

POLK STATE COLLEGE — GATEWAY TO COLLEGE HIGH SCHOOL

Budget Analysis — Fiscal Year 2026/27

Detailed Line Item Budget Analysis for FY 2026/27

Account Title	Account Title in Banner GL	FD	Fund	Org	Account	Prgm	2026-27 Proposed Budget
Instructional-Management	Instructional-Management	2	23112	D80101	51100	00	\$107,032.00
Instructional-Professor	Instructional-Professor	2	23112	D80101	52001	00	\$471,834.00
Instructional-Overloads Full Time	Instructional-Overloads Full Time	2	23112	D80101	52100	00	\$73,140.00
Instructional-Substitute	Instructional-Substitute	2	23112	D80101	52000	00	\$3,615.00
OPS-Other Professional Support	OPS-Other Professional Support	2	23112	D80101	53000	00	\$313,161.00
Career FT-Clerical	Career FT-Clerical	2	23112	D80101	54000	00	\$110,327.00
Instructional-OPS	Instructional-OPS	2	23112	D80101	56001	00	\$4,376.00
OPS-Para-Professional	OPS-Para-Professional	2	23112	D80101	56006	00	\$38,060.00
FICA Tax Expenses	FICA Tax Expenses	2	23112	D80101	59100	00	\$57,322.00
Medicare	Medicare	2	23112	D80101	59101	00	\$13,406.00
Retirement Expenses	Retirement Expenses	2	23112	D80101	59203	00	\$127,536.00
DROP Retirement Contributions	DROP Retirement Contributions	2	23112	D80101	59207	00	\$695.00
Health Insurance Expenses	Health Insurance Expenses	2	23112	D80101	59701	00	\$164,119.00
Life Insurance Expenses	Life Insurance Expenses	2	23112	D80101	59702	00	\$531.00
SUBTOTAL PERSONNEL EXP.							\$1,485,154.00
Travel-Out-of-District	Travel-Out-of-District	2	23112	D80101	60502	00	\$18,750.00
Travel-Out-of-State	Travel-Out-of-State	2	23112	D80101	60503	00	\$5,000.00
Travel-Student	Travel-Student	2	23112	D80101	60506	00	\$32,000.00
Conference and Registration Fees	Conference and Registration Fees	2	23112	D80101	60510	00	\$4,625.00
Freight & Postage	Freight & Postage	2	23112	D80101	61000	00	\$250.00
Printing Expense	Printing Expense	2	23112	D80101	62001	00	\$2,000.00
Other Services	Other Services	2	23112	D80101	64501	00	\$1,800.00
Institutional Membership	Institutional Membership	2	23112	D80101	64502	00	\$1,000.00
Contracted Instructor Services	Contracted Instructor Services	2	23112	D80101	64507	00	\$5,000.00
Advertising not Required by Law	Advertising not Required by Law	2	23112	D80101	64510	00	\$3,200.00
Tuition Reimbursement	Tuition Reimbursement	2	23112	D80101	64512	00	\$10,000.00

Account Title	Account Title in Banner GL	FD	Fund	Org	Account	Prgm	2026-27 Proposed Budget
Background Checks	Background Checks	2	23112	D80101	64517	00	\$1,800.00
Consultant Services	Consultant Services	2	23112	D80101	65001	00	\$20,000.00
Auditing Fees	Auditing Fees	2	23112	D80101	65004	00	\$17,750.00
Professional Services Other	Professional Services Other	2	23112	D80101	65007	00	\$600.00
Accreditation Fees	Accreditation Fees	2	23112	D80101	65008	00	\$5,500.00
Instructional Materials & Supplies	Instructional Materials & Supplies	2	23112	D80101	65501	00	\$164,000.00
Department Materials & Supplies	Department Materials & Supplies	2	23112	D80101	65502	00	\$10,500.00
Diplomas and Covers	Diplomas and Covers	2	23112	D80101	65503	00	\$4,650.00
Testing Supplies	Testing Supplies	2	23112	D80101	65507	00	\$10,000.00
Data Software-Educational (Non-Cap)	Data Software-Educational (Non-Cap)	2	23112	D80101	65701	00	\$18,000.00
Data Software-Admin (Non Cap)	Data Software-Admin (Non Cap)	2	23112	D80101	65702	00	\$5,600.00
Food & Food Products	Food & Food Products	2	23112	D80101	66503	00	\$160,000.00
Materials & Supplies Other	Materials & Supplies Other	2	23112	D80101	66504	00	\$6,200.00
Minor Computer & Tech Equip < 1000	Minor Computer & Tech Equip < 1000	2	23112	D80101	66507	00	\$2,200.00
Indirect Cost Expense	Indirect Cost Expense	2	23112	D80101	67600	00	\$581,000.00
PCSB Admin Fee	PCSB Admin Fee	2	23112	D80101	67604	00	\$92,000.00
SUBTOTAL CURRENT EXP.							\$1,183,425.00
Capital Outlay Contingency	Capital Outlay Contingency	2	23112	D80101	79900	00	\$23,000.00
SUBTOTAL CAPITAL EXP.							\$23,000.00
TOTAL BUDGET EXPENSES							\$2,691,579.00