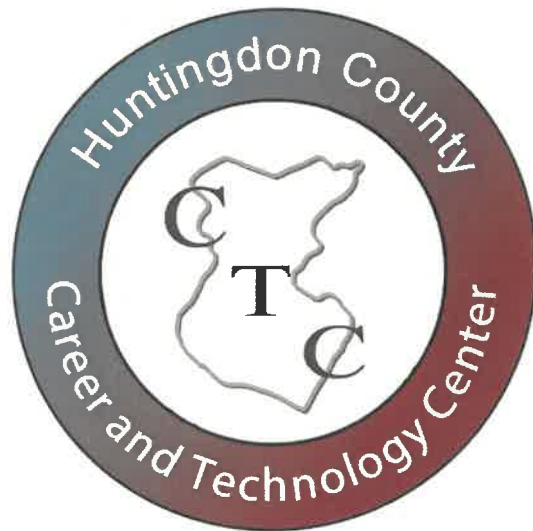


Huntingdon County Career and Technology Center



2026-2027 Proposed Budget

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Huntingdon County Career & Technology Center

Budget

| <u>Year</u> | <u>Total Budget</u> | <u>% Increase</u> | <u>Member District Share</u> | <u>% Increase</u> |
|-----------------|---------------------|-------------------|------------------------------|-------------------|
| 2026-2027 | | | | |
| Proposed Budget | \$ 3,789,455 | 6.19% | \$ 2,448,117 | 1.17% |
| 2025-2026 | \$ 3,568,455 | 5.54% | \$ 2,419,700 | 3.90% |
| 2024-2025 | \$ 3,381,035 | 12.51% | \$ 2,328,810 | 9.45% |
| 2023-2024 | \$ 3,005,135 | 4.68% | \$ 2,127,690 | 3.73% |
| 2022-2023 | \$ 2,870,870 | 3.42% | \$ 2,051,271 | 2.30% |
| 2021-2022 | \$ 2,776,020 | 1.77% | \$ 2,005,149 | 1.79% |
| 2020-2021 | \$ 2,727,793 | 1.74% | \$ 1,969,858 | 0.92% |
| 2019-2020 | \$ 2,681,046 | 0.11% | \$ 1,951,901 | -1.16% |
| 2018-2019 | \$ 2,678,051 | -0.25% | \$ 1,974,858 | -3.45% |
| 2017-2018 | \$ 2,684,703 | | \$ 2,045,446 | |

(Difference between total budget and member district share: State vocational education subsidy, State retirement/social security reimbursement, Grants, Misc. other revenue)

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Huntingdon County Career & Technology Center Member District Payment

| | 2026-2027 Proposed Budget | % Increase from 25/26-26/27 | 2025-2026 Budget | % Increase from 24/25-25/26 | 2024-2025 | 2023-2024 | 2022-2023 | 2021-2022 |
|---------------------|------------------------------|--------------------------------|---------------------|--------------------------------|--------------------|---------------------|---------------------|---------------------|
| Mount Union | \$ 551,464 | -6.92% | \$ 592,445 | -3.14% | \$ 611,639 | \$ 584,781 | \$ 568,661 | \$ 550,668 |
| Huntingdon | \$ 773,516 | 2.32% | \$ 755,979 | 6.41% | \$ 710,423 | \$ 638,152 | \$ 632,258 | \$ 610,588 |
| Southern Huntingdon | \$ 566,757 | 2.31% | \$ 553,961 | 1.45% | \$ 546,020 | \$ 536,380 | \$ 554,925 | \$ 576,735 |
| Juniata Valley | \$ 556,380 | 7.55% | \$ 517,315 | 12.28% | \$ 460,728 | \$ 368,377 | \$ 295,427 | \$ 267,158 |
| Total | \$ 2,448,117 | 1.17% | \$ 2,419,700 | 3.90% | \$2,328,810 | \$ 2,127,690 | \$ 2,051,271 | \$ 2,005,149 |

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Huntingdon County Career & Technology Center

Average Daily Membership

2026-2027 Proposed Budget

| Year | TOTAL | Mount Union | | ADM | | Southern Huntingdon | | ADM | | Juniata Valley | | ADM | |
|----------------------------|-----------------|----------------|----------------|----------------|----------------|---------------------|----------------|----------------|----------------|----------------|------------|-----|--|
| | | Union | Percentage | Huntingdon | Percentage | Huntingdon | Percentage | Valley | Percentage | Percentage | Percentage | | |
| 2017-18 Drop Off | 316,331 | 85,96 | 27.174% | 101,016 | 31.934% | 94,105 | 29.749% | 35,25 | 11.143% | | | | |
| 2018-19 Drop Off | 303,609 | 85,266 | 28.084% | 94,061 | 30.981% | 88,605 | 29.184% | 35,677 | 11.751% | | | | |
| 2019-20 Drop Off | 286,220 | 79,438 | 27.7542% | 82,977 | 28.9906% | 74,511 | 26.0328% | 49,294 | 17.2224% | | | | |
| 2020-21 Drop Off | 279,928 | 78,148 | 27.9172% | 87,531 | 31.2691% | 63,648 | 22.7373% | 50,601 | 18.0764% | | | | |
| 2021-22 | 316,764 | 83,255 | 26.2830% | 91,301 | 28.8230% | 72,352 | 22.8410% | 69,856 | 22.0530% | | | | |
| 2022-23 | 329,770 | 77,658 | 23.5491% | 108,130 | 32.7895% | 73,818 | 22.3847% | 70,164 | 21.2766% | | | | |
| 2023-24 | 351,050 | 73,728 | 21.0021% | 112,167 | 31.9519% | 82,653 | 23.5445% | 82,502 | 23.5015% | | | | |
| 2024-25 | 366,273 | 72,582 | 19.8164% | 119,331 | 32.5798% | 86,920 | 23.7309% | 87,440 | 23.8729% | | | | |
| Total/Avg. (4 Year) | 1363,857 | 307,223 | 22.526% | 430,929 | 31.596% | 315,743 | 23.151% | 309,962 | 22.727% | | | | |

| Prior Year 4 Year ADMs | | | | | | | | | | | |
|-------------------------------|----------|---------|----------|---------|----------|---------|----------|---------|----------|--|--|
| FY 26 Drop Off (25/26 Budget) | 1277,512 | 312,789 | 24.484% | 399,129 | 31.243% | 292,471 | 22.894% | 273,123 | 21.379% | | |
| FY 25 Drop Off (24/25 Budget) | 1212,682 | 318,499 | 26.264% | 369,939 | 30.506% | 284,329 | 23.446% | 239,915 | 19.784% | | |
| FY 24 Drop Off (23/24 Budget) | 1186,521 | 326,107 | 27.4843% | 355,87 | 29.9927% | 299,116 | 25.2095% | 205,428 | 17.3135% | | |
| FY 23 Drop Off (22/23 Budget) | 1186,088 | 328,812 | 27.7224% | 365,585 | 30.8228% | 320,869 | 27.0527% | 170,822 | 14.4021% | | |

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| Revenues | | | |
|--------------------------|---------------------|------------------------|------------------------|
| | 24-25 Actual | 25-26 Budget | 26-27 Projected |
| Interest (MM, Checking) | \$ 187 | \$ 120.00 | \$ 5,075.00 |
| Land Rental | \$ 250 | \$ 250.00 | \$ 250.00 |
| EITC Donations | \$ 8,000 | \$ 6,000.00 | \$ 6,500.00 |
| Tuition: Sending Schools | \$ 2,193,431 | \$ 2,419,700.00 | \$ 2,448,117.00 |
| Tuition: Charter Schools | \$ 136,288 | \$ - | \$ - |
| Misc Income | \$ 11,827 | \$ - | \$ - |
| Pepsi Donation | | \$ 1,500.00 | \$ 1,500.00 |
| Voc Ed Subsidy | \$ 618,443 | \$ 550,000.00 | \$ 702,570.00 |
| Grants: Comp Eq | \$ 65,700 | \$ 65,000.00 | \$ 85,000.00 |
| Grants: Supp Eq | \$ 106,273 | \$ 105,000.00 | \$ 100,000.00 |
| Grants: PERKINS | \$ 90,803 | \$ 94,000.00 | \$ 93,000.00 |
| Grants: PCCD | \$ 133,981 | \$ - | \$ - |
| Social Security Reimb | \$ 52,569 | \$ 58,450.00 | \$ 64,451.00 |
| Retirement Reimbursement | \$ 237,794 | \$ 268,435.00 | \$ 282,992.00 |
| TOTAL INCOME | \$ 3,655,546 | \$ 3,568,455.00 | \$3,789,455.00 |

Proposed Expenses Budget By Objects

| Account / Description | | 2023-2024 | 2024-2025 | 2024-2025 | 2024-2025 | 2025-2026 | 2026-2027 | Notes |
|-------------------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| | | Actual | Actual | Curr Budget | Budget | PROPOSED | | |
| Salaries/Wages | Major Object 100 Totals | 1,207,998.82 | 1,212,587.46 | 1,279,710.00 | 1,285,750.00 | 1,363,856.00 | 1,363,856.00 | New contract wages |
| Benefits | Major Object 200 Totals | 920,555.18 | 967,322.43 | 1,098,505.00 | 1,130,930.00 | 1,194,131.00 | 1,194,131.00 | New contract wages/benefits, +10% HI |
| Purchased Prof & Technical Services | Major Object 300 Totals | 127,335.98 | 119,237.43 | 55,055.00 | 54,415.00 | 71,540.00 | 71,540.00 | 24,25 PY Social Worker Grant, 26/27 Tech IU (1 day/wik) |
| Purchased Property Services | Major Object 400 Totals | 99,913.70 | 71,264.37 | 77,280.00 | 83,770.00 | 80,620.00 | 80,620.00 | Utility Increases |
| Other Purchased Services | Major Object 500 Totals | 116,881.09 | 151,512.88 | 107,165.00 | 115,905.00 | 129,706.00 | 129,706.00 | Insurance +5% |
| Supplies | Major Object 600 Totals | 563,792.08 | 563,258.81 | 479,650.00 | 507,165.00 | 543,894.00 | 543,894.00 | 12 programs |
| Property | Major Object 700 Totals | 143,070.19 | 394,338.81 | 102,800.00 | 212,090.00 | 225,710.00 | 225,710.00 | Many Grants= Eq purchases |
| Other Objects | Major Object 800 Totals | 58,200.98 | 64,243.97 | 69,090.00 | 65,765.00 | 66,430.00 | 66,430.00 | |
| Other Uses of Funds | Major Object 900 Totals | 178,899.36 | 111,780.04 | 111,780.00 | 112,665.00 | 113,568.00 | 113,568.00 | USDA Loan |
| Totals | | 3,416,647.38 | 3,655,546.20 | 3,381,035.00 | 3,568,455.00 | 3,789,455.00 | 3,789,455.00 | |

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| BUDGET COMPARISON BY OBJECT, MAJOR OBJECT Fund: 10 2026-2027 Version: Proposed Budget #1 | | | | | | |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------------------|--|
| Account | Description | 2023-2024 Actual | 2024-2025 Actual | 2025-2026 Budget | 2026-2027 Proposed Budget | Notes: |
| 111 | REGULAR SALARIES | 315,452.85 | 364,714.67 | 333,375.00 | 338,335.00 | New Asst Director, New Director |
| 112 | TEMPORARY SALARIES | 0.00 | 3,780.00 | 0.00 | 0.00 | |
| 116 | EMP INS OPT OUT | 5,625.00 | 5,000.00 | 5,000.00 | 5,000.00 | HI Opt Out |
| 121 | PROF SALARIES EDUC | 603,452.20 | 541,940.32 | 633,025.00 | 693,258.00 | New Contract |
| 122 | INSTRUCTIONAL SUB | 36,261.40 | 42,178.98 | 16,700.00 | 15,900.00 | PY FMLA/LT Subs |
| 130 | PROFESSIONAL-OTHER | 11,006.26 | 11,000.00 | 11,005.00 | 15,625.00 | New contract |
| 142 | TECH SALARY | 4,418.44 | 0.00 | 0.00 | 0.00 | |
| 150 | OFFICE/CLERICAL | 550.00 | 550.00 | 600.00 | 660.00 | Board Secretary |
| 151 | OFFICE / CLERICAL SUB | 66,012.50 | 77,383.18 | 70,365.00 | 67,418.00 | New contract, New Staff |
| 152 | OFFICE / CLERICAL SUB | 485.00 | 0.00 | 1,500.00 | 1,463.00 | New staff/less time off |
| 171 | MAINT - CUSTODIAN | 68,633.38 | 71,099.39 | 74,030.00 | 79,549.00 | New contract |
| 172 | MAINT - SUB | 6,392.75 | 3,724.50 | 5,200.00 | 5,200.00 | |
| 173 | CUSTODIAN - OVERTIME | 2,433.27 | 868.75 | 2,900.00 | 3,000.00 | New contract |
| 190 | INSTRUCTIONAL ASSISTANT | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | |
| 191 | INSTRUCTIONAL ASSISTANT | 84,275.77 | 87,347.67 | 129,050.00 | 135,848.00 | New contract |
| | Major Object 100 Totals | 1,207,998.82 | 1,212,587.46 | 1,285,750.00 | 1,363,856.00 | 6.07% |
| 211 | MEDICAL INSURANCE | 305,568.98 | 365,657.93 | 474,050.00 | 493,110.00 | 10%+HI Proj, Staff changes |
| 212 | DENTAL INSURANCE | 4,977.06 | 5,251.68 | 6,585.00 | 6,936.00 | 10% Dental Proj, Staff Changes |
| 213 | LIFE INSURANCE | 1,920.60 | 1,874.40 | 2,460.00 | 2,496.00 | |
| 215 | EYE CARE INSURANCE | 1,064.00 | 1,320.00 | 1,875.00 | 1,800.00 | |
| 220 | SOCIAL SECURITY CONTRIB | 88,486.71 | 88,368.30 | 97,685.00 | 103,975.00 | New contract |
| 230 | RETIREMENT CONTRIB | 404,005.53 | 402,717.73 | 428,940.00 | 456,466.00 | New contract |
| 240 | TUITION REIMBURSEMENT | 32,867.00 | 30,160.00 | 47,250.00 | 71,400.00 | Newer staff, need classes to get Voc I, Voc II |
| 250 | UNEMPLOYMENT COMP | 6,225.52 | 3,486.98 | 3,945.00 | 4,205.00 | Wages |
| 260 | WORKERS' COMP | 8,027.30 | 7,815.95 | 8,370.00 | 9,543.00 | Wages |
| 280 | OPEB | (162.96) | (176.37) | 0.00 | 0.00 | |
| 290 | OTHER EMPLOYEE BENEFITS | (429.90) | 0.00 | 0.00 | 0.00 | |
| 291 | OTHER RETIREMENT PLANS | 22,105.34 | 16,205.84 | 16,210.00 | 0.00 | Retirement incentives completed |
| 292 | HEALTH SAVINGS ACCOUNTS | 45,900.00 | 44,640.00 | 43,560.00 | 44,200.00 | new contract |
| | Major Object 200 Totals | 920,555.18 | 967,322.43 | 1,130,930.00 | 1,194,131.00 | 5.59% |
| 310 | OFFICIAL/ADMINISTRATIVE | 2,980.50 | 1,680.00 | 2,300.00 | 2,000.00 | |
| 322 | PRO- ED SVCS - IUS | 53,262.50 | 475.00 | 0.00 | 0.00 | PCCD Grant Social Worker |
| 329 | PRO ED SVCS - OTHER | 9,300.00 | 12,800.00 | 0.00 | 0.00 | |
| 330 | OTHER PROFESSIONAL SVC | 44,330.00 | 28,369.78 | 31,025.00 | 25,475.00 | Audit/Legal |
| 348 | SVCS SUPP-LEAS TECH | | | | 23,400.00 | IU Tech Services 1 day a week |
| 349 | OTH PROF & TECH SERVICES | 625.50 | 571.50 | 1,750.00 | 1,780.00 | |
| 350 | SECURITY/SAFETY SERVICE | 2,400.98 | 61,721.10 | 3,550.00 | 3,700.00 | PCCD Grants PY |
| 360 | PROF DEV--EE TRNG & DEV | 14,436.50 | 10,620.05 | 15,790.00 | 15,185.00 | |
| 390 | OTHER PURCHASED PRO/TEC | 0.00 | 3,000.00 | 0.00 | 0.00 | |
| | Major Object 300 Totals | 127,335.98 | 119,237.43 | 54,415.00 | 71,540.00 | 31.47% |
| 410 | CLEANING SERVICES | 7,602.00 | 0.00 | 0.00 | 0.00 | |
| 411 | DISPOSAL SERVICES | 9,962.53 | 7,698.77 | 7,720.00 | 7,900.00 | |
| 414 | LAWN CARE SERVICES | 9,870.00 | 8,850.00 | 10,800.00 | 11,520.00 | |
| 415 | LAUNDRY/LINEN/DRY CLEAN | 2,816.53 | 2,569.14 | 3,610.00 | 3,740.00 | |
| 424 | WATER/SEWAGE | 10,338.16 | 9,794.80 | 10,590.00 | 10,200.00 | |
| 431 | REPAIRS & MAINT BLDGS | 5,715.29 | 748.95 | 0.00 | 0.00 | |
| 432 | REPAIRS & MAINT EQUIP | 25,357.03 | 23,088.17 | 37,400.00 | 34,150.00 | Newer prog eq (grants) |
| 433 | REPAIRS & MAINT VEHICLE | 2,652.82 | 2,310.85 | 1,750.00 | 1,750.00 | |
| 442 | RENTAL OF EQUIPMENT | 10,224.99 | 10,165.79 | 10,500.00 | 9,780.00 | |
| 450 | CONSTRUCTION SERVICES | 13,955.00 | 4,332.16 | 0.00 | 0.00 | |
| 460 | EXTERMINATION SERVICES | 994.35 | 924.23 | 900.00 | 1,080.00 | |
| 490 | OTHER PURCH PROP SVCS | 425.00 | 781.51 | 500.00 | 500.00 | |
| | Major Object 400 Totals | 99,913.70 | 71,264.37 | 83,770.00 | 80,620.00 | -3.76% |
| 511 | STUDENT TRAN SVC IN ST | 0.00 | 28,298.27 | 0.00 | 0.00 | CTC Comp Net |
| 513 | CONTRACTED CARRIERS | 1,584.50 | 0.00 | 0.00 | 0.00 | |
| 519 | STUDENT TRANS OTHER | 4,816.61 | 7,497.99 | 11,000.00 | 18,200.00 | PERK |
| 522 | AUTOMOTIVE LIAB INS | 8,275.00 | 8,976.00 | 9,605.00 | 9,600.00 | |
| 523 | GENERAL PROP & LIAB INS | 35,034.00 | 38,338.00 | 41,020.00 | 45,425.00 | 5%+ |
| 525 | BONDING INSURANCE | 715.00 | 715.00 | 765.00 | 765.00 | |
| 529 | OTHER INSURANCE | 13,817.00 | 15,709.00 | 16,810.00 | 19,531.00 | 5%+ |
| 530 | COMMUNICATIONS | 18,476.55 | 17,032.81 | 14,580.00 | 14,460.00 | |
| 549 | PUBLIC ADVERTISING | 870.23 | 4,070.87 | 3,000.00 | 3,000.00 | |
| 550 | PRINTING & BINDING | 0.00 | 0.00 | 500.00 | 350.00 | |
| 564 | TUITION TO AREA VO-TECH | 0.00 | 15,437.14 | 0.00 | 0.00 | Altoona CTC Comp Net |
| 580 | TRAVEL | 28,344.20 | 12,531.80 | 15,125.00 | 14,875.00 | |
| 590 | MISC PURCHASED SVCS | 2,250.00 | 0.00 | 0.00 | 0.00 | |
| 599 | OTHER MISC PURC SERVICE | 2,498.00 | 2,906.00 | 3,500.00 | 3,500.00 | |
| | Major Object 500 Totals | 116,881.09 | 151,512.88 | 115,905.00 | 129,706.00 | 11.91% |
| 610 | GENERAL SUPPLIES | 368,976.10 | 263,688.20 | 284,925.00 | 304,660.00 | 11-12 programs |
| 621 | NATURAL GAS | 29,664.78 | 37,129.45 | 34,500.00 | 34,500.00 | |
| 622 | ELECTRICITY | 46,740.50 | 54,926.16 | 49,615.00 | 50,000.00 | |
| 623 | BOTTLED GAS | 2,211.03 | 1,266.31 | 4,170.00 | 4,200.00 | |
| 624 | OIL | 0.00 | 0.00 | 750.00 | 500.00 | |
| 626 | GASOLINE | 1,941.84 | 1,877.01 | 2,100.00 | 2,100.00 | |
| 630 | FOOD | 0.00 | 0.00 | 0.00 | 0.00 | |
| 635 | MEALS/REFRESHMENTS | 4,392.34 | 4,971.75 | 3,700.00 | 1,800.00 | |
| 640 | BOOKS AND PERIODICALS | 17,957.15 | 16,010.86 | 11,725.00 | 22,350.00 | 5 yr textbook rotation (339 requirements) |
| 650 | TECHNOLOGY RELATED SUPP | 91,908.34 | 183,389.07 | 115,680.00 | 123,784.00 | **Online Curriculum |
| | Major Object 600 Totals | 563,792.08 | 563,288.81 | 507,165.00 | 543,894.00 | 7.24% |
| 710 | LAND & IMPROVEMENTS | 4,213.00 | 0.00 | 0.00 | 0.00 | |
| 752 | CAPITAL EQUIP | 115,563.78 | 394,338.81 | 212,090.00 | 225,710.00 | Many grants= equipment |
| 756 | CAP TECH EQUIP NEW | 23,293.41 | 0.00 | 0.00 | 0.00 | |
| | Major Object 700 Totals | 143,070.19 | 394,338.81 | 212,090.00 | 225,710.00 | 6.42% |
| 810 | DUES & FEES | 8,846.64 | 15,752.01 | 18,155.00 | 19,725.00 | |
| 830 | INTEREST | 49,354.34 | 48,491.96 | 47,610.00 | 46,705.00 | USDA loan |
| 890 | MISC EXP | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Major Object 800 Totals | 58,200.98 | 64,243.97 | 65,765.00 | 66,430.00 | 1.01% |
| 910 | REDEMPTION OF PRINCIPAL | 35,917.66 | 36,780.04 | 37,665.00 | 38,568.00 | USDA Loan |
| 931 | CAPITAL RES SECTION 690 | 142,981.70 | 75,000.00 | 75,000.00 | 75,000.00 | Capital reserve Annual Cont, 24PY sendback |
| | Major Object 900 Totals | 178,899.36 | 111,780.04 | 112,665.00 | 113,568.00 | 0.80% |
| | Grand Totals | 3,416,647.38 | 3,655,546.20 | 3,568,455.00 | 3,789,455.00 | 6.19% |

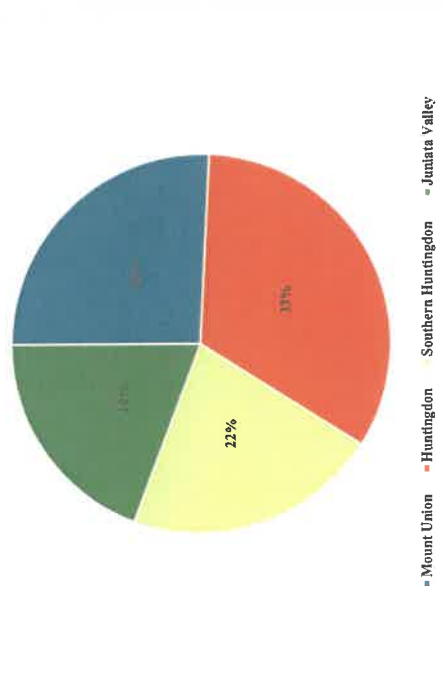
Huntingdon County Career & Technology Center

Enrollment

| District | 2025-2026 | 2024-2025 | 2023-2024 | 2022-2023 | 2021-2022 | 2020-2021 | 2019-2020 |
|---|------------|------------|------------|------------|------------|------------|------------|
| Mount Union | 96 | 89 | 71 | 72 | 74 | 81 | 77 |
| Huntingdon | 124 | 120 | 117 | 111 | 104 | 89 | 85 |
| Southern Huntingdon | 81 | 89 | 89 | 78 | 70 | 72 | 62 |
| Juniata Valley | 72 | 80 | 89 | 82 | 71 | 69 | 50 |
| Total | 373 | 378 | 366 | 343 | 319 | 311 | 274 |
| % Increase | -1% | 3% | 7% | 8% | 3% | 14% | |
| <i>% increase from 2019-2020 to 25-26</i> | 36% | 38% | 34% | | | | |

*Enrollment as of 1/26/2026

2025/26 Enrollment



**HUNTINGDON COUNTY CAREER AND TECHNOLOGY CENTER
HISTORY OF AVERAGE DAILY MEMBERSHIP (ADM)**

| Paid In SCHOOL YEAR | TOTAL | Mount Union | | Huntingdon | | ADM | | Southern Huntingdon | | ADM | | ADM | |
|------------------------|---------|-------------|------------|------------|------------|------------|--------|------------------------|--------|------------|------------|----------------|------------|
| | | | Percentage | | Percentage | Percentage | | Percentage | | Percentage | Percentage | Juniata Valley | Percentage |
| 95-96 | 321,404 | 118,629 | 36.91% | 94,641 | 29.45% | 61,516 | 19.14% | 46,618 | 14.50% | | | | |
| 96-97 | 342,258 | 127,034 | 37.12% | 104,168 | 30.44% | 53,685 | 15.69% | 57,371 | 16.76% | | | | |
| 97-98 | 339,598 | 138,223 | 40.70% | 115,832 | 34.11% | 43,877 | 12.92% | 41,665 | 12.27% | | | | |
| 98-99 | 310,191 | 126,335 | 40.73% | 99,955 | 32.22% | 49,039 | 15.81% | 34,861 | 11.24% | | | | |
| 99-00 | 249,989 | 97,711 | 39.09% | 82,467 | 32.99% | 46 | 18.40% | 24,033 | 9.61% | | | | |
| 00-01 | 251,25 | 91.5 | 36.42% | 77,034 | 30.66% | 53,294 | 21.21% | 29,422 | 11.71% | | | | |
| 01-02 | 253,061 | 101,106 | 39.95% | 88,033 | 34.79% | 36,539 | 14.44% | 27,383 | 10.82% | | | | |
| 02-03 | 319,053 | 113,497 | 35.57% | 101,361 | 31.77% | 49,439 | 15.50% | 54,756 | 17.16% | | | | |
| 03-04 | 360,075 | 112,678 | 31.29% | 129,167 | 35.87% | 54,425 | 15.11% | 63,806 | 17.72% | | | | |
| 04-05 | 358,204 | 102,176 | 28.52% | 122,244 | 34.13% | 66,544 | 18.58% | 67,239 | 18.77% | | | | |
| 05-06 | 340,806 | 90,552 | 26.57% | 119,866 | 35.17% | 74,238 | 21.78% | 56,15 | 16.48% | | | | |
| 06-07 | 310,162 | 91,87 | 29.62% | 96,152 | 31.00% | 78,32 | 25.25% | 43,82 | 14.13% | | | | |
| 07-08 | 308,031 | 87,537 | 28.42% | 91,618 | 29.74% | 76,275 | 24.76% | 52,601 | 17.08% | | | | |
| 08-09 | 288,092 | 87,91 | 30.51% | 81,186 | 28.18% | 73,886 | 25.65% | 45,11 | 15.66% | | | | |
| 09-10 | 307,518 | 95,822 | 31.16% | 100,077 | 32.54% | 72,127 | 23.45% | 39,494 | 12.84% | | | | |
| 10-11 | 310,847 | 95,287 | 30.65% | 100,361 | 32.29% | 73,705 | 23.71% | 40,494 | 13.03% | | | | |
| 11-12 | 340,857 | 111,575 | 32.73% | 109,887 | 32.24% | 79,553 | 23.34% | 38,463 | 11.28% | | | | |
| 12-13 | 317,899 | 100,65 | 31.66% | 112,711 | 35.46% | 79,983 | 25.16% | 24,555 | 7.72% | | | | |
| 13-14 | 336,254 | 104,694 | 31.14% | 102,011 | 30.34% | 85,316 | 25.37% | 43,233 | 12.86% | | | | |
| 14-15 | 300,677 | 87,161 | 28.99% | 85,661 | 28.49% | 85,705 | 28.50% | 42,15 | 14.02% | | | | |
| 15-16 | 315,332 | 91,572 | 29.04% | 87,733 | 27.82% | 92,366 | 29.29% | 43,661 | 13.85% | | | | |
| 16-17 | 287,662 | 77,192 | 26.83% | 85,477 | 29.71% | 86,155 | 29.95% | 38,838 | 13.50% | | | | |
| 17-18 | 316,331 | 85,96 | 27.17% | 101,016 | 31.93% | 94,105 | 29.75% | 35,25 | 11.14% | | | | |
| 18-19 | 303,609 | 85,266 | 28.08% | 94,061 | 30.98% | 88,605 | 29.18% | 35,677 | 11.75% | | | | |
| 19-20 | 286,22 | 79,438 | 27.75% | 82,977 | 28.99% | 74,511 | 26.03% | 49,294 | 17.22% | | | | |
| 20-21 | 279,928 | 78,148 | 27.92% | 87,531 | 31.27% | 63,648 | 22.74% | 50,601 | 18.08% | | | | |
| 21-22 | 316,764 | 83,255 | 26.28% | 91,301 | 28.82% | 72,352 | 22.84% | 69,856 | 22.05% | | | | |
| 22-23 | 329,77 | 77,658 | 23.55% | 108,13 | 32.79% | 73,818 | 22.38% | 70,164 | 21.28% | | | | |
| 23-24 | 351,05 | 73,728 | 21.00% | 112,167 | 31.95% | 82,653 | 23.54% | 82,502 | 23.50% | | | | |
| 24-25 | 366,273 | 72,582 | 19.82% | 119,331 | 32.58% | 86,920 | 23.73% | 87,440 | 23.87% | | | | |

| CAPITAL RESERVE | | | | | |
|------------------------|---|----------------------|----------------------|----------------------|--|
| PROPOSED BUDGET | | | | | |
| Revenues | | | | | |
| Function | Description | 23 Actual | 24 Actual | 25 Actual | 2026-2027 Proposed Budget |
| 6000 | INTEREST | \$ 103 | \$ 99 | \$ 74 | \$ 10 |
| 6000 | MM INTEREST | | | | \$ 4,800 |
| 6000 | CD INTEREST | | | \$ 7,566 | \$ 9,000 |
| 6000 | LOCAL | | \$ 1,000 | \$ - | |
| 9000 | GEN FUND TRANSFER | | \$ 75,000 | \$ 75,000 | \$ 75,000 |
| 9000 | "SEND BACK" TRANSFER | \$ 72,023 | \$ 67,982 | \$ - | |
| | Total Revenues | \$ 72,126 | \$ 144,081 | \$ 82,640 | \$ 88,810 |
| Expenses | | | | | |
| Object | Description | 23 Actual | 24 Actual | 25 Actual | 2026-2027 Proposed Budget |
| 450 | CONSTRUCTION SERVICES | | | | |
| | Trailer roof | \$ 2,100 | | | |
| | Trans Ctr Electric upgrade | \$ 15,724 | | | |
| 750 | EQUIPMENT (NEW) | | | | |
| | Electrical/Carp Lockers | \$ 10,290 | | | |
| 752 | CAPITAL EQUIP | | | | |
| | air compressor | \$ 13,900 | | | |
| | School van | | | \$ 57,986 | |
| | HVAC Lockers | | | | |
| | Coll Repair Lockers | | | | |
| 762 | CAPITAL EQUIP REPL | | | | |
| | boiler | \$ 47,000 | | | |
| | generator | \$ 59,193 | | | |
| | double faced clocks | \$ 7,107 | | | |
| | fire alarm system upgrade | | \$ 61,291 | | |
| | window replacement in main bldg | | | | |
| | heat pump replacement | | | | |
| | Hot water heater replacement/well eq removal | | | | \$ 50,000 |
| | Main bldg windows | | | \$ 11,000 | |
| | replace/upgrade plumbing | | | | |
| | Asphalt/Parking Areas | | | | \$ 25,000 |
| 766 | CAP TECH EQUIP REPLACE | | | | |
| | Bogen upgrade | \$ 8,285 | | | |
| | Total Expenses | \$ 163,599 | \$ 61,291 | \$ 68,986 | \$ 75,000 |
| | Net Change in Fund Balance | \$ (91,473) | \$ 82,790 | \$ 13,654 | \$ 13,810 |
| | FUND BALANCE | \$ 220,262 | \$ 303,052 | \$ 316,706 | |

*if budget changes due to physical needs assessment completed in 26 FY
(not yet complete as of 4/9/2026), projects will be presented to the board for individual approval)

Health Sciences

Fund 50

| | Description | | 2026-2027 Proposed | Notes |
|---------------|--|-----------|--------------------|--|
| | Interest | \$ | 10,110 | |
| | Medical Assisting Tuition | \$ | 247,500 | (\$16,000/student, 15 students) |
| | Subsidy | \$ | 7,843 | Based on Instructor Hours |
| | SS & Retirement Reimb | \$ | 21,307 | Based on Wages/Benefits |
| | Fund Balance Utilization | \$ | 40,175 | Prior Year CARES Grant construction in progress account depreciable assets |
| | TOTAL REVENUE | \$ | 326,935 | |
| Object | Description | | | |
| 111 | Instructor Wages | \$ | 75,000 | |
| 171 | Maintenance Cleaning Wages | \$ | 7,010 | |
| 211 | Medical Insurance | \$ | 27,850 | |
| 212 | Dental Insurance | \$ | 352 | |
| 213 | Life Insurances | \$ | 96 | |
| 215 | Vision Insurance | \$ | 72 | |
| 220 | Social Security | \$ | 5,738 | |
| 220 | Maintenance Cleaning Social Security | \$ | 536 | |
| 230 | Retirement | \$ | 25,193 | |
| 230 | Maintenance Cleaning Retirement | \$ | 2,355 | |
| 250 | UC | \$ | 230 | |
| 250 | Maintenance Cleaning UC | \$ | 22 | |
| 260 | WC | \$ | 525 | |
| 260 | Maintenance Cleaning WC | \$ | 49 | |
| 292 | Employer HSA Contribution | \$ | 2,210 | |
| 330 | Audit Fees | \$ | 4,000 | |
| 330 | Legal Fees | \$ | 4,000 | |
| 411 | Disposal/Trash | \$ | 3,000 | |
| 424 | Water/Sewage | \$ | 1,260 | |
| 431 | Maintenance Bldg | \$ | 5,000 | |
| 432 | Maintenance Eq | \$ | 2,500 | |
| 442 | Rental Of Eq (Copier) | \$ | 3,000 | |
| 530 | Communications (Internet, Postage) | \$ | 3,255 | |
| 540 | Advertising | \$ | 8,000 | |
| 580 | Travel | \$ | 1,000 | |
| 610 | Supplies (Curriculum, Consumables, Student Kits, Cleaning) | \$ | 22,575 | |
| 610 | Maintenance Cleaning Supplies | \$ | 4,000 | |
| 621 | Natural Gas | \$ | 4,200 | |
| 622 | Electric | \$ | 6,600 | |
| 640 | Textbooks | \$ | 25,275 | |
| 650 | Tech Supplies (laptops, OSHA 10 Cert) | \$ | 20,025 | |
| 740 | Depreciation (eq&bldg) | \$ | 40,175 | |
| 752 | Program Equipment | \$ | 5,000 | |
| 810 | Dues & Fees (AAMA Exam Fees, CRP Cert) | \$ | 4,350 | |
| | TOTAL EXPENSES | \$ | 314,453 | |
| | NET INCOME (LOSS) | \$ | 12,482 | |

Adult Education

Fund 58

| | <i>Description</i> | <i>2026-2027 Proposed</i> | <i>Notes</i> |
|---------------|-------------------------------------|---------------------------|--|
| | Interest | \$ 9,001 | |
| | Subsidy | \$ 11,500 | Based on Instructor Hours |
| | SS & Retirement Reimb | \$ 11,042 | Based on Wages/Benefits |
| | Billboard Rental | \$ 2,000 | Quarterly |
| | Hi Set Tests | \$ 384 | Based on # of Tests Fiven |
| | Tuition- CDL | \$ 139,440 | |
| | Tuition- Ed 2 Go | \$ 500 | |
| | Tuition- Forklift | \$ 200 | |
| | Tuition- Inspection | \$ 7,000 | |
| | Tuition- Phlebotomy | \$ 30,460 | |
| | Tuition- ServSafe | \$ 6,000 | |
| | TOTAL REVENUE | \$ 217,527 | |
| | | | |
| <i>Object</i> | <i>Description</i> | | |
| 110 | Coordinator/Office Wages | \$ 17,500 | \$15,000 Coordinator, \$2,500 PIMS |
| 121 | Instructor Wages | \$ 50,803 | AE Staff: \$26/hr |
| 220 | Social Security | \$ 5,225 | |
| 230 | Retirement | \$ 13,179 | |
| 250 | UC | \$ 210 | |
| 260 | WC | \$ 479 | |
| 360 | Professional Development | \$ 1,000 | |
| 432 | Repairs & Maintenance (CDL) | \$ 17,500 | |
| 522 | Automotive Insurance (CDL) | \$ 2,541 | |
| 540 | Advertising | \$ 3,700 | |
| 580 | Travel | \$ 2,000 | |
| 610 | Supplies | \$ 9,320 | |
| 627 | Diesel Fuel (CDL) | \$ 9,900 | |
| 640 | Textbooks | \$ 980 | |
| 650 | Tech Supplies/Online Curriculum | \$ 11,100 | |
| 740 | Depreication (eq&bldg) | \$ 9,246 | |
| 810 | Dues & Fees | \$ 16,530 | |
| 810 | Annual Capital Reserve Contribution | \$ 10,000 | Starting 27FY to contribute to capital |
| | TOTAL EXPENSES | \$ 181,213 | |
| | NET INCOME (LOSS) | \$ 36,314 | |