



2026-2027 Final General Fund Budget

LEA : 113363807 Lancaster County CTC

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Validations

Page - 1 of 1

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$482,091.00 Function 2200, Object 200: \$556,169.00	This is where we have budgeted the instructor tuition reimbursement - \$200,000. Without that included, Objects 100 and 200 are in better proportion to each other
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	JOC authorizes an annual budgetary reserve of \$50,000 for a contingency on an unforeseen expenditure. If not needed, LCCTC intends for the amount to be contributed to the unrestricted fund.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Per JOC policy, beginning in the 2019-20 fiscal year, LCCTC may carry a General Fund unrestricted balance.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	197,969	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	207,272	
0840 Assigned Fund Balance	2,046,839	
0850 Unassigned Fund Balance	2,501,693	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,755,804</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	27,259,003	
7000 Revenue from State Sources	6,728,874	
8000 Revenue from Federal Sources	1,271,330	
9000 Other Financing Sources	50,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$35,309,207</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$40,065,011</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	158,732
6910 Rentals	58,800
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	26,753,471
6960 Services Provided Other Local Governmental Units / LEAs	67,000
6990 Refunds and Other Miscellaneous Revenue	79,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,259,003</b>
<b>REVENUE FROM STATE SOURCES</b>	
7220 Vocational Education	3,735,000
7350 School Facility Improvements / Environmental Subsidies	50,000
7509 Supplemental Equipment Grants	400,000
7810 State Share of Social Security and Medicare Taxes	498,076
7820 State Share of Retirement Contributions	2,045,798
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,728,874</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8521 Vocational Education - Operating Expenditures	1,271,330
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,271,330</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	50,000
<b>OTHER FINANCING SOURCES</b>	<b>\$50,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,309,207</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	309,533
1300 Vocational Education	10,982,499
1600 Adult Education Programs	7,840,160
<b>Total Instruction</b>	<b>\$19,132,192</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,642,545
2200 Support Services - Instructional Staff	1,203,010
2300 Support Services - Administration	2,890,098
2400 Support Services - Pupil Health	207,964
2500 Support Services - Business	841,684
2600 Operation and Maintenance of Plant Services	3,470,054
2700 Student Transportation Services	1,525,000
2800 Support Services - Central	2,146,937
<b>Total Support Services</b>	<b>\$13,927,292</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	108,946
<b>Total Operation of Non-Instructional Services</b>	<b>\$108,946</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,363,270
5200 Interfund Transfers - Out	453,000
5300 Transfers Out to Component Units/Primary Governments	3,000
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,869,270</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$35,037,700</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	174,715
200 Personnel Services - Employee Benefits	129,318
400 Purchased Property Services	4,000
500 Other Purchased Services	1,000
600 Supplies	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$309,533</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	5,136,876
200 Personnel Services - Employee Benefits	3,826,870
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	180,500
500 Other Purchased Services	111,750
600 Supplies	716,253
700 Property	791,250
800 Other Objects	9,000
<b>Total Vocational Education</b>	<b>\$10,982,499</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	3,702,551
200 Personnel Services - Employee Benefits	2,208,672
300 Purchased Professional and Technical Services	587,000
400 Purchased Property Services	247,700
500 Other Purchased Services	322,900
600 Supplies	597,037
700 Property	104,000
800 Other Objects	70,300
<b>Total Adult Education Programs</b>	<b>\$7,840,160</b>
<b>Total Instruction</b>	<b>\$19,132,192</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	822,975
200 Personnel Services - Employee Benefits	609,325
300 Purchased Professional and Technical Services	163,795
500 Other Purchased Services	2,700
600 Supplies	43,000
800 Other Objects	750
<b>Total Support Services - Students</b>	<b>\$1,642,545</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	482,091
200 Personnel Services - Employee Benefits	556,169
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	7,250
600 Supplies	57,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	80,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,203,010</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,349,877
200 Personnel Services - Employee Benefits	1,053,471
300 Purchased Professional and Technical Services	291,000
400 Purchased Property Services	28,000
500 Other Purchased Services	66,750
600 Supplies	85,000
700 Property	5,500
800 Other Objects	10,500
<b>Total Support Services - Administration</b>	<b>\$2,890,098</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	113,317
200 Personnel Services - Employee Benefits	84,147
300 Purchased Professional and Technical Services	6,000
600 Supplies	4,500
<b>Total Support Services - Pupil Health</b>	<b>\$207,964</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	390,250
200 Personnel Services - Employee Benefits	289,684
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	250
500 Other Purchased Services	19,500
600 Supplies	62,000
800 Other Objects	20,000
<b>Total Support Services - Business</b>	<b>\$841,684</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	806,767
200 Personnel Services - Employee Benefits	598,137
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	672,000
500 Other Purchased Services	278,150
600 Supplies	966,500
700 Property	45,000
800 Other Objects	3,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,470,054</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,525,000
<b>Total Student Transportation Services</b>	<b>\$1,525,000</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	532,961
200 Personnel Services - Employee Benefits	411,326
300 Purchased Professional and Technical Services	365,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,000
500 Other Purchased Services	18,650
600 Supplies	311,500
700 Property	500,500
800 Other Objects	1,500
<b>Total Support Services - Central</b>	<b>\$2,146,937</b>
<b>Total Support Services</b>	<b>\$13,927,292</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	16,946
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	45,000
600 Supplies	3,000
700 Property	1,000
<b>Total Student Activities</b>	<b>\$108,946</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$108,946</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	348,270
900 Other Uses of Funds	1,015,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,363,270</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	453,000
<b>Total Interfund Transfers - Out</b>	<b>\$453,000</b>
<b>5300 Transfers Out to Component Units/Primary Governments</b>	
900 Other Uses of Funds	3,000
<b>Total Transfers Out to Component Units/Primary Governments</b>	<b>\$3,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,869,270</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,037,700</b>

2026-2027 Final General Fund Budget

Schedule Of Cash And Investments (CAIN)

LEA : 113363807 Lancaster County CTC

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Page - 1 of 2

Cash and Short-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund	5,500,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	175,000
Capital Reserve Fund - § 690, §1850	1,500,000	1,800,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	275,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,200,000	1,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,675,000</b>	<b>\$9,175,000</b>

Long-Term Investments

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,675,000</b>	<b>\$9,175,000</b>

2026-2027 Final General Fund Budget

LEA : 113363807 Lancaster County CTC

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Schedule Of Indebtedness (DEBT)

Page - 1 of 6

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	390,000	425,000
0530 Lease and Other Right-To-Use Obligations	110,000	100,000
0540 Accumulated Compensated Absences	695,000	700,000
0550 Authority Lease Obligations	12,340,000	11,325,000
0560 Other Post-Employment Benefits (OPEB)	1,750,000	1,800,000
0599 Other Noncurrent Liabilities	27,331,000	30,000,000
<b>Total General Fund</b>	<b>\$42,616,000</b>	<b>\$44,350,000</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

2026-2027 Final General Fund Budget

LEA : 113363807 Lancaster County CTC

Printed 4/21/2026 12:43:44 PM

Schedule Of Indebtedness (DEBT)

Page - 2 of 6

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$42,616,000**

**\$44,350,000**

**Short-Term Payables**

06/30/2026 Estimate

06/30/2027 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

\$42,616,000

\$44,350,000

Account Description	Amounts
0810 Nonspendable Fund Balance	197,969
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,027,311
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,027,311</b>
5900 Budgetary Reserve	50,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,275,280</b>