

Final 2026 Budget - Beginning Budget 2027

		2026	2026 Final	Increase/	2027
		Beginning	Budget	Decrease	Beginning
		2026 Acutal	Budget		Budget
100 - Current Operating Budget					
Revenues					
100.9999.40002	NSF Checks	\$35.00	\$0.00	\$0.00	\$0.00
100.9999.43199	Miscellaneous Federal Direct	\$4,026.00	\$0.00	\$4,026.00	\$5,000.00
100.9999.43310	FEFP - FTE	\$262,660.32	\$369,254.00	\$262,660.32	\$218,724.00
100.9999.43315	Workforce Development Funding	\$7,161,499.02	\$7,161,499.00	\$7,161,499.02	\$450,338.98
100.9999.43399	Other Miscellaneous State Revenues	\$923,104.23	\$1,453,264.00	\$923,104.23	\$241,737.77
100.9999.43431	Investment Income	\$186,097.22	\$150,000.00	\$186,097.22	-\$61,097.22
100.9999.43440	Gifts, Grants, & Bequests	\$0.00	\$0.00	\$0.00	\$0.00
100.9999.43461	Adult General Educational Fees	\$30,554.08	\$35,000.00	\$30,554.08	\$4,445.92
100.9999.43462	Postsecondary Course Fees	\$1,705,243.83	\$1,800,000.00	\$1,705,243.83	\$44,756.17
100.9999.43463	Postsecondary Course Fees CWE	\$58,848.00	\$60,000.00	\$58,848.00	\$1,152.00
100.9999.43464	Capital Improvement Fee	\$87,372.84	\$100,000.00	\$87,372.84	\$2,627.16
100.9999.43465	Lab Fees	\$810,916.94	\$825,000.00	\$810,916.94	\$4,083.06
100.9999.43467	Assessment Fees	\$29,601.75	\$30,000.00	\$29,601.75	\$398.25
100.9999.43469	Other Student Fees	\$470,783.05	\$500,000.00	\$470,783.05	\$4,216.95
100.9999.43470	Facility Fees	\$118,254.63	\$110,000.00	\$118,254.63	\$1,745.37
100.9999.43474	Tech Fees	\$90,117.81	\$100,000.00	\$90,117.81	\$4,882.19
100.9999.43493	Sale of Junk	\$15,896.16	\$5,000.00	\$15,896.16	-\$5,896.16
100.9999.43495	Other Miscellaneous - Local Sources	\$6,860.24	\$8,000.00	\$6,860.24	\$139.76
100.9999.43496	Cash Deposit Over/Under	-\$4.90	\$0.00	\$0.00	\$0.00
100.9999.43497	Pell Returns	\$0.00	\$1,000.00	\$0.00	\$0.00
100.9999.43510	Fee Based Tuition	\$381,823.16	\$360,000.00	\$381,823.16	-\$6,823.16
Total Revenues		\$12,343,689.38	\$13,068,017.00	\$12,343,659.28	\$643,744.72
Expenses					\$12,987,404.00
100.5302.50114	Vaction Pay-Drop or Terminal	\$27,213.70	\$0.00	\$27,213.70	\$2,786.30
100.5302.50120	Instructor Salaries	\$1,716,471.01	\$1,949,518.37	\$1,716,471.01	\$382,876.78
100.5302.50127	Classroom Teacher-Performance Incentive Pa	\$18,083.31	\$0.00	\$18,083.31	\$1,916.69
100.5302.50130	Other Certified Salary	\$151,451.19	\$71,201.53	\$151,451.19	-\$96,451.19
100.5302.50137	Other Certified-Performance Incentive Pay	\$800.00	\$0.00	\$800.00	\$0.00
100.5302.50150	Aide Salary	\$29,336.47	\$28,691.68	\$29,336.47	-\$364.63
100.5302.50160	Other Support Personnel Salary	\$28,267.92	\$27,851.20	\$28,267.92	-\$136.56
100.5302.50192	Other Supplements	\$10,450.32	\$9,618.50	\$10,450.32	\$4,257.50
100.5302.50193	Extra Duty Pay Instructional	\$87,072.65	\$0.00	\$87,072.65	\$927.35
100.5302.50197	Terminal Leave Pay	\$0.00	\$0.00	\$0.00	\$0.00
100.5302.50210	Retirement	\$293,179.37	\$297,975.40	\$293,179.37	\$13,752.36
100.5302.50220	FICA	\$157,506.66	\$169,035.69	\$157,506.66	\$11,669.34
100.5302.50230	Group Insurance	\$357,222.81	\$392,544.96	\$357,222.81	\$87,313.83
100.5302.50240	Workers' Comp.	\$17,163.21	\$16,930.83	\$17,163.21	-\$3,673.36
100.5302.50310	Professional & Technical Services	\$221,181.36	\$214,500.00	\$221,181.36	\$7,818.64
100.5302.50330	In-County Travel	\$338.00	\$1,350.00	\$338.00	\$1,212.00
100.5302.50331	Out of County Travel	\$3,292.96	\$17,625.00	\$3,292.96	\$13,882.04
100.5302.50332	Out of State Travel	\$2,783.70	\$3,000.00	\$2,783.70	\$3,216.30
100.5302.50350	Repairs & Maintenance	\$79,902.86	\$113,100.00	\$79,902.86	\$42,197.14
100.5302.50359	Technology_Related Repairs and Maintenan	\$585.00	\$800.00	\$585.00	\$215.00
100.5302.50360	Rentals	\$116,670.47	\$129,550.00	\$116,670.47	\$46,255.53
100.5302.50369	Technology- Related Rentals	\$0.00	\$37,819.24	\$0.00	\$0.00
100.5302.50370	Communications	\$21.71	\$125.00	\$21.71	\$353.29
100.5302.50382	Water & Sewer	\$14,245.60	\$13,000.00	\$14,245.60	-\$1,245.60
100.5302.50390	Other Purchased Svcs	\$62,530.62	\$28,525.00	\$62,530.62	\$16,434.38
100.5302.50420	Bottled Gas	\$7,663.93	\$19,550.00	\$7,663.93	\$8,686.07

		2026			2027	
		2026 Acutal	Beginning Budget	2026 Final Budget	Increase/ Decrease	Beginning Budget
100.5302.50450	Gasoline	\$1,003.05	\$3,700.00	\$1,003.05	\$2,596.95	\$3,600.00
100.5302.50460	Diesel Fuel	\$2,446.84	\$3,200.00	\$2,446.84	\$1,153.16	\$3,600.00
100.5302.50510	Supplies	\$94,298.69	\$109,800.00	\$94,298.69	\$29,401.31	\$123,700.00
100.5302.50511	Supplies - Students	\$698,141.68	\$683,565.00	\$698,141.68	-\$20,804.68	\$677,337.00
100.5302.50519	Technology Related Supplies	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00
100.5302.50520	Textbooks	\$93.95	\$0.00	\$93.95	\$3,471.05	\$3,565.00
100.5302.50550	Repair Parts	\$452.29	\$2,500.00	\$452.29	\$2,047.71	\$2,500.00
100.5302.50560	Tires & Tubes	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
100.5302.50610	Classroom Reference Textbook	\$3,204.05	\$6,300.00	\$3,204.05	\$5,351.95	\$8,556.00
100.5302.50642	Non-Capitalized Equipment	\$55,783.87	\$0.00	\$55,783.87	-\$5,783.87	\$50,000.00
100.5302.50643	Capitalized Computer Hdwe	\$0.00	\$15,500.00	\$0.00	\$0.00	\$0.00
100.5302.50642	Non-Capitalized Equipment	\$0.00	\$0.00	\$0.00	\$9,800.00	\$9,800.00
100.5302.50644	Non-Capitalized Computer Hdwe	\$14,702.01	\$3,000.00	\$14,702.01	-\$9,702.01	\$5,000.00
100.5302.50691	Capitalized Software	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
100.5302.50692	Non-Capitalized Software	\$2,137.20	\$650.00	\$2,137.20	-\$1,487.20	\$650.00
100.5302.50730	Dues & Fees	\$26,579.26	\$19,912.00	\$26,579.26	-\$10,195.26	\$16,384.00
100.5302.50752	Adult Part Time Salary	\$544,570.86	\$689,643.00	\$544,570.86	\$100,566.14	\$645,137.00
100.5302.50790	Miscellaneous Expense	\$227,792.32	\$214,434.00	\$227,792.32	\$1,187.68	\$228,980.00
Totals for Function(s) 5302 - Vocational Adult Prep:		\$5,074,640.90	\$5,296,516.40	\$5,074,640.90	\$672,502.13	\$5,747,143.03
100.5303.50220	FICA	\$275.19	\$347.54	\$275.19	\$72.81	\$348.00
100.5303.50240	Workers' Comp.	\$115.79	\$146.20	\$115.79	\$30.61	\$146.40
100.5303.50331	Out of County Travel	\$373.12	\$0.00	\$373.12	-\$373.12	\$0.00
100.5303.50511	Supplies - Students	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
100.5303.50752	Adult Part Time Salary	\$18,979.00	\$23,968.00	\$18,979.00	\$5,021.00	\$24,000.00
Totals for Function(s) 5303 - Vocational Adult Supplemental:		\$19,743.10	\$24,461.74	\$19,743.10	\$5,751.30	\$25,494.40
100.5400.50120	Classroom Teacher Salary	\$70,055.79	\$69,358.46	\$70,055.79	-\$180.68	\$69,875.11
100.5400.50127	Classroom Teacher-Performance Incentive Pa	\$3,533.84	\$0.00	\$3,533.84	-\$33.84	\$3,500.00
100.5400.50210	Retirement	\$9,828.88	\$9,730.99	\$9,828.88	-\$332.85	\$9,496.03
100.5400.50220	FICA	\$5,691.21	\$5,305.92	\$5,691.21	-\$345.76	\$5,345.45
100.5400.50230	Group Insurance	\$11,745.40	\$23,090.88	\$11,745.40	\$602.84	\$12,348.24
100.5400.50240	Workers' Comp.	\$477.76	\$423.09	\$477.76	-\$51.52	\$426.24
100.5400.50330	In-County Travel	\$550.00	\$400.00	\$550.00	-\$50.00	\$500.00
100.5400.50331	Out of County Travel	\$687.00	\$1,500.00	\$687.00	\$813.00	\$1,500.00
100.5400.50369	Technology- Related Rentals	\$131.36	\$100.00	\$131.36	-\$131.36	\$0.00
100.5400.50510	Supplies	\$72.35	\$600.00	\$72.35	\$427.65	\$500.00
100.5400.50642	Non-Capitalized Equipment	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
100.5400.50730	Dues & Fees	\$1,665.00	\$3,500.00	\$1,665.00	\$835.00	\$2,500.00
100.5400.50752	Adult Part Time Salary	\$35,187.42	\$0.00	\$35,187.42	-\$187.42	\$35,000.00
100.5400.50790	Miscellaneous Expense	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00
Totals for Function(s) 5400 - Adult General:		\$139,626.01	\$114,209.34	\$139,626.01	\$2,365.06	\$142,191.07
100.5900.50220	FICA	\$2,447.72	\$2,556.06	\$2,447.72	\$108.34	\$2,556.06
100.5900.50240	Workers' Comp.	\$1,029.74	\$1,075.31	\$1,029.74	\$45.57	\$1,075.31
100.5900.50310	Professional & Technical Services	\$6,150.00	\$2,000.00	\$6,150.00	\$2,350.00	\$8,500.00
100.5900.50350	Repairs & Maintenance	\$7,351.33	\$8,000.00	\$7,351.33	-\$7,351.33	\$0.00
100.5900.50360	Rentals	\$34,389.86	\$40,000.00	\$34,389.86	\$5,610.14	\$40,000.00
100.5900.50370	Communications	\$234.41	\$0.00	\$234.41	\$265.59	\$500.00
100.5900.50382	Water &Sewer	\$31,291.65	\$25,000.00	\$31,291.65	-\$3,291.65	\$28,000.00
100.5900.50390	Other Purchased Svcs	\$12,241.64	\$1,000.00	\$12,241.64	-\$6,241.64	\$6,000.00
100.5900.50450	Gasoline	\$1,178.03	\$2,500.00	\$1,178.03	\$1,321.97	\$2,500.00
100.5900.50460	Diesel Fuel	\$5,275.79	\$3,000.00	\$5,275.79	-\$275.79	\$5,000.00
100.5900.50510	Supplies	\$4,589.13	\$6,500.00	\$4,589.13	\$1,910.87	\$6,500.00
100.5900.50511	Supplies - Students	\$32,336.46	\$60,000.00	\$32,336.46	\$22,663.54	\$55,000.00
100.5900.50550	Repair Parts	\$452.29	\$0.00	\$452.29	\$47.71	\$500.00

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100.5900.50642	Non-Capitalized Equipment	\$2,572.53	\$0.00	\$2,572.53	-\$572.53	\$2,000.00
100.5900.50730	Dues & Fees	\$0.00	\$2,250.00	\$0.00	\$2,250.00	\$2,250.00
100.5900.50752	Adult Part Time Salary	\$168,807.00	\$184,920.00	\$168,807.00	\$7,473.00	\$176,280.00
Totals for Function(s) 5900 - Other Instruction - Fee Based:		\$310,347.58	\$338,801.37	\$310,347.58	\$26,313.79	\$336,661.37
100.6120.50111	Sick Leave-Drop or Terminal	\$5,855.51	\$0.00	\$5,855.51	\$144.49	\$6,000.00
100.6120.50130	Other Certified Salary	\$73,403.00	\$73,403.00	\$73,403.00	\$734.03	\$74,137.03
100.6120.50160	Other Support Personnel Salary	\$368,818.71	\$333,860.40	\$368,818.71	-\$65,551.88	\$303,266.83
100.6120.50167	Other Classified-Performance Incentive Pay	\$1,218.16	\$0.00	\$1,218.16	-\$18.16	\$1,200.00
100.6120.50210	Retirement	\$62,043.62	\$57,139.06	\$62,043.62	-\$10,754.44	\$51,289.18
100.6120.50220	FICA	\$33,079.83	\$31,155.65	\$33,079.83	-\$4,208.43	\$28,871.40
100.6120.50230	Group Insurance	\$117,163.89	\$115,454.40	\$117,163.89	-\$6,029.73	\$111,134.16
100.6120.50240	Workers' Comp.	\$2,705.55	\$2,484.31	\$2,705.55	-\$403.39	\$2,302.16
100.6120.50330	In-County Travel	\$550.00	\$300.00	\$550.00	-\$350.00	\$200.00
100.6120.50331	Out of County Travel	\$8,513.20	\$8,500.00	\$8,513.20	-\$13.20	\$8,500.00
100.6120.50350	Repairs & Maintenance	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
100.6120.50390	Other Purchased Svcs	\$441.00	\$33,500.00	\$441.00	\$59.00	\$500.00
100.6120.50510	Supplies	\$41,210.73	\$0.00	\$41,210.73	\$2,289.27	\$43,500.00
100.6120.50511	Supplies - Students	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
100.6120.50642	Non-Capitalized Equipment	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
100.6120.50644	Non-Capitalized Computer Hdwe	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
100.6120.50730	Dues & Fees	\$3,694.00	\$4,000.00	\$3,694.00	\$306.00	\$4,000.00
Totals for Function(s) 6120 - Guidance Services:		\$718,697.20	\$659,896.81	\$718,697.20	-\$81,546.44	\$637,150.76
100.6300.50130	Other Certified Salary	\$193,542.21	\$115,077.15	\$193,542.21	-\$77,736.75	\$115,805.46
100.6300.50137	Other Certified-Performance Incentive Pay	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00
100.6300.50160	Other Support Personnel Salary	\$0.00	\$77,247.00	\$0.00	\$0.00	\$0.00
100.6300.50192	Other Supplements	\$1,041.68	\$1,167.00	\$1,041.68	\$625.32	\$1,667.00
100.6300.50210	Retirement	\$33,578.31	\$33,164.96	\$33,578.31	-\$11,196.47	\$22,381.84
100.6300.50220	FICA	\$14,955.80	\$14,712.80	\$14,955.80	-\$6,096.68	\$8,859.12
100.6300.50230	Group Insurance	\$28,963.50	\$23,090.88	\$28,963.50	-\$16,615.26	\$12,348.24
100.6300.50240	Workers' Comp.	\$1,199.68	\$1,173.18	\$1,199.68	-\$493.27	\$706.41
100.6300.50752	Adult Part Time Salary	\$458.32	\$0.00	\$458.32	\$41.68	\$500.00
Totals for Function(s) 6300 - Inst & Curriculum Dev Svcs:		\$275,339.50	\$265,632.96	\$275,339.50	-\$111,471.43	\$163,868.07
100.6400.50390	Other Purchased Svcs	\$1,198.00	\$0.00	\$1,198.00	-\$1,198.00	\$0.00
Totals for Function(s) 6400 - Inst. Staff Training Svsc:		\$1,198.00	\$0.00	\$1,198.00	-\$1,198.00	\$0.00
100.6500.50160	Other Support Personnel Salary	\$59,205.56	\$89,579.43	\$59,205.56	\$96,638.54	\$155,844.10
100.6500.50210	Retirement	\$8,306.58	\$16,087.73	\$8,306.58	\$16,698.19	\$25,004.77
100.6500.50220	FICA	\$4,518.32	\$6,852.83	\$4,518.32	\$7,403.75	\$11,922.07
100.6500.50230	Group Insurance	\$11,545.40	\$23,090.88	\$11,545.40	\$25,499.32	\$37,044.72
100.6500.50240	Workers' Comp.	\$361.19	\$546.43	\$361.19	\$589.46	\$950.65
100.6500.50310	Professional & Technical Services	\$5,720.00	\$0.00	\$5,720.00	\$280.00	\$6,000.00
100.6500.50331	Out of County Travel	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00
100.6500.50390	Other Purchased Svcs	\$8,260.00	\$0.00	\$8,260.00	\$1,740.00	\$10,000.00
Totals for Function(s) 6500 - Instructional Related Technology:		\$98,217.05	\$136,157.30	\$98,217.05	\$148,849.26	\$247,066.31
100.7100.50310	Professional & Technical Services	\$59,350.25	\$40,000.00	\$59,350.25	\$5,649.75	\$65,000.00
100.7100.50320	Bond & Insurance Premiums	\$8,468.85	\$70,000.00	\$8,468.85	\$1,531.15	\$10,000.00
Totals for Function(s) 7100 - Board:		\$67,819.10	\$110,000.00	\$67,819.10	\$7,180.90	\$75,000.00
100.7300.50110	Administrator Salary	\$567,399.93	\$532,744.00	\$567,399.93	-\$21,808.37	\$545,591.56
100.7300.50114	Vaction Pay-Drop or Terminal	\$7,994.05	\$0.00	\$7,994.05	\$5.95	\$8,000.00
100.7300.50160	Other Support Personnel Salary	\$385,196.98	\$389,275.48	\$385,196.98	\$52,056.69	\$437,253.67
100.7300.50167	Other Certified-Performance Incentive Pay	\$847.52	\$0.00	\$847.52	\$152.48	\$1,000.00

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100.7300.50192	Other Supplements	\$40,687.00	\$0.00	\$40,687.00	\$313.00	\$41,000.00
100.7300.50193	Extra Duty Pay Instructional	\$1,087.91	\$0.00	\$1,087.91	\$112.09	\$1,200.00
100.7300.50210	Retirement	\$149,676.37	\$141,983.39	\$149,676.37	-\$1,337.00	\$148,339.37
100.7300.50220	FICA	\$73,577.52	\$70,534.49	\$73,577.52	\$1,610.14	\$75,187.66
100.7300.50230	Group Insurance	\$135,354.25	\$138,545.28	\$135,354.25	\$25,172.87	\$160,527.12
100.7300.50240	Workers' Comp.	\$6,070.65	\$5,624.32	\$6,070.65	-\$75.29	\$5,995.36
100.7300.50310	Professional & Technical Services	\$25,200.00	\$40,000.00	\$25,200.00	\$0.00	\$25,200.00
100.7300.50320	Bond & Insurance Premiums	\$116,080.00	\$0.00	\$116,080.00	\$3,920.00	\$120,000.00
100.7300.50330	In-County Travel	\$677.40	\$15,000.00	\$677.40	\$322.60	\$1,000.00
100.7300.50331	Out of County Travel	\$7,766.52	\$2,500.00	\$7,766.52	\$233.48	\$8,000.00
100.7300.50332	Out of State Travel	\$5,415.12	\$1,500.00	\$5,415.12	-\$415.12	\$5,000.00
100.7300.50350	Repairs & Maintenance	\$797.73	\$0.00	\$797.73	\$2.27	\$800.00
100.7300.50360	Rentals	\$28.93	\$1,100.00	\$28.93	\$1,071.07	\$1,100.00
100.7300.50369	Technology- Related Rentals	\$9,270.09	\$0.00	\$9,270.09	-\$9,270.09	\$0.00
100.7300.50370	Communications	\$375.85	\$150.00	\$375.85	-\$225.85	\$150.00
100.7300.50390	Other Purchased Svcs	\$379.07	\$2,500.00	\$379.07	\$2,120.93	\$2,500.00
100.7300.50510	Supplies	\$10,733.39	\$15,000.00	\$10,733.39	\$766.61	\$11,500.00
100.7300.50642	Non-Capitalized Equipment	\$1,029.80	\$0.00	\$1,029.80	-\$29.80	\$1,000.00
100.7300.50644	Non-Capitalized Computer Hdwe	\$1,665.70	\$10,000.00	\$1,665.70	\$834.30	\$2,500.00
100.7300.50691	Capitalized Software	\$0.00	\$70,000.00	\$0.00	\$42,280.00	\$42,280.00
100.7300.50692	Non-Capitalized Software	\$7,459.40	\$0.00	\$7,459.40	-\$7,459.40	\$0.00
100.7300.50730	Dues & Fees	\$15,990.77	\$20,000.00	\$15,990.77	\$59.23	\$16,050.00
100.7300.50790	Miscellaneous Expense	\$47,896.66	\$50,000.00	\$47,896.66	\$2,103.34	\$50,000.00
100.7300.50796	Bad Debt	\$1,164.77	\$0.00	\$1,164.77	-\$1,164.77	\$0.00
Totals for Function(s) 7300 - School Administration:		\$1,619,823.38	\$1,506,456.96	\$1,619,823.38	\$91,351.36	\$1,711,174.74
100.7400.50510	Supplies	\$450.00	\$0.00	\$450.00	-\$450.00	\$0.00
100.7400.50680	Remodeling & Renovations	\$175,000.00	\$0.00	\$175,000.00	-\$75,000.00	\$100,000.00
Totals for Function(s) 7400 - Facilities Acquisition and Constr		\$175,450.00	\$0.00	\$175,450.00	-\$75,450.00	\$100,000.00
100.7500.50160	Other Support Personnel Salary	\$246,871.46	\$244,017.20	\$246,871.46	\$63,248.73	\$310,120.19
100.7500.50167	Other Certified-Performance Incentive Pay	\$606.32	\$0.00	\$606.32	-\$606.32	\$0.00
100.7500.50210	Retirement	\$34,635.88	\$34,235.61	\$34,635.88	\$7,509.45	\$42,145.33
100.7500.50220	FICA	\$18,297.48	\$18,667.32	\$18,297.48	\$5,426.71	\$23,724.19
100.7500.50230	Group Insurance	\$57,047.65	\$57,727.20	\$57,047.65	\$4,693.55	\$61,741.20
100.7500.50240	Workers' Comp.	\$1,509.76	\$1,488.50	\$1,509.76	\$381.97	\$1,891.73
100.7500.50360	Rentals	\$11,114.53	\$0.00	\$11,114.53	\$885.47	\$12,000.00
100.7500.50369	Technology- Related Rentals	\$20,487.75	\$22,147.66	\$20,487.75	\$4,512.25	\$25,000.00
100.7500.50390	Other Purchased Svcs	\$67,115.82	\$50,000.00	\$67,115.82	-\$48,615.82	\$18,500.00
100.7500.50510	Supplies	\$272.61	\$200.00	\$272.61	\$27.39	\$300.00
100.7500.50730	Dues & Fees	\$36,637.13	\$35,000.00	\$36,637.13	\$1,362.87	\$38,000.00
Totals for Function(s) 7500 - Fiscal Services:		\$494,596.39	\$463,483.49	\$494,596.39	\$38,826.25	\$533,422.64
100.7720.50310	Professional & Technical Services	\$57,988.82	\$75,000.00	\$57,988.82	\$2,011.18	\$60,000.00
100.7720.50330	In-County Travel	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
100.7720.50331	Out of County Travel	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
100.7720.50360	Rentals	\$1,250.00	\$14,100.00	\$1,250.00	\$12,850.00	\$14,100.00
100.7720.50390	Other Purchased Svcs	\$46,966.60	\$50,000.00	\$46,966.60	\$3,033.40	\$50,000.00
100.7720.50510	Supplies	\$10,117.64	\$25,000.00	\$10,117.64	\$15,882.36	\$26,000.00
100.7720.50730	Dues & Fees	\$18,160.75	\$7,500.00	\$18,160.75	-\$3,160.75	\$15,000.00
100.7720.50790	Miscellaneous Expense	\$1,595.00	\$0.00	\$1,595.00	\$405.00	\$2,000.00
Totals for Function(s) 7720 - Information Svcs:		\$136,078.81	\$171,800.00	\$136,078.81	\$31,221.19	\$167,300.00
100.7900.50160	Other Support Personnel Salary	\$163,593.74	\$165,495.64	\$163,593.74	\$41,012.10	\$204,605.84
100.7900.50167	Other Certified-Performance Incentive Pay	\$212.56	\$0.00	\$212.56	-\$12.56	\$200.00
100.7900.50192	Other Supplements	\$2,000.00	\$0.00	\$2,000.00	-\$2,000.00	\$0.00

		2026	2026	2026	2027
		Beginning	Final	Increase/	Beginning
		Budget	Budget	Decrease	Budget
	2026 Acutal				
100.7900.50210	Retirement	\$15,891.01	\$23,219.04	\$15,891.01	\$27,805.93
100.7900.50220	FICA	\$12,638.93	\$12,660.42	\$12,638.93	\$15,652.35
100.7900.50230	Group Insurance	\$33,709.94	\$34,636.32	\$33,709.94	\$49,392.96
100.7900.50240	Workers' Comp.	\$5,114.26	\$9,118.81	\$5,114.26	\$11,273.78
100.7900.50320	Bond & Insurance Premiums	\$154,108.22	\$200,000.00	\$154,108.22	\$165,000.00
100.7900.50350	Repairs & Maintenance	\$74,412.37	\$75,000.00	\$74,412.37	\$75,000.00
100.7900.50370	Communications	\$61,062.79	\$14,000.00	\$61,062.79	\$63,000.00
100.7900.50371	Dedicated Phone-Energy Mgmt	\$1,400.00	\$3,000.00	\$1,400.00	\$1,500.00
100.7900.50381	Garbage	\$27,431.45	\$36,000.00	\$27,431.45	\$31,000.00
100.7900.50382	Water & Sewer	\$56,007.39	\$47,500.00	\$56,007.39	\$60,000.00
100.7900.50390	Other Purchased Svcs	\$502,850.53	\$508,000.00	\$502,850.53	\$505,000.00
100.7900.50410	Natural Gas	\$7,748.99	\$10,000.00	\$7,748.99	\$10,000.00
100.7900.50430	Electricity	\$290,095.64	\$262,000.00	\$290,095.64	\$300,000.00
100.7900.50450	Gasoline	\$4,667.46	\$5,000.00	\$4,667.46	\$5,000.00
100.7900.50460	Diesel Fuel	\$390.13	\$0.00	\$390.13	\$400.00
100.7900.50510	Supplies	\$97,939.73	\$100,000.00	\$97,939.73	\$100,000.00
100.7900.50560	Tires & Tubes	\$0.00	\$500.00	\$0.00	\$0.00
100.7900.50641	Capitalized Equipt	\$7,712.82	\$0.00	\$7,712.82	\$7,000.00
100.7900.50642	Non-Capitalized Equipment	\$25,832.49	\$0.00	\$25,832.49	\$20,000.00
100.7900.50644	Non-Capitalized Computer Hdwe	\$120,436.39	\$10,000.00	\$120,436.39	\$50,000.00
100.7900.50652	Automobile	\$63,726.80	\$0.00	\$63,726.80	\$0.00
100.7900.50670	Improvements other than building	\$0.00	\$125,000.00	\$0.00	\$125,000.00
Totals for Function(s) 7900 - Operation of Plant:		\$1,728,983.64	\$1,641,130.22	\$1,728,983.64	\$1,826,830.86
100.8100.50160	Other Support Personnel Salary	\$50,909.44	\$49,834.72	\$50,909.44	\$54,708.00
100.8100.50210	Retirement	\$7,113.84	\$6,991.81	\$7,113.84	\$7,434.82
100.8100.50220	FICA	\$3,873.34	\$3,812.36	\$3,873.34	\$4,185.16
100.8100.50230	Group Insurance	\$11,545.40	\$11,545.44	\$11,545.40	\$12,348.24
100.8100.50240	Workers' Comp.	\$2,808.63	\$2,745.89	\$2,808.63	\$3,014.41
100.8100.50390	Other Purchased Svcs	\$14,363.00	\$0.00	\$14,363.00	\$15,000.00
Totals for Function(s) 8100 - Maintenance of Plant:		\$90,613.65	\$74,930.22	\$90,613.65	\$96,690.63
100.9999.50790	Misc. Exp. / Fee Refund	\$11,221.40	\$0.00	\$11,221.40	\$10,000.00
Totals for Function 9999		\$11,221.40	\$0.00	\$11,221.40	\$10,000.00
Total Expenses		\$10,962,395.71	\$10,803,476.83	\$10,962,395.71	\$11,819,993.88
BEGINNING FUND BALANCE		\$8,023,620.50	\$8,195,436.59	\$8,023,620.50	\$9,404,988.03
ADJUSTMENTS TO FUND BALANCE		\$73.86	\$0.00	\$73.86	\$0.00
TOTAL ADJUSTED FUND BALANCE		\$8,023,694.36	\$8,195,436.59	\$8,023,694.36	\$9,404,988.03
NET SURPLUS/(DEFICIT)		\$1,381,293.67	\$2,264,540.17	\$1,381,263.57	\$1,167,410.12
ENDING FUND BALANCE		\$9,404,988.03	\$10,459,976.76	\$9,404,957.93	\$10,572,398.15

Lake Technical College, Inc.
Final Budget 2026
Fund 110

		Actual	2026 Beginning Budget	Increase (Decrease)	2026 Ending Budget
110 - Performance Incentive Funds					
Revenues					
110.9999.43317	Performance Based Incentives	\$334,832.00	\$455,000.00	(\$120,168.00)	\$334,832.00
Total Revenues		\$334,832.00	\$455,000.00	(\$120,168.00)	\$334,832.00
Expenses					
110.5302.50390	Other Purchased Svcs	\$1,474.44	\$0.00	\$1,474.44	\$1,474.44
110.5302.50510	Supplies	\$25,763.52	\$0.00	\$25,763.52	\$25,763.52
110.5302.50511	Supplies - Students	\$0.00	\$0.00	\$0.00	\$0.00
110.5302.50641	Capitalized Equipt	\$136,929.09	\$100,000.00	\$36,929.09	\$136,929.09
110.5302.50642	Non-Capitalized Equipment	\$261,025.44	\$100,000.00	\$161,025.44	\$261,025.44
110.5302.50644	Non-Capitalized Computer Hdwe	\$2,100.75	\$0.00	\$2,100.75	\$2,100.75
110.5302.50671	Improvements Other than Bldgs, Cap.	\$0.00	\$112,000.00	(\$112,000.00)	\$0.00
110.5400.50360	Rentals	\$0.00	\$0.00	\$0.00	\$0.00
110.5400.50390	Other Purchased Svcs	\$3,609.60	\$1,187.71	\$2,421.89	\$3,609.60
110.5400.50510	Supplies	\$5,306.60	\$0.00	\$5,306.60	\$5,306.60
110.5400.50644	Non-Capitalized Computer Hdwe	\$1,199.00	\$0.00	\$1,199.00	\$1,199.00
110.7900.50510	Supplies	\$0.00	\$20,000.00	(\$20,000.00)	\$0.00
110.7900.50641	Capitalized Equipt	\$0.00	\$30,000.00	(\$30,000.00)	\$0.00
Total Expenses		\$437,408.44	\$363,187.71	\$74,220.73	\$437,408.44
 BEGINNING FUND BALANCE					
		\$728,874.76	\$728,874.76		\$728,874.76
 NET SURPLUS/(DEFICIT)					
		(\$102,576.44)	\$91,812.29		(\$102,576.44)
 ENDING FUND BALANCE					
		\$626,298.32	\$820,687.05		\$626,298.32

Lake Technical College, Inc.
Final 2026 Budget
Fund 420

		Actual	2026 Beginning Budget	Increase / Decrease	2026 Final Budget
420 - Federal Direct - Pell					
Revenues					
420.9999.43199	Miscellaneous Federal Direct - Pell	\$2,297,876.59	\$2,000,000.00	\$297,876.59	\$2,297,876.59
Total Revenues		\$2,297,876.59	\$2,000,000.00	\$297,876.59	\$2,297,876.59
Expenses					
420.5302.50790	Miscellaneous Expense	\$2,297,876.59	\$2,000,000.00	\$297,876.59	\$2,297,876.59
Total Expenses		\$2,297,876.59	\$2,000,000.00	\$297,876.59	\$2,297,876.59
BEGINNING FUND BALANCE		(\$172,662.76)	(\$172,662.76)		(\$172,662.76)
NET SURPLUS/(DEFICIT)		\$0.00	\$0.00		\$0.00
ENDING FUND BALANCE		(\$172,662.76)	(\$172,662.76)		(\$172,662.76)

Lake Technical College, Inc.

Final 2026 Budget

Fund 422

		2026			
		Actual	Beginning Budget	Increase/Decrease	2026 Final Budget
422 - Federal Through State Grant					
Revenues					
422.9999.43199	Miscellaneous Federal Direct	\$1,043,803.73	\$1,038,189.00	\$5,614.73	\$1,043,803.73
Total Revenues		\$1,043,803.73	\$751,762.00	\$5,614.73	\$1,043,803.73
Expenses					
422.5302.50120	Classroom Teacher Salary	\$62,539.47	\$60,500.00	\$2,039.47	\$62,539.47
422.5302.50210	Retirement	\$8,774.34	\$8,500.00	\$274.34	\$8,774.34
422.5302.50220	FICA	\$4,251.90	\$4,629.00	(\$377.10)	\$4,251.90
422.5302.50230	Group Insurance	\$11,256.76	\$5,260.00	\$5,996.76	\$11,256.76
422.5302.50240	Workers' Comp.	\$381.47	\$385.00	(\$3.53)	\$381.47
422.5302.50330	In-County Travel	\$0.00	\$3,300.00	(\$3,300.00)	\$0.00
422.5302.50331	Out of County Travel	\$1,940.00	\$0.00	\$1,940.00	\$1,940.00
422.5302.50390	Other Purchased Svcs	\$0.00	\$0.00	\$0.00	\$0.00
422.5302.50510	Supplies	\$1,383.81	\$670.00	\$713.81	\$1,383.81
422.5302.50520	Textbooks	\$0.00	\$0.00	\$0.00	\$0.00
422.5302.50641	Capitalized Equipmt	\$66,480.00	\$158,588.00	(\$92,108.00)	\$66,480.00
422.5302.50642	Non-Capitalized Equipment	\$43,046.71	\$21,414.00	\$21,632.71	\$43,046.71
422.5302.50644	Non-Capitalized Computer Hdwe	\$0.00	\$0.00	\$0.00	\$0.00
422.5302.50650	Motor Vehicles	\$96,952.40	\$0.00	\$96,952.40	\$96,952.40
422.5302.50691	Capitalized Software	\$0.00	\$0.00	\$0.00	\$0.00
422.5400.50120	Classroom Teacher Salary	\$261,238.82	\$305,163.00	(\$43,924.18)	\$261,238.82
422.5400.50160	Other Support Personnel	\$33,814.76	\$33,000.00	\$814.76	\$33,814.76
422.5400.50210	Retirement	\$43,305.57	\$46,141.00	(\$2,835.43)	\$43,305.57
422.5400.50220	FICA	\$23,716.90	\$27,351.00	(\$3,634.10)	\$23,716.90
422.5400.50230	Group Insurance	\$33,185.35	\$51,398.00	(\$18,212.65)	\$33,185.35
422.5400.50240	Workers' Comp.	\$2,456.09	\$2,673.00	(\$216.91)	\$2,456.09
422.5400.50315	Consultant	\$0.00	\$0.00	\$0.00	\$0.00
422.5400.50330	In-County Travel	\$2,750.00	\$14,000.00	(\$11,250.00)	\$2,750.00
422.5400.50331	Out of County Travel	\$3,986.00	\$0.00	\$3,986.00	\$3,986.00
422.5400.50335	Conference Registration	\$0.00	\$0.00	\$0.00	\$0.00
422.5400.50350	Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
422.5400.50360	Rentals	\$46,937.04	\$71,228.00	(\$24,290.96)	\$46,937.04
422.5400.50365	Rental Expenditure	\$0.00	\$0.00	\$0.00	\$0.00
422.5400.50369	Technology- Related Rentals	\$38.54	\$0.00	\$38.54	\$38.54
422.5400.50390	Other Purchased Svcs	\$6,235.90	\$16,000.00	(\$9,764.10)	\$6,235.90
422.5400.50510	Supplies	\$13,836.39	\$24,000.00	(\$10,163.61)	\$13,836.39
422.5400.50520	Textbooks	\$17,274.17	\$16,000.00	\$1,274.17	\$17,274.17
422.5400.50642	Non-Capitalized Equipment	\$0.00	\$0.00	\$0.00	\$0.00
422.5400.50643	Capitalized Computer Hdwe	\$0.00	\$0.00	\$0.00	\$0.00
422.5400.50644	Non-Capitalized Computer Hdwe	\$95,914.00	\$0.00	\$95,914.00	\$95,914.00
422.5400.50752	Adult Part Time Salary	\$77,118.83	\$80,542.00	(\$3,423.17)	\$77,118.83
422.6300.50130	Other Certified Salary	\$37,906.85	\$36,500.00	\$1,406.85	\$37,906.85
422.6300.50210	Retirement	\$5,318.38	\$10,205.00	(\$4,886.62)	\$5,318.38
422.6300.50220	FICA	\$2,893.59	\$2,792.00	\$101.59	\$2,893.59
422.6300.50230	Group Insurance	\$5,772.70	\$10,503.00	(\$4,730.30)	\$5,772.70
422.6300.50240	Workers' Comp.	\$231.13	\$460.00	(\$228.87)	\$231.13
422.7200.50792	Indirect Cost-Grants	\$32,165.86	\$26,987.00	\$5,178.86	\$32,165.86
422.7720.50390	Other Purchased Svcs	\$0.00	\$0.00	\$0.00	\$0.00
422.7900.50390	Other Purchased Svcs	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses		\$1,043,103.73	\$1,038,189.00	(\$3,015.21)	\$1,043,103.73
BEGINNING FUND BALANCE		\$161,448.88	\$161,448.88		\$161,448.88
NET SURPLUS/(DEFICIT)		\$700.00	\$0.00		\$700.00
ENDING FUND BALANCE		\$162,148.88	\$161,448.88		\$162,148.88

Lake Technical College, Inc.

Final 2026 Budget

Fund 423

		Actual	2026 Beginning Budget	Increase/ Decrease	2026 Final Budget
423 - Federal through Local					
Revenues					
423.9999.43280	Federal through Local	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues		\$0.00	\$0.00	\$0.00	\$0.00
Expenses					
423.5302.50310	Professional & Technical Services	\$62,624.91	\$0.00	\$62,624.91	\$62,624.91
423.5302.50641	Capitalized Equipment	\$53,900.00	\$0.00	\$53,900.00	\$53,900.00
423.5302.50642	Non-Capitalized Equipment	\$79,936.10	\$0.00	\$79,936.10	\$79,936.10
423.5302.50790	Miscellaneous Expense	\$150,790.96	\$0.00	\$150,790.96	\$150,790.96
423.7400.50390	Other Purchased Svcs	\$37,772.50	\$0.00	\$37,772.50	\$37,772.50
423.7400.50642	Non-Capitalized Equipment	\$9,211.00	\$0.00	\$9,211.00	\$9,211.00
423.7400.50644	Non-Capitalized Computer Hdwe	\$8,343.94	\$0.00	\$8,343.94	\$8,343.94
423.7900.50390	Other Purchased Svcs	\$8,825.00	\$1,106,028.43	(\$1,097,203.43)	\$8,825.00
Total Expenses		\$411,404.41	\$1,106,028.43	(\$694,624.02)	\$411,404.41
 BEGINNING FUND BALANCE					
		\$1,105,848.43	\$1,106,028.43		\$1,105,848.43
 NET SURPLUS/(DEFICIT)					
		(\$411,404.41)	(\$1,106,028.43)		(\$411,404.41)
 ENDING FUND BALANCE					
		\$694,444.02	\$0.00		\$694,444.02

Lake Technical College, Inc.

Final 2026 Budget

Fund 424

		2026			
		Actual	Beginning Budget	Increase/Decrease	2026 Final Budget
424 - State Grant					
Revenues					
424.9999.43399	Other Misc. State Revenue	\$10,957,297.48	\$12,645,965.47	(\$1,688,667.99)	\$10,957,297.48
Total Revenues		\$10,957,297.48	\$12,645,965.47	(\$1,688,667.99)	\$10,957,297.48
Expenses					
424.5302.50120	Classroom Teacher Salary	\$59,786.19	\$55,420.56	\$4,365.63	\$59,786.19
424.5302.50127	Classroom Teacher-Performance Incentive	\$916.69	\$0.00	\$916.69	\$916.69
424.5302.50192	Other Supplements	\$1,636.68	\$0.00	\$1,636.68	\$1,636.68
424.5302.50210	Retirement	\$8,624.43	\$7,818.96	\$805.47	\$8,624.43
424.5302.50220	FICA	\$4,727.03	\$4,389.84	\$337.19	\$4,727.03
424.5302.50230	Group Insurance	\$11,545.40	\$349.92	\$11,195.48	\$11,545.40
424.5302.50240	Workers' Comp.	\$380.29	\$0.00	\$380.29	\$380.29
424.5302.50310	Professional & Technical Services	\$123,320.93	\$100,000.00	\$23,320.93	\$123,320.93
424.5302.50370	Communications	\$0.00	\$0.00	\$0.00	\$0.00
424.5302.50390	Other Purchased Svcs	\$0.00	\$173,000.00	(\$173,000.00)	\$0.00
424.5302.50510	Supplies	\$32,438.95	\$0.00	\$32,438.95	\$32,438.95
424.5302.50641	Capitalized Equipt	\$1,121,804.38	\$0.00	\$1,121,804.38	\$1,121,804.38
424.5302.50642	Non-Capitalized Equipment	\$313,580.51	\$0.00	\$313,580.51	\$313,580.51
424.5302.50644	Non-Capitalized Computer Hdwe	\$10,732.62	\$0.00	\$10,732.62	\$10,732.62
424.5302.50790	Miscellaneous Expense	\$678,172.48	\$543,730.00	\$134,442.48	\$678,172.48
424.5303.50310	Professional & Technical Services	\$2,971.99	\$0.00	\$2,971.99	\$2,971.99
424.5303.50730	Dues & Fees	\$58,848.00	\$61,944.56	(\$3,096.56)	\$58,848.00
424.7200.50790	Miscellaneous Expense	\$3,260.24	\$3,260.24	\$0.00	\$3,260.24
424.7400.50630	Building and Fixed Equipment	\$1,530,147.71	\$0.00	\$1,530,147.71	\$1,530,147.71
424.7400.50680	Remodeling & Renovations	\$6,958,481.68	\$11,602,900.00	(\$4,644,418.32)	\$6,958,481.68
Total Expenses		\$10,921,376.20	\$12,552,814.08	(\$1,631,437.88)	\$10,921,376.20
 BEGINNING FUND BALANCE					
		(\$31,125.70)	(\$31,125.70)		(\$31,125.70)
 NET SURPLUS/(DEFICIT)					
		\$35,921.28	\$93,151.39		\$35,921.28
 ENDING FUND BALANCE					
		\$4,795.58	\$62,361.47		\$4,795.58

Lake Technical College, Inc.

Final 2026 Budget

Fund 500

		2026 Actual	2026 Beginning Budget	Increase/Decrease	2026 Final Budget
500 - Internal Funds Unrestricted					
Revenues					
500.9999.43431	Investment Income	\$58,909.15	\$50,000.00	\$8,909.15	\$58,909.15
500.9999.43469	Other Student Fees	\$0.00	\$5,000.00	(\$5,000.00)	\$0.00
500.9999.43471	Campus Tech Fees	\$0.00	\$500.00	(\$500.00)	\$0.00
500.9999.43495	Other Miscellaneous- Local Sources	\$58,484.44	\$70,000.00	(\$11,515.56)	\$58,484.44
500.9999.43501	Customer Service Fees	\$240,414.77	\$250,000.00	(\$9,585.23)	\$240,414.77
500.9999.43502	Health Malpractice Ins	\$42,661.27	\$40,000.00	\$2,661.27	\$42,661.27
500.9999.43506	Drug Screening	\$11,756.46	\$10,000.00	\$1,756.46	\$11,756.46
500.9999.43507	Background Check	\$8,256.74	\$7,500.00	\$756.74	\$8,256.74
500.9999.43508	ImmuniTrax Service	\$0.00	\$2,000.00	(\$2,000.00)	\$0.00
500.9999.43509	Student Accidental Insurance	\$11,574.17	\$15,000.00	(\$3,425.83)	\$11,574.17
500.9999.43510	Fee Base Tuition	\$0.00	\$10,000.00	(\$10,000.00)	\$0.00
500.9999.43515	Ed2Go Tuition	\$428.00	\$500.00	(\$72.00)	\$428.00
500.9999.43522	Bookstore	\$183,268.00	\$175,000.00	\$8,268.80	\$183,268.80
500.9999.43523	Sales Tax	\$10,254.98	\$10,000.00	\$254.98	\$10,254.98
500.9999.43526	Vending Commissions	\$89,977.92	\$95,000.00	(\$5,022.08)	\$89,977.92
500.9999.43527	Industry Certification /Exam Fee	\$121,299.80	\$65,000.00	\$56,299.80	\$121,299.80
500.9999.43528	School Club Fund Raisers	\$10,506.52	\$10,000.00	\$506.52	\$10,506.52
500.9999.43590	Suspense	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues		\$847,792.22	\$815,500.00	\$32,293.02	\$847,793.02
Expenses					
500.5302.50510	Supplies	\$899.50	\$0.00	\$899.50	\$899.50
500.5302.50511	Supplies - Students	\$0.00	\$0.00	\$0.00	\$0.00
500.9999.50120	Classroom Teacher Salary	\$0.00	\$0.00	\$0.00	\$0.00
500.9999.50193	Extra Duty Pay Instructional	\$2,166.11	\$0.00	\$2,166.11	\$2,166.11
500.9999.50210	Retirement	\$240.69	\$0.00	\$240.69	\$240.69
500.9999.50220	FICA	\$225.22	\$0.00	\$225.22	\$225.22
500.9999.50240	Workers' Comp.	\$17.96	\$0.00	\$17.96	\$17.96
500.9999.50320	Bond & Insurance Premiums	\$11,500.00	\$45,000.00	(\$33,500.00)	\$11,500.00
500.9999.50331	Out of County Travel	\$1,980.32	\$7,000.00	(\$5,019.68)	\$1,980.32
500.9999.50350	Repairs & Maintenance	\$735.46	\$1,500.00	(\$764.54)	\$735.46
500.9999.50360	Rentals	\$4,172.00	\$1,000.00	\$3,172.00	\$4,172.00
500.9999.50369	Technology- Related Rentals	\$49.49	\$0.00	\$49.49	\$49.49
500.9999.50370	Communications	\$1,082.20	\$10,000.00	(\$8,917.80)	\$1,082.20
500.9999.50390	Other Purchased Svcs	\$3,690.26	\$4,000.00	(\$309.74)	\$3,690.26
500.9999.50510	Supplies	\$277,382.21	\$325,000.00	(\$47,617.79)	\$277,382.21
500.9999.50511	Supplies - Students	\$10,461.08	\$20,000.00	(\$9,538.92)	\$10,461.08
500.9999.50512	Testing Fees- Student	\$45,542.30	\$35,000.00	\$10,542.30	\$45,542.30
500.9999.50520	Textbooks	\$205,469.15	\$200,000.00	\$5,469.15	\$205,469.15
500.9999.50641	Capitalized Equipt	\$31,703.32	\$0.00	\$31,703.32	\$31,703.32
500.9999.50642	Non-Capitalized Equipment	\$9,826.64	\$0.00	\$9,826.64	\$9,826.64
500.9999.50730	Dues & Fees	\$55,482.31	\$45,000.00	\$10,482.31	\$55,482.31
500.9999.50750	Other Personal Svcs	\$777.92	\$1,000.00	(\$222.08)	\$777.92
500.9999.50790	Miscellaneous Expenses	\$16,611.50	\$5,000.00	\$11,611.50	\$16,611.50
Total Expenses		\$680,015.64	\$699,500.00	(\$19,484.36)	\$680,015.64
BEGINNING FUND BALANCE		\$2,838,781.89	\$2,838,781.89		\$2,838,781.89
ADJUSTMENTS TO FUND BALANCE		\$0.00	\$0.00		\$0.00
TOTAL ADJUSTED FUND BALANCE		\$2,838,781.89	\$2,838,781.89		\$2,838,781.89
NET SURPLUS/(DEFICIT)		\$167,776.58	\$116,000.00		\$167,777.38
ENDING FUND BALANCE		\$3,006,558.47	\$2,954,781.89		\$3,006,559.27

Lake Technical College, Inc.

Final 2026 Budget

Fund 600

		Actual	2026 Beginning Budget	Increase/ Decrease	2026 Final Budget
600 - Internal - Temporarily Restricted Revenues					
600.9999.43431	Investment Income	\$49,888.36	\$50,000.00	(\$111.64)	\$49,888.36
600.9999.43440	Scholarship Contributions	\$214,332.43	\$150,000.00	\$64,332.43	\$214,332.43
600.9999.43468	Financial Aid Fees	\$169,452.16	\$175,000.00	(\$5,547.84)	\$169,452.16
Total Revenues		\$433,672.95	\$375,000.00	\$58,672.95	\$433,672.95
Expenses					
600.9999.50360	Rentals	\$1,836.00	\$0.00	\$1,836.00	\$1,836.00
600.9999.50510	Supplies	\$2,953.92	\$0.00	\$2,953.92	\$2,953.92
600.9999.50730	Dues & Fees	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00
600.9999.50790	Miscellaneous Expense	\$122,209.71	\$150,000.00	(\$27,790.29)	\$122,209.71
Total Expenses		\$128,299.63	\$150,000.00	(\$21,700.37)	\$128,299.63
BEGINNING FUND BALANCE		\$1,903,868.95	\$1,903,868.95		\$1,903,868.95
NET SURPLUS/(DEFICIT)		\$305,373.32	\$225,000.00		\$305,373.32
ENDING FUND BALANCE		\$2,209,242.27	\$2,128,868.95		\$2,209,242.27

Lake Technical College, Inc.
Beginning Budget 2027
Fund 110

		2026 Final Budget	Increase/ Decrease	2027 Beginning Budget
110 - Performance Incentive Funds				
Revenues				
110.9999.43317	Performance Based Incentives	\$334,832.00	\$15,168.00	\$350,000.00
Total Revenues		\$334,832.00	\$15,168.00	\$350,000.00
Expenses				
110.5302.50350	Repairs & Maintenance	\$1,474.44	(\$1,474.44)	\$0.00
110.5302.50350	Other Purchased Svcs	\$25,763.52	(\$25,763.52)	\$0.00
110.5302.50510	Supplies	\$0.00	\$0.00	\$0.00
110.5302.50511	Supplies - Students	\$136,929.09	(\$136,929.09)	\$0.00
110.5302.50641	Capitalized Equipt	\$261,025.44	(\$161,025.44)	\$100,000.00
110.5302.50642	Non-Capitalized Equipment	\$2,100.75	\$97,899.25	\$100,000.00
110.5302.50644	Non-Capitalized Computer Hdwe	\$0.00	\$50,000.00	\$50,000.00
110.5302.50671	Improvements Other than Bldgs, Cap.	\$0.00	\$112,000.00	\$112,000.00
110.5400.50360	Rentals	\$3,609.60	(\$3,609.60)	\$0.00
110.5400.50390	Other Purchased Svcs	\$5,306.60	(\$4,118.89)	\$1,187.71
110.5400.50510	Supplies	\$1,199.00	(\$1,199.00)	\$0.00
110.5400.50644	Non-Capitalized Computer Hdwe	\$0.00	\$0.00	\$0.00
110.7900.50510	Supplies	\$0.00	\$20,000.00	\$20,000.00
110.7900.50641	Capitalized Equipt	\$0.00	\$0.00	\$0.00
Total Expenses		\$437,408.44	(\$54,220.73)	\$383,187.71
BEGINNING FUND BALANCE		\$728,874.76		\$626,298.32
NET SURPLUS/(DEFICIT)		(\$102,576.44)		(\$33,187.71)
ENDING FUND BALANCE		\$626,298.32		\$593,110.61

Lake Technical College, Inc.
Beginning Budget 2027
Fund 420

		2026 Final Budget	Increase / Decrease	2027 Beginning Budget
420 - Federal Direct - Pell				
Revenues				
	420.9999.43199 Miscellaneous Federal Direct - Pell	\$2,300,000.00	(\$137,325.43)	\$2,162,674.57
Total Revenues		\$2,300,000.00	(\$137,325.43)	\$2,162,674.57
Expenses				
	420.5302.50790 Miscellaneous Expense	\$2,300,000.00	(\$137,325.43)	\$2,162,674.57
Total Expenses		\$2,300,000.00	(\$137,325.43)	\$2,162,674.57
BEGINNING FUND BALANCE		(\$172,662.76)		(\$172,662.76)
NET SURPLUS/(DEFICIT)		\$0.00		\$0.00
ENDING FUND BALANCE		(\$172,662.76)		(\$172,662.76)

Lake Technical College, Inc.
Beginning Budget 2027
Fund 422

		2026 Final	Increase/	2027
		Budget	Decrease	Beginning
				Budget
422 - Federal Through State Grant				
Revenues				
422.9999.43199	Miscellaneous Federal Direct	\$1,043,804.00	(\$161,116.00)	\$882,688.00
Total Revenues		\$1,043,804.00	(\$161,116.00)	\$882,688.00
Expenses				
422.5302.50120	Classroom Teacher Salary	\$62,540.00	\$1,383.00	\$63,923.00
422.5302.50210	Retirement	\$8,800.00	(\$112.00)	\$8,688.00
422.5302.50220	FICA	\$4,300.00	\$591.00	\$4,891.00
422.5302.50230	Group Insurance	\$11,250.00	\$1,098.00	\$12,348.00
422.5302.50240	Workers' Comp.	\$385.00	\$5.00	\$390.00
422.5302.50330	In-County Travel	\$0.00	\$554.00	\$554.00
422.5302.50331	Out of County Travel	\$2,000.00	(\$2,000.00)	\$0.00
422.5302.50510	Supplies	\$1,400.00	\$759.00	\$2,159.00
422.5302.50641	Capitalized Equipmt	\$66,500.00	(\$66,500.00)	\$0.00
422.5302.50642	Non-Capitalized Equipment	\$43,000.00	(\$43,000.00)	\$0.00
422.5302.50650	Motor Vehicles	\$97,000.00	(\$97,000.00)	\$0.00
422.5400.50120	Classroom Teacher Salary	\$261,238.82	\$43,924.18	\$305,163.00
422.5400.50160	Other Support Personnel	\$33,814.76	(\$814.76)	\$33,000.00
422.5400.50210	Retirement	\$43,305.57	\$2,835.43	\$46,141.00
422.5400.50220	FICA	\$23,716.90	\$3,634.10	\$27,351.00
422.5400.50230	Group Insurance	\$33,185.35	\$18,212.65	\$51,398.00
422.5400.50240	Workers' Comp.	\$2,456.09	\$216.91	\$2,673.00
422.5400.50330	In-County Travel	\$2,750.00	\$11,250.00	\$14,000.00
422.5400.50331	Out of County Travel	\$4,000.00	(\$4,000.00)	\$0.00
422.5400.50360	Rentals	\$47,000.00	\$24,228.00	\$71,228.00
422.5400.50369	Technology- Related Rentals	\$40.00	(\$40.00)	\$0.00
422.5400.50390	Other Purchased Svcs	\$6,235.90	\$9,764.10	\$16,000.00
422.5400.50510	Supplies	\$13,836.39	\$10,163.61	\$24,000.00
422.5400.50520	Textbooks	\$17,274.17	(\$1,274.17)	\$16,000.00
422.5400.50644	Non-Capitalized Computer Hdwe	\$96,000.00	(\$75,689.00)	\$20,311.00
422.5400.50752	Adult Part Time Salary	\$77,118.83	\$3,423.17	\$80,542.00
422.6300.50130	Other Certified Salary	\$37,906.85	\$11.15	\$37,918.00
422.6300.50210	Retirement	\$5,318.38	(\$165.38)	\$5,153.00
422.6300.50220	FICA	\$2,893.59	\$7.41	\$2,901.00
422.6300.50230	Group Insurance	\$5,772.70	\$402.30	\$6,175.00
422.6300.50240	Workers' Comp.	\$231.13	\$0.87	\$232.00
422.7200.50792	Indirect Cost-Grants	\$32,165.86	(\$2,616.86)	\$29,549.00
Total Expenses		\$1,043,436.29	(\$160,748.29)	\$882,688.00
BEGINNING FUND BALANCE		\$162,148.88		\$162,516.59
NET SURPLUS/(DEFICIT)		\$367.71		\$0.00
ENDING FUND BALANCE		\$162,516.59		\$162,516.59

Lake Technical College, Inc.

Beginning Budget 2027

Fund 423

		2026 Final Budget	Increase/ Decrease	2027 Beginning Budget
423 - Federal through Local				
Revenues				
423.9999.43280	Federal through Local	\$0.00	\$0.00	\$0.00
Total Revenues		\$0.00	\$0.00	\$0.00
Expenses				
423.5302.50193	Extra Duty Pay Instructional	\$19,270.04	(\$16,723.76)	\$2,546.28
423.5302.50210	Retirement	\$2,626.50	(\$2,280.46)	\$346.04
423.5302.50220	FICA	\$1,474.16	(\$1,279.37)	\$194.79
423.5302.50240	Workers' Comp.	\$117.57	(\$102.04)	\$15.53
423.5302.50310	Professional & Technical Services	\$62,624.91	(\$62,624.91)	\$0.00
423.5302.50390	Other Purchased Svcs	\$0.00	\$1,280.16	\$1,280.16
423.5302.50510	Supplies	\$0.00	\$3,427.38	\$3,427.38
423.5302.50511	Supplies - Students	\$0.00	\$6,331.69	\$6,331.69
423.5302.50641	Capitalized Equipment	\$53,900.00	(\$53,900.00)	\$0.00
423.5302.50642	Non-Capitalized Equipment	\$79,936.10	(\$64,674.49)	\$15,261.61
423.5302.50790	Miscellaneous Expense	\$150,790.96	(\$150,790.96)	\$0.00
423.7400.50390	Other Purchased Svcs	\$37,772.50	\$582,480.96	\$620,253.46
423.7400.50642	Non-Capitalized Equipment	\$9,211.00	(\$9,211.00)	\$0.00
423.7400.50644	Non-Capitalized Computer Hdwe	\$8,343.94	(\$8,343.94)	\$0.00
423.7900.50390	Other Purchased Svcs	\$8,825.00	\$10,425.00	\$19,250.00
Total Expenses		\$434,892.68	\$234,014.26	\$668,906.94
BEGINNING FUND BALANCE		\$1,103,799.62		\$668,906.94
NET SURPLUS/(DEFICIT)		(\$434,892.68)		(\$668,906.94)
ENDING FUND BALANCE		<u>\$668,906.94</u>		<u>\$0.00</u>

Lake Technical College, Inc.

Beginning Budget 2027

Fund 424

		2026 Final	Increase/	2027
		Budget	Decrease	Beginning
				Budget
424 - State Grant				
Revenues				
424.9999.43399	Other Misc. State Revenue	\$10,957,297.48	(\$1,425,563.80)	\$9,531,733.68
Total Revenues		\$10,957,297.48	(\$1,425,563.80)	\$9,531,733.68
Expenses				
424.5302.50120	Classroom Teacher Salary	\$59,786.19	(\$53,294.84)	\$6,491.35
424.5302.50127	Classroom Teacher-Performance Incentive	\$916.69	(\$916.69)	\$0.00
424.5302.50192	Other Supplements	\$1,636.68	(\$1,636.68)	\$0.00
424.5302.50210	Retirement	\$8,624.43	(\$7,583.26)	\$1,041.17
424.5302.50220	FICA	\$4,727.03	(\$4,147.13)	\$579.90
424.5302.50230	Group Insurance	\$11,545.40	(\$11,545.40)	\$0.00
424.5302.50240	Workers' Comp.	\$380.29	(\$334.06)	\$46.23
424.5302.50310	Professional & Technical Services	\$123,320.93	(\$23,320.93)	\$100,000.00
424.5302.50370	Communications	\$0.00	\$0.00	\$0.00
424.5302.50390	Other Purchased Svcs	\$0.00	\$171,370.48	\$171,370.48
424.5302.50510	Supplies	\$32,438.95	(\$30,503.95)	\$1,935.00
424.5302.50641	Capitalized Equipt	\$1,121,804.38	(\$1,121,804.38)	\$0.00
424.5302.50642	Non-Capitalized Equipment	\$313,580.51	(\$310,779.38)	\$2,801.13
424.5302.50644	Non-Capitalized Computer Hdwe	\$10,732.62	(\$10,732.62)	\$0.00
424.5302.50790	Miscellaneous Expense	\$678,172.48	(\$529,026.48)	\$149,146.00
424.5303.50310	Professional & Technical Services	\$2,971.99	(\$2,971.99)	\$0.00
424.5303.50730	Dues & Fees	\$58,848.00	\$3,745.45	\$62,593.45
424.7200.50790	Miscellaneous Expense	\$3,260.24	\$34.15	\$3,294.39
424.7400.50630	Building and Fixed Equipment	\$1,530,147.71	(\$1,530,147.71)	\$0.00
424.7400.50680	Remodeling & Renovations	\$6,958,481.68	\$2,073,952.90	\$9,032,434.58
Total Expenses		\$10,921,376.20	(\$1,458,234.01)	\$9,531,733.68
BEGINNING FUND BALANCE		(\$31,125.70)		\$4,795.58
NET SURPLUS/(DEFICIT)		\$35,921.28		\$0.00
ENDING FUND BALANCE		\$4,795.58		\$4,795.58

Lake Technical College, Inc.
Beginning Budget 2027
Fund 500

		2026 Final	Increase/	2027
		Budget	Decrease	Beginning
				Budget
500 - Internal Funds Unrestricted				
Revenues				
500.9999.43431	Investment Income	\$58,909.15	\$1,090.85	\$60,000.00
500.9999.43469	Other Student Fees	\$0.00	\$0.00	\$0.00
500.9999.43471	Campus Tech Fees	\$0.00	\$0.00	\$0.00
500.9999.43495	Other Miscellaneous- Local Sources	\$58,484.44	\$1,515.56	\$60,000.00
500.9999.43501	Customer Service Fees	\$240,414.77	\$9,585.23	\$250,000.00
500.9999.43502	Health Malpractice Ins	\$42,661.27	\$2,338.73	\$45,000.00
500.9999.43506	Drug Screening	\$11,756.46	\$243.54	\$12,000.00
500.9999.43507	Background Check	\$8,256.74	\$1,743.26	\$10,000.00
500.9999.43508	ImmuniTrax Service	\$0.00	\$0.00	\$0.00
500.9999.43509	Student Accidental Insurance	\$11,574.17	\$425.83	\$12,000.00
500.9999.43510	Fee Base Tuition	\$0.00	\$0.00	\$0.00
500.9999.43515	Ed2Go Tuition	\$428.00	\$72.00	\$500.00
500.9999.43522	Bookstore	\$183,268.80	\$1,731.20	\$185,000.00
500.9999.43523	Sales Tax	\$10,254.98	\$4,745.02	\$15,000.00
500.9999.43526	Vending Commissions	\$89,977.92	\$5,022.08	\$95,000.00
500.9999.43527	Industry Certification /Exam Fee	\$121,299.80	\$3,700.20	\$125,000.00
500.9999.43528	School Club Fund Raisers	\$10,506.52	(\$506.52)	\$10,000.00
500.9999.43590	Suspense	\$0.00	\$0.00	\$0.00
Total Revenues		\$847,793.02	\$31,706.98	\$879,500.00
Expenses				
500.5302.50510	Supplies	\$899.50	(\$899.50)	\$0.00
500.5302.50511	Supplies - Students	\$0.00	\$0.00	\$0.00
500.9999.50120	Classroom Teacher Salary	\$0.00	\$0.00	\$0.00
500.9999.50193	Extra Duty Pay Instructional	\$2,166.11	(\$166.11)	\$2,000.00
500.9999.50210	Retirement	\$240.69	\$9.31	\$250.00
500.9999.50220	FICA	\$225.22	\$24.78	\$250.00
500.9999.50240	Workers' Comp.	\$17.96	\$7.04	\$25.00
500.9999.50320	Bond & Insurance Premiums	\$11,500.00	\$500.00	\$12,000.00
500.9999.50331	Out of County Travel	\$1,980.32	\$19.68	\$2,000.00
500.9999.50350	Repairs & Maintenance	\$735.46	\$264.54	\$1,000.00
500.9999.50360	Rentals	\$4,172.00	\$828.00	\$5,000.00
500.9999.50369	Technology- Related Rentals	\$49.49	\$0.51	\$50.00
500.9999.50370	Communications	\$1,082.20	\$117.80	\$1,200.00
500.9999.50390	Other Purchased Svcs	\$3,690.26	\$309.74	\$4,000.00
500.9999.50510	Supplies	\$277,382.21	\$22,617.79	\$300,000.00
500.9999.50511	Supplies - Students	\$10,461.08	(\$9,261.08)	\$1,200.00
500.9999.50512	Testing Fees- Student	\$45,542.30	\$4,457.70	\$50,000.00
500.9999.50520	Textbooks	\$205,469.15	(\$5,469.15)	\$200,000.00
500.9999.50641	Capitalized Equipt	\$31,703.32	(\$31,703.32)	\$0.00
500.9999.50642	Non-Capitalized Equipment	\$9,826.64	(\$9,826.64)	\$0.00
500.9999.50730	Dues & Fees	\$55,482.31	\$4,517.69	\$60,000.00
500.9999.50750	Other Personal Svcs	\$777.92	\$222.08	\$1,000.00
500.9999.50790	Miscellaneous Expenses	\$16,611.50	\$3,388.50	\$20,000.00
Total Expenses		\$680,015.64	(\$20,040.64)	\$659,975.00
BEGINNING FUND BALANCE		\$2,838,781.89		\$3,006,559.27
ADJUSTMENTS TO FUND BALANCE		\$0.00		\$0.00
TOTAL ADJUSTED FUND BALANCE		\$2,838,781.89		\$3,006,559.27
NET SURPLUS/(DEFICIT)		\$167,777.38		\$219,525.00
ENDING FUND BALANCE		\$3,006,559.27		\$3,226,084.27

Lake Technical College, Inc.
Beginning 2027 Budget
Fund 600

		2026 Final Budget	Increase/ Decrease	2027 Beginning Budget
600 - Internal - Temporarily Restricted				
Revenues				
600.9999.43431	Investment Income	\$49,888.36	\$111.64	\$50,000.00
600.9999.43440	Scholarship Contributions	\$214,332.43	(\$64,332.43)	\$150,000.00
600.9999.43468	Financial Aid Fees	\$169,452.16	\$547.84	\$170,000.00
Total Revenues		\$433,672.95	(\$63,672.95)	\$370,000.00
Expenses				
600.9999.50360	Rentals	\$1,836.00	\$164.00	\$2,000.00
600.9999.50510	Supplies	\$2,953.92	\$46.08	\$3,000.00
600.9999.50730	Dues & Fees	\$1,300.00	\$0.00	\$1,300.00
600.9999.50790	Miscellaneous Expense	\$122,209.71	\$2,790.29	\$125,000.00
Total Expenses		\$128,299.63	\$3,000.37	\$131,300.00
BEGINNING FUND BALANCE		\$1,903,868.95		\$2,209,242.27
NET SURPLUS/(DEFICIT)		\$305,373.32		\$238,700.00
ENDING FUND BALANCE		<u>\$2,209,242.27</u>		<u>\$2,447,942.27</u>