ -	0.00%
	400 Purchased Property Services	$ 181,000	$ 184,500	$ 3,500	1.93%
	500 Other Purchased Services	$ 105,250	$ 112,750	$ 7,500	7.13%
	600 Supplies	$ 764,500	$ 716,753	$ (47,747)	-6.25%
	700 Equipment	$ 732,935	$ 791,250	$ 58,315	7.96%
	800 Other	$ 9,000	$ 9,000	$ -	0.00%
2100	**Guidance Services**	**$ 1,751,839**	**$ 1,642,543**	**$ (109,296)**	**-6.24%**
	100 Salaries	$ 874,903	$ 822,973	$ (51,930)	-5.94%
	200 Employee Benefits	$ 684,286	$ 609,325	$ (74,961)	-10.95%
	300 Purchased Professional Services	$ 125,000	$ 163,795	$ 38,795	31.04%
	400 Purchased Property Services	$ -	$ -	$ -	0.00%
	500 Other Purchased Services	$ 2,650	$ 2,700	$ 50	1.89%
	600 Supplies	$ 63,000	$ 43,000	$ (20,000)	-31.75%
	700 Equipment	$ 1,000	$ -	$ (1,000)	-100.00%
	800 Other	$ 1,000	$ 750	$ (250)	-25.00%
2200	**Support Services- Instructional**	**$ 964,102**	**$ 1,203,009**	**$ 238,907**	**24.78%**
	100 Salaries	$ 396,995	$ 482,090	$ 85,095	21.43%
	200 Employee Benefits	$ 402,857	$ 556,169	$ 153,312	38.06%
	300 Purchased Professional Services	$ 27,000	$ 20,000	$ (7,000)	-25.93%
	500 Other Purchased Services	$ 13,750	$ 7,250	$ (6,500)	-47.27%
	600 Supplies	$ 53,000	$ 57,500	$ 4,500	8.49%
	700 Equipment	$ 500	$ -	$ (500)	-100.00%
	800 Other	$ 70,000	$ 80,000	$ 10,000	14.29%
2300	**Administration**	**$ 2,775,827**	**$ 2,890,098**	**$ 114,271**	**4.12%**
	100 Salaries	$ 1,277,422	$ 1,349,877	$ 72,455	5.67%
	200 Employee Benefits	$ 929,505	$ 1,053,471	$ 123,966	13.34%
	300 Purchased Professional Services	$ 366,600	$ 291,000	$ (75,600)	-20.62%
	400 Purchased Property Services	$ 21,600	$ 28,000	$ 6,400	29.63%
	500 Other Purchased Services	$ 78,450	$ 66,750	$ (11,700)	-14.91%
	600 Supplies	$ 84,000	$ 85,000	$ 1,000	1.19%
	700 Equipment	$ 5,750	$ 5,500	$ (250)	-4.35%
	800 Other	$ 12,500	$ 10,500	$ (2,000)	-16.00%
2400	**Pupil Health**	**$ 269,448**	**$ 207,964**	**$ (61,484)**	**-22.82%**
	100 Salaries	$ 152,392	$ 113,317	$ (39,075)	-25.64%
	200 Employee Benefits	$ 106,556	$ 84,147	$ (22,409)	-21.03%
	300 Purchased Professional Services	$ 6,000	$ 6,000	$ -	0.00%
	600 Supplies	$ 4,500	$ 4,500	$ -	0.00%

2500	**Business Affairs**	**$**	**807,451**	**$**	**841,684**	**$**	**34,233**	**4.24%**
	100 Salaries	$	370,739	$	390,250	$	19,511	5.26%
	200 Employee Benefits	$	259,862	$	289,684	$	29,822	11.48%
	300 Purchased Professional Services	$	60,000	$	60,000	$	-	0.00%
	400 Purchased Property Services	$	6,600	$	250	$	(6,350)	-96.21%
	500 Other Purchased Services	$	23,250	$	19,500	$	(3,750)	-16.13%
	600 Supplies	$	67,000	$	62,000	$	(5,000)	-7.46%
	800 Other	$	20,000	$	20,000	$	-	0.00%
2600	**Operations/Maintenance**	**$**	**3,212,591**	**$**	**3,470,055**	**$**	**257,464**	**8.01%**
	100 Salaries	$	735,255	$	806,768	$	71,513	9.73%
	200 Employee Benefits	$	514,886	$	598,137	$	83,251	16.17%
	300 Purchased Professional Services	$	75,000	$	100,000	$	25,000	33.33%
	400 Purchased Property Services	$	616,000	$	672,000	$	56,000	9.09%
	500 Other Purchased Services	$	278,450	$	278,150	$	(300)	-0.11%
	600 Supplies	$	912,500	$	966,500	$	54,000	5.92%
	700 Equipment	$	75,000	$	45,000	$	(30,000)	-40.00%
	800 Other	$	5,500	$	3,500	$	(2,000)	-36.36%
2700	**Transportation**	**$**	**1,455,000**	**$**	**1,525,000**	**$**	**70,000**	**4.81%**
	500 Other Purchased Services	$	1,455,000	$	1,525,000	$	70,000	4.81%
2800	**Support Services- Central**	**$**	**2,081,492**	**$**	**2,146,938**	**$**	**65,446**	**3.14%**
	100 Salaries	$	515,294	$	532,962	$	17,668	3.43%
	200 Employee Benefits	$	370,498	$	411,326	$	40,828	11.02%
	300 Purchased Professional Services	$	245,000	$	365,500	$	120,500	49.18%
	400 Purchased Property Services	$	135,000	$	5,000	$	(130,000)	-96.30%
	500 Other Purchased Services	$	17,200	$	18,650	$	1,450	8.43%
	600 Supplies	$	196,500	$	311,500	$	115,000	58.52%
	700 Equipment	$	600,500	$	500,500	$	(100,000)	-16.65%
	800 Other	$	1,500	$	1,500	$	-	0.00%
3200	**Student Activities**	**$**	**117,122**	**$**	**108,946**	**$**	**(8,176)**	**-6.98%**
	100 Salaries	$	21,600	$	23,000	$	1,400	6.48%
	200 Employee Benefits	$	15,022	$	16,946	$	1,924	12.81%
	300 Purchased Professional Services	$	20,000	$	20,000	$	-	0.00%
	500 Other Purchased Services	$	48,500	$	45,000	$	(3,500)	-7.22%
	600 Supplies	$	7,000	$	3,000	$	(4,000)	-57.14%
	800 Other	$	5,000	$	1,000	$	(4,000)	-80.00%
5100	**Bond Payments**	**$**	**1,372,605**	**$**	**1,363,270**	**$**	**(9,335)**	**-0.68%**
	800 Interest	$	382,605	$	348,270	$	(34,335)	-8.97%
	900 Principal	$	990,000	$	1,015,000	$	25,000	2.53%
5200	**Plan Con Subsidy transfer to Capital Reserve**	**$**	**453,000**	**$**	**453,000**	**$**	**-**	**0.00%**
	900 Fund Transfers	$	453,000	$	453,000	$	-	0.00%
5900	**Budgetary Reserve & Authority**	**$**	**50,000**	**$**	**53,000**	**$**	**3,000**	**6.00%**
	800 Other	$	50,000	$	53,000	$	3,000	6.00%
Grand Total			**$25,974,990**	**$**	**27,197,539**		**$1,222,549**	**4.71%**