



FY2024 BUDGET

**Illinois Eastern Community College
District No. 529**

FY2024 BUDGET

STATE OF ILLINOIS

Counties of
Richland, Clark, Clay, Crawford, Cumberland,
Edwards, Hamilton, Jasper, Lawrence,
Wabash, Wayne, and White

ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT NO. 529

**233 East Chestnut Street
Olney, Illinois 62450**

FRONTIER COMMUNITY COLLEGE

2 Frontier Drive
Fairfield, Illinois

LINCOLN TRAIL COLLEGE

11220 State Highway 1
Robinson, Illinois

OLNEY CENTRAL COLLEGE

305 North West Street
Olney, Illinois

WABASH VALLEY COLLEGE

2200 College Drive
Mt. Carmel, Illinois

ANNUAL BUDGET

July 1, 2023 - June 30, 2024

2024 BUDGET

BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 529



BOARD OF TRUSTEES

Gary Carter, Chairperson
Susan Batchelor, Trustee
John D. Brooks, Trustee
Roger Browning, Trustee
Brenda K. Culver, Trustee
Jan Ridgely, Trustee
Barbara Shimer, Trustee
Guadalupe Amicone, Student Trustee
Ryan Hawkins, Treasurer
Sonja Holtz, Board Secretary

ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT NO. 529

233 East Chestnut Street
Olney, Illinois 62450-2298
(618) 393-2982

MISSION AND VALUES

MISSION

Our mission is to deliver exceptional education and services to improve the lives of our students and to strengthen our communities.

Purposes

The District is committed to high academic standards for pre-baccalaureate, career and technical education that sustain and advance excellence in learning. The mission is achieved through a variety of programs and services that include, but are not limited to:

- ❖ educational programs, including pre-baccalaureate, career and technical degrees and certificates that prepare a diverse student body for transfer to a four-year institution of higher education or entry into a multicultural global workplace;
- ❖ program, course and institutional goals that have identifiable and measurable learning outcomes that are clearly understood by students;
- ❖ utilization of resource-sharing partnerships to expand, retrain, and strengthen the industrial base of southeastern Illinois;
- ❖ development of partnerships with pre-K through high schools allowing for the smooth transition and progression of students through lifelong learning;
- ❖ academic programs and institutional services that are reviewed and revised on a scheduled time frame with a focus on accountability relative to planning,

student and program assessment, and learning outcomes;

- ❖ adult and continuing education designed to meet the immediate and long-term needs of the residents in the District;
- ❖ programs in remedial education, which assist District residents in attaining skills and abilities needed to enter and complete college-level programs;
- ❖ student advisement, counseling, and placement services for the purpose of assisting students in choosing a program of study, transferring to a four-year institution, entering employment, or completing certificate or course goals;
- ❖ curricula and services that are developed and updated, as necessary, to meet both short- and long-term needs of the residents of the District;
- ❖ community education and community service activities that provide a cultural and intellectual resource center for the area as well as identifying and honoring multiculturalism and diversity within our communities;
- ❖ professional enrichment and growth experiences for college, faculty, administrators, and staff which will improve and enhance instruction and service; and,
- ❖ resources, facilities, staff, and equipment to support all program and service components of the college.

ILLINOIS EASTERN COMMUNITY COLLEGES believe....

These values, which are the foundation of Illinois Eastern Community Colleges, have defined the District since its inception, and are affirmed by the faculty, students, staff, and administration. At IECC, we believe in and place value on:

❖ RESPONSIBILITY....

encouraging personal growth and learning through leadership, stewardship, and accountability.

❖ HONOR/TRUTH....

providing an environment where honesty, truth, and integrity are encouraged in our work, communications, and service to our community.

❖ FAIRNESS....

supporting freedom of expression and civility, justice and consistency.

❖ RESPECT/SELF-RESPECT....

recognizing and accepting diversity with mutual regard for others through activities and communications.

❖ COMPASSION....

promoting the well-being of students, employees, and constituents through a caring and concerned attitude.

COMMUNITY COLLEGE DISTRICT BUDGET

STATE OF ILLINOIS

For Fiscal Year 2024

Budget of Illinois Eastern Community College District No. 529, Counties of Richland, Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence, Wabash, Wayne and White, State of Illinois, for the Fiscal Year beginning July 1, 2023, and ending June 30, 2024.

WHEREAS the Board of Trustees of Illinois Eastern Community College District No. 529, Counties of Richland, Clark, Clay, Crawford, Cumberland, Edwards, Hamilton, Jasper, Lawrence, Wabash, Wayne and White, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 19th day of September 2023, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with:

NOW, THEREFORE, be it Resolved by the Board of Trustees of said district as follows:

Section 1. That the fiscal year of the Community College District be and the same hereby is fixed and declared to be beginning July 1, 2023, and ending June 30, 2024.

Section 2. That the following budget containing an estimate of amounts available in each Fund, separately, and of expenditures from each be and the same is hereby adopted as the budget of this Community College District for the said Fiscal Year.

Motion for adoption was made by _____ and seconded by _____. On roll call, there being _____ members present, the vote was:

YEAS

NAYS

- (1) _____
- (2) _____
- (3) _____
- (4) _____
- (5) _____
- (6) _____
- (7) _____
- (8) _____

- (1) _____
- (2) _____
- (3) _____
- (4) _____
- (5) _____
- (6) _____
- (7) _____
- (8) _____

The Yeas being _____ () and the Nays being _____ () the Chairman declared the budget as of this 19th day of September 2023 A.D.

Official Budget was approved by the:

BOARD OF TRUSTEES ON _____
Date

ATTEST: _____
Secretary, Board of Trustees

ATTEST: _____
Chairman, Board of Trustees

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**FISCAL YEAR 2024 BUDGET
SUMMARY STATEMENT OF OPERATING FUNDS
REVENUES AND EXPENDITURES**

EDUCATIONAL FUND	
Revenue	\$31,294,337
Expense	(29,715,366)
Transfer – Out	(2,375,261)
Excess (Deficiency)	(796,290)
Transfer – In	486,000
Reserve for Contingencies	(250,000)
Cash Balance – Beg. of Year	7,548,137
Cash Balance – End of Year	6,987,847
 OPERATIONS & MAINTENANCE FUND	
Revenue	\$3,545,300
Expense	(4,491,305)
Transfer – Out	0
Excess (Deficiency)	(946,005)
Transfer – In	60,000
Reserve for Contingencies	(25,000)
Cash Balance – Beg. of Year	2,689,731
Cash Balance – End of Year	1,778,726
 TOTAL OPERATING FUNDS	
Revenue	\$34,839,637
Expense	(34,206,671)
Transfer – Out	(2,375,261)
Excess (Deficiency)	(1,742,295)
Transfer – In	546,000
Reserve for Contingencies	(275,000)
Cash Balance – Beg. of Year	10,237,868
Cash Balance – End of Year	8,766,573

The official budget, which is accurately summarized in this document, was approved by the Board of Trustees on September 19, 2023.

ATTEST: _____
Secretary, Board of Trustees

**FISCAL YEAR 2024 BUDGET
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS
REVENUES AND EXPENDITURES**

**OPERATIONS & MAINTENANCE
FUND RESTRICTED**

Revenue	\$27,031,060
Expense	(39,135,820)
Transfer – Out	0
Excess (Deficiency)	(12,104,760)
Transfer – In	1,645,000
Reserve for Contingencies	0
Cash Balance – Beg. of Year	10,663,301
Cash Balance – End of Year	203,541

BOND AND INTEREST FUND

Revenue	\$1,896,618
Expense	(1,896,618)
Transfer – Out	0
Excess (Deficiency)	0
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	304,786
Cash Balance – End of Year	304,786

AUXILIARY FUND

Revenue	\$3,706,631
Expense	(5,985,595)
Transfer – Out	(1,786,000)
Excess (Deficiency)	(4,064,964)
Transfer – In	2,225,261
Reserve for Contingencies	0
CD Maturity	1,100,000
Cash Balance – Beg. of Year	2,690,176
Cash Balance – End of Year	1,950,473

WORKING CASH FUND

Revenue	\$255,000
Expense	0
Transfer – Out	(255,000)
Excess (Deficiency)	0
Transfer – In	
Principal Received	500,000
Reserve for Contingencies	0
Cash Balance – Beg. of Year	19,088
Cash Balance – End of Year	519,088

**FISCAL YEAR 2024 BUDGET
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS
REVENUES AND EXPENDITURES**

AUDIT FUND

Revenue	\$50,000
Expense	(75,000)
Transfer – Out	0
Excess (Deficiency)	(25,000)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	30,352
Cash Balance – End of Year	5,352

LIABILITY & PROTECTION FUND

Revenue	\$1,135,000
Expense	(1,393,500)
Transfer – Out	0
Excess (Deficiency)	(258,500)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	320,850
Cash Balance – End of Year	62,350

RESTRICTED PURPOSES FUND

Revenue	10,039,455
Expense	(10,278,913)
Transfer – Out	0
Excess (Deficiency)	(239,458)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	239,715
Cash Balance – End of Year	257

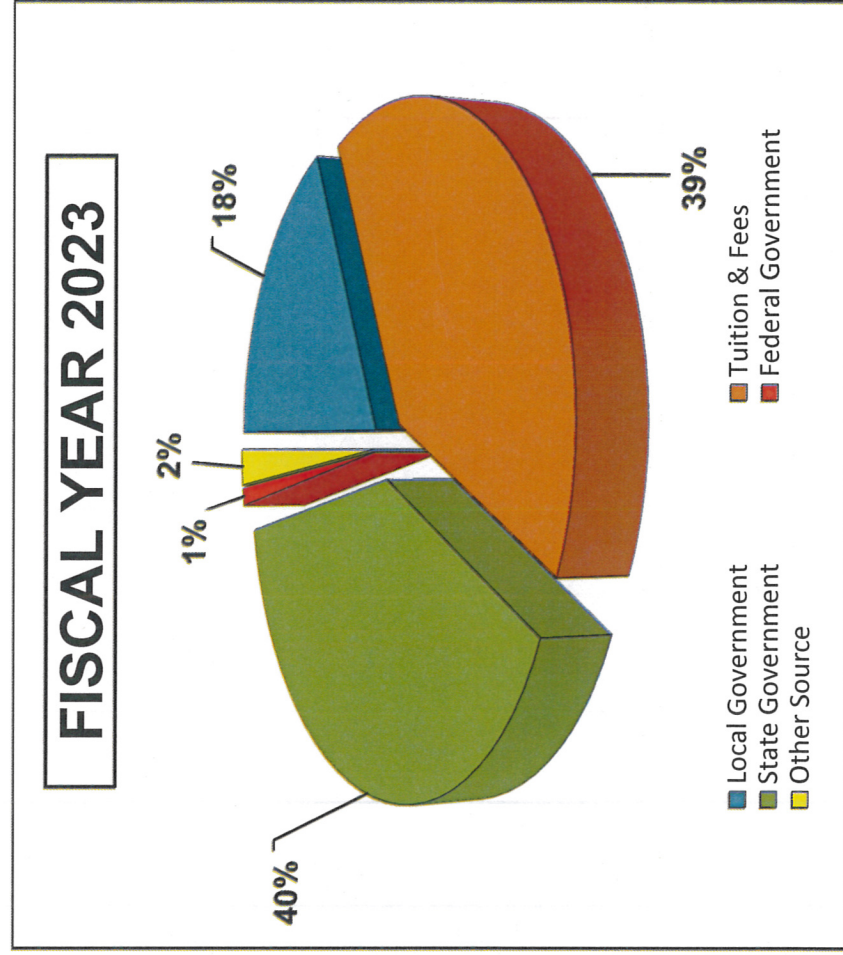
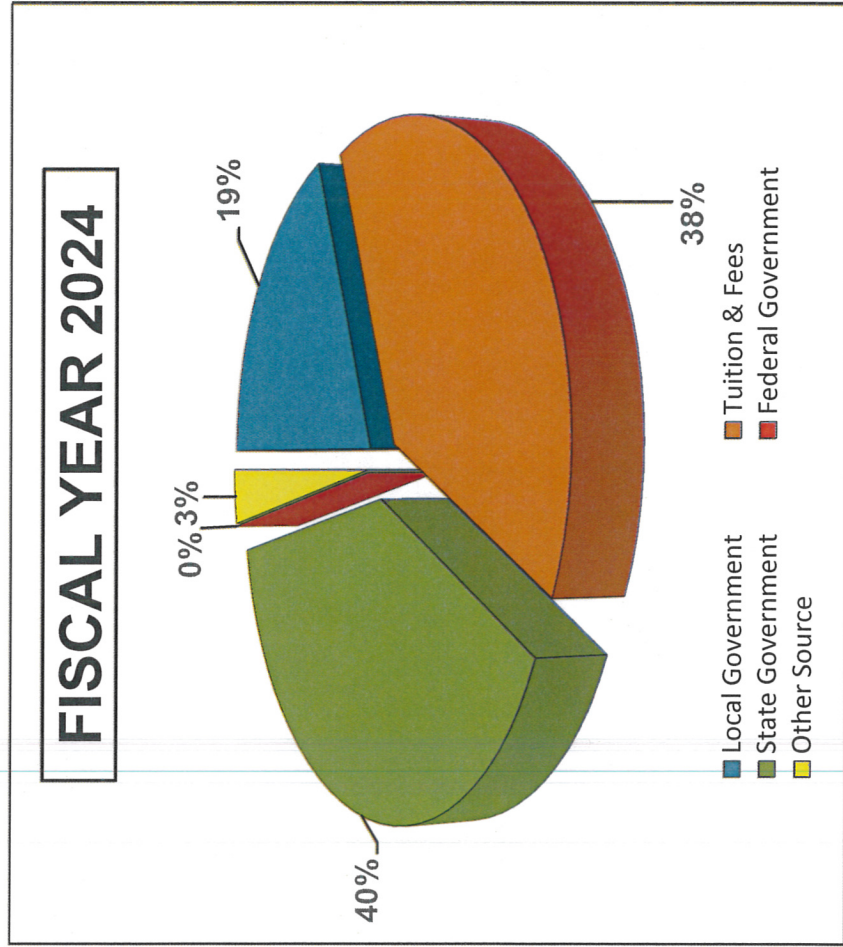
**FISCAL YEAR 2024 BUDGET
OPERATING FUNDS
SUMMARY OF FISCAL YEAR 2023-2024 ESTIMATED REVENUE**

	<u>Education Fund</u>	<u>Operations & Maintenance Fund</u>	<u>Total Operating Funds</u>	<u>%</u>
OPERATING REVENUES BY SOURCE				
Local Government:				
Current Taxes	\$3,345,000	\$1,425,000	\$4,770,000	
Corporate Personal Property Replacement Tax	795,000	795,000	1,590,000	
Other Local Government Sources	<u>0</u>	<u>63,000</u>	<u>63,000</u>	
TOTAL LOCAL GOVERNMENT	<u>\$4,140,000</u>	<u>\$2,283,000</u>	<u>\$6,423,000</u>	19%
State Government:				
ICCB Credit Hour Grant	\$13,948,337	\$0	\$13,948,337	
ICCB Equalization Grant	0	0	0	
Illinois State Board of Education	0	0	0	
Other Government Sources	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL STATE GOVERNMENT	<u>\$13,948,337</u>	<u>\$0</u>	<u>\$13,948,337</u>	40%
Student Tuition and Fees:				
Tuition	\$9,675,000	\$0	\$9,675,000	
Fees	<u>2,656,000</u>	<u>1,050,000</u>	<u>3,706,000</u>	
TOTAL TUITION AND FEES	<u>\$12,331,000</u>	<u>\$1,050,000</u>	<u>\$13,381,000</u>	38%
Other Sources:				
Investment Revenue	\$75,000	\$0	\$75,000	
Building Rental	0	97,300	\$97,300	
Sales and Service	600,000	115,000	715,000	
Other	<u>200,000</u>	<u>0</u>	<u>200,000</u>	
TOTAL OTHER SOURCES	<u>\$875,000</u>	<u>\$212,300</u>	<u>\$1,087,300</u>	3%
TOTAL FY2024 BUDGETED REVENUE	<u>\$31,294,337</u>	<u>\$3,545,300</u>	<u>\$34,839,637</u>	100%

**FISCAL YEAR 2024 BUDGET
OPERATING FUNDS
SUMMARY OF FISCAL YEAR 2023-2024 ESTIMATED EXPENDITURES**

BY PROGRAM	Educational Fund	Operations & Maintenance Fund	Total Operating Funds	%
Instruction	\$13,664,263	\$0	\$13,664,263	38%
Academic Support	590,867	0	590,867	2%
Student Services	2,398,183	0	2,398,183	6%
Public Service	31,000	0	31,000	0%
Operation & Maintenance of Plant	50,980	4,339,339	4,390,319	12%
Institutional Support	8,549,573	176,966	8,726,539	24%
Scholarships, Student Grants, Waivers	<u>4,680,500</u>	<u>0</u>	<u>4,680,500</u>	<u>13%</u>
	\$29,965,366	\$4,516,305	\$34,481,671	95%
 TRANSFERS	 <u>1,889,261</u>	 <u>(60,000)</u>	 <u>1,829,261</u>	 <u>5%</u>
 TOTAL FY2024 BUDGETED EXPENDITURES	 <u>\$31,854,627</u>	 <u>\$4,456,305</u>	 <u>\$36,310,932</u>	 <u>100%</u>
 BY OBJECT				
Salaries	\$17,334,505	\$1,281,846	\$18,616,351	51%
Employee Benefits	2,533,070	263,043	2,796,113	8%
Contractual Services	2,074,029	1,035,766	3,109,795	9%
General Materials & Supplies	2,014,364	281,850	2,296,214	6%
Conference & Meeting Expense	340,113	0	340,113	1%
Fixed Charges	62,910	0	62,910	0%
Provision for Contingency	250,000	25,000	275,000	1%
Utilities	53,475	1,478,800	1,532,275	4%
Capital Outlay	337,500	150,000	487,500	1%
Other	<u>4,965,400</u>	<u>0</u>	<u>4,965,400</u>	<u>14%</u>
	\$29,965,366	\$4,516,305	\$34,481,671	95%
 TRANSFERS	 <u>\$1,889,261</u>	 <u>(\$60,000)</u>	 <u>\$1,829,261</u>	 <u>5%</u>
 TOTAL FY2024 BUDGETED EXPENDITURES	 <u>\$31,854,627</u>	 <u>\$4,456,305</u>	 <u>\$36,310,932</u>	 <u>100%</u>

OPERATING FUNDS BUDGETED REVENUE COMPARISON

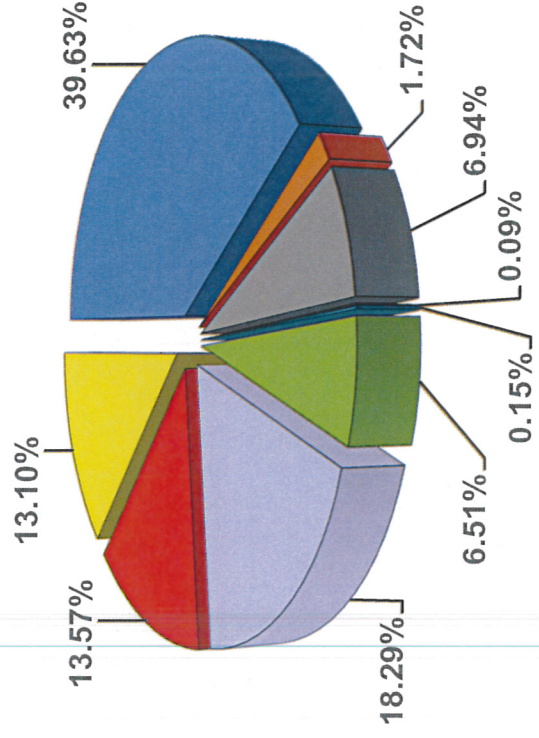


ILLINOIS EASTERN COMMUNITY COLLEGES
FISCAL YEARS 2023 AND 2024 BUDGET COMPARISON
OPERATING FUNDS (EDUCATION, OPERATIONS AND MAINTENANCE)
EXPENDITURES BY LOCATION AND BY PROGRAM

LOCATION	EDUCATION FUND																Operating Funds Grand Total		% Oper. Funds Budget					
	Instruction		Academic Support		Student Services		PS/Continuing Education		Operations & Maint.		General Administration		Institutional Support		Sch. Grants, Waivers		Education Fund Total		Oper. & Maint. Funds Total		Operating Funds Grand Total		% Oper. Funds Budget	
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
Frontier Community College	1,757,398	2,067,044	118,116	0	233,232	158,190	0	0	10,000	10,000	220,572	240,943	344,634	363,521	659,500	630,000	3,343,452	3,469,598	529,731	466,563	3,873,183	3,936,161	11.04%	11.42%
Lincoln Trail College	1,934,857	1,948,752	118,420	2,000	116,342	96,419	0	0	12,000	13,400	203,056	208,661	444,214	413,491	971,000	700,000	3,799,889	3,382,723	927,502	1,107,650	4,727,391	4,490,373	13.48%	13.02%
Central College	4,935,601	5,213,667	103,209	0	197,788	199,327	15,000	15,000	10,000	10,000	223,459	200,508	362,276	437,646	670,500	600,500	6,517,833	6,676,648	884,239	957,289	7,402,072	7,633,937	21.10%	22.14%
Wabash Valley College	2,868,464	3,028,383	204,273	7,870	264,497	251,298	0	0	15,000	9,000	243,047	255,826	401,886	390,815	1,196,000	1,050,000	5,193,167	4,993,192	1,078,522	922,138	6,271,689	5,915,330	17.88%	17.15%
Workforce Education	939,498	892,165	0	0	40,687	38,984	0	0	0	0	79,511	86,471	0	0	1,700,000	1,600,000	2,759,696	2,617,620	1,750	1,750	2,761,446	2,619,370	7.87%	7.60%
District Office	0	0	0	0	813,331	886,361	0	16,000	8,580	8,580	1,202,424	1,249,958	256,641	537,791	0	0	2,280,976	2,698,690	53,050	42,350	2,334,026	2,741,040	6.65%	7.95%
District Wide	2,208,296	514,252	67,000	580,997	703,790	767,604	0	0	0	0	0	0	3,874,035	4,164,042	236,500	100,000	7,089,621	6,126,895	621,696	1,018,565	7,711,317	7,145,460	21.98%	20.72%
Grand Totals	14,644,114	13,664,263	611,018	590,867	2,369,667	2,398,183	15,000	31,000	55,580	50,980	2,172,069	2,242,267	5,683,686	6,307,306	5,433,500	4,680,500	30,984,634	29,965,366	4,096,490	4,516,305	35,081,124	34,481,671	100.0%	100.00%
% Operating Funds Budget	41.74%	39.63%	1.74%	1.72%	6.76%	6.94%	0.04%	0.09%	0.16%	0.15%	6.19%	6.51%	16.20%	18.29%	15.49%	13.57%	88.32%	86.90%	11.68%	13.10%	100.00%	100.00%		

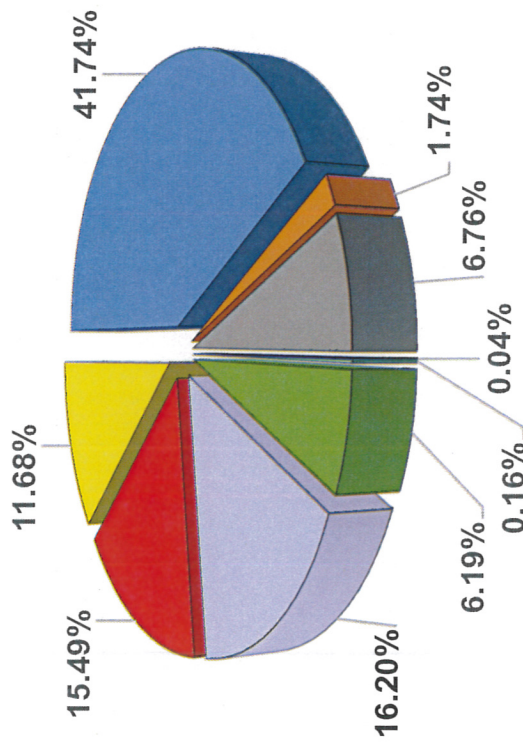
OPERATING FUNDS BUDGETED EXPENDITURES BY PROGRAM COMPARISON

FISCAL YEAR 2024



- Instruction
- Academic Support
- Student Services
- PS/Continuing Education
- Operation & Maintenance (Educ. Fund)
- General Administration
- Institutional Support
- Scholarships, Grants & Waivers
- Operation & Maintenance

FISCAL YEAR 2023

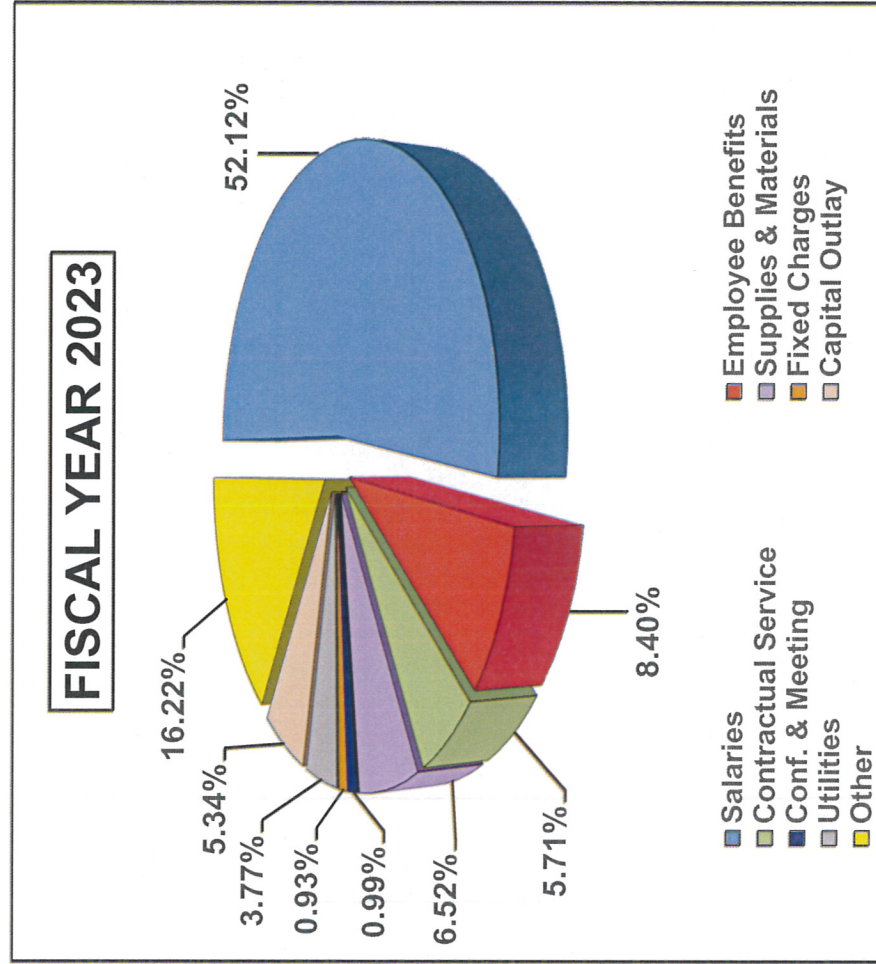
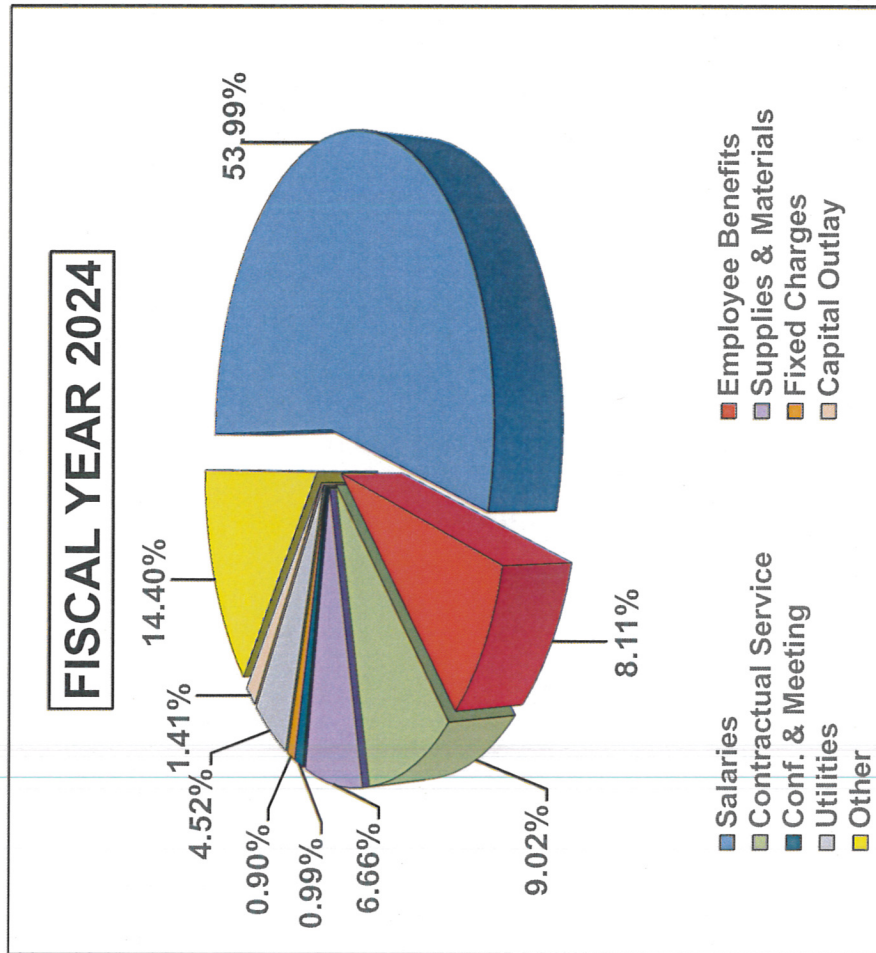


- Instruction
- Academic Support
- Student Services
- PS/Continuing Education
- Operation & Maintenance (Educ. Fund)
- General Administration
- Institutional Support
- Scholarships, Grants & Waivers
- Operation & Maintenance

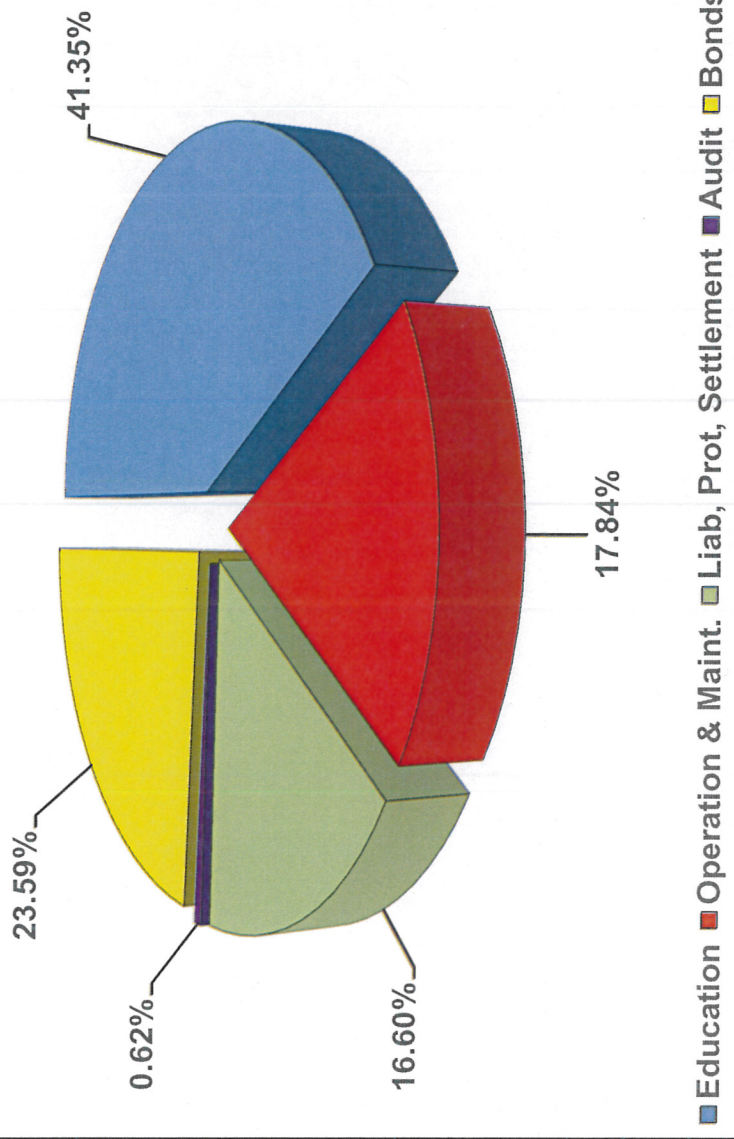
ILLINOIS EASTERN COMMUNITY COLLEGES
FISCAL YEARS 2023 AND 2024 BUDGET COMPARISON
OPERATING FUNDS (EDUCATION, OPERATIONS AND MAINTENANCE)
EXPENDITURES BY ACCOUNT AND BY PROGRAM

ACCOUNTS	EDUCATION FUND																Operating Funds Grand Total							
	Instruction		Academic Support		Student Services		PSJ/Continuing Education		Operations & Maint.		General Administration		Institutional Support		Sch. Grnts, Wainers		Education Fund Total		Oper. & Maint. Funds Total		% Oper. Funds Budget			
	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024		
Salaries	11,132,425	11,067,424	457,198	414,850	1,517,618	1,625,457	15,000	15,000	0	0	1,846,728	1,988,524	2,075,297	2,223,250	0	0	17,044,266	17,334,505	1,238,205	1,281,846	18,282,471	18,616,351	52.12%	53.99%
Employee Benefits	1,465,709	1,159,390	99,570	72,440	334,949	269,580	0	0	0	0	259,641	164,380	501,337	867,280	0	0	2,661,206	2,553,070	286,857	263,043	2,948,063	2,796,113	8.40%	8.11%
Contract. Services	323,477	577,760	10,500	25,600	12,000	48,200	0	10,000	0	0	12,600	8,100	992,698	1,404,369	0	0	1,351,275	2,074,029	653,153	1,035,766	2,004,428	3,109,795	5.71%	9.02%
Supplies & Materials	486,765	525,426	41,450	65,927	323,650	325,346	0	2,000	0	0	26,400	46,535	1,140,633	1,049,130	0	0	2,018,898	2,014,364	268,350	281,850	2,287,248	2,296,214	6.52%	6.66%
Conf. & Mfg. Expenses	140,838	155,113	2,300	8,550	144,950	87,600	0	2,500	0	0	21,800	25,500	37,250	60,850	0	0	347,138	340,113	1,500	0	348,638	340,113	0.99%	0.99%
Fixed Charges	7,300	9,360	0	0	0	0	0	0	0	0	0	0	209,410	303,560	0	0	216,710	312,910	107,000	25,000	323,710	337,910	0.93%	0.90%
Plant Utilities	0	0	0	0	0	0	0	0	55,580	50,980	0	0	1,561	2,495	0	0	57,141	53,475	1,265,400	1,478,800	1,322,541	1,532,275	3.77%	4.52%
Capital Outlay	1,048,500	150,000	0	0	0	1,500	0	0	0	0	4,900	9,900	175,500	186,000	0	0	1,598,500	337,500	276,025	150,000	1,874,525	487,500	5.34%	1.41%
Other	39,100	19,800	0	3,500	36,500	40,500	0	1,500	0	0	4,900	9,900	175,500	209,700	5,433,500	4,680,500	5,689,500	4,965,400	0	0	5,689,500	4,965,400	16.22%	14.40%
Grand Totals	14,644,114	13,664,263	611,018	590,867	2,369,667	2,398,183	15,000	31,000	55,580	50,980	2,172,069	2,242,939	5,683,686	6,306,634	5,433,500	4,680,500	30,984,634	29,965,366	4,096,490	4,516,305	35,081,124	34,481,671	100.00%	100.00%
% Operating Funds Budget	41.74%	39.65%	1.74%	1.72%	6.76%	6.94%	0.04%	0.09%	0.16%	0.15%	6.19%	6.51%	16.20%	18.29%	15.49%	13.57%	88.32%	86.90%	11.68%	13.10%	100.00%	100.00%		

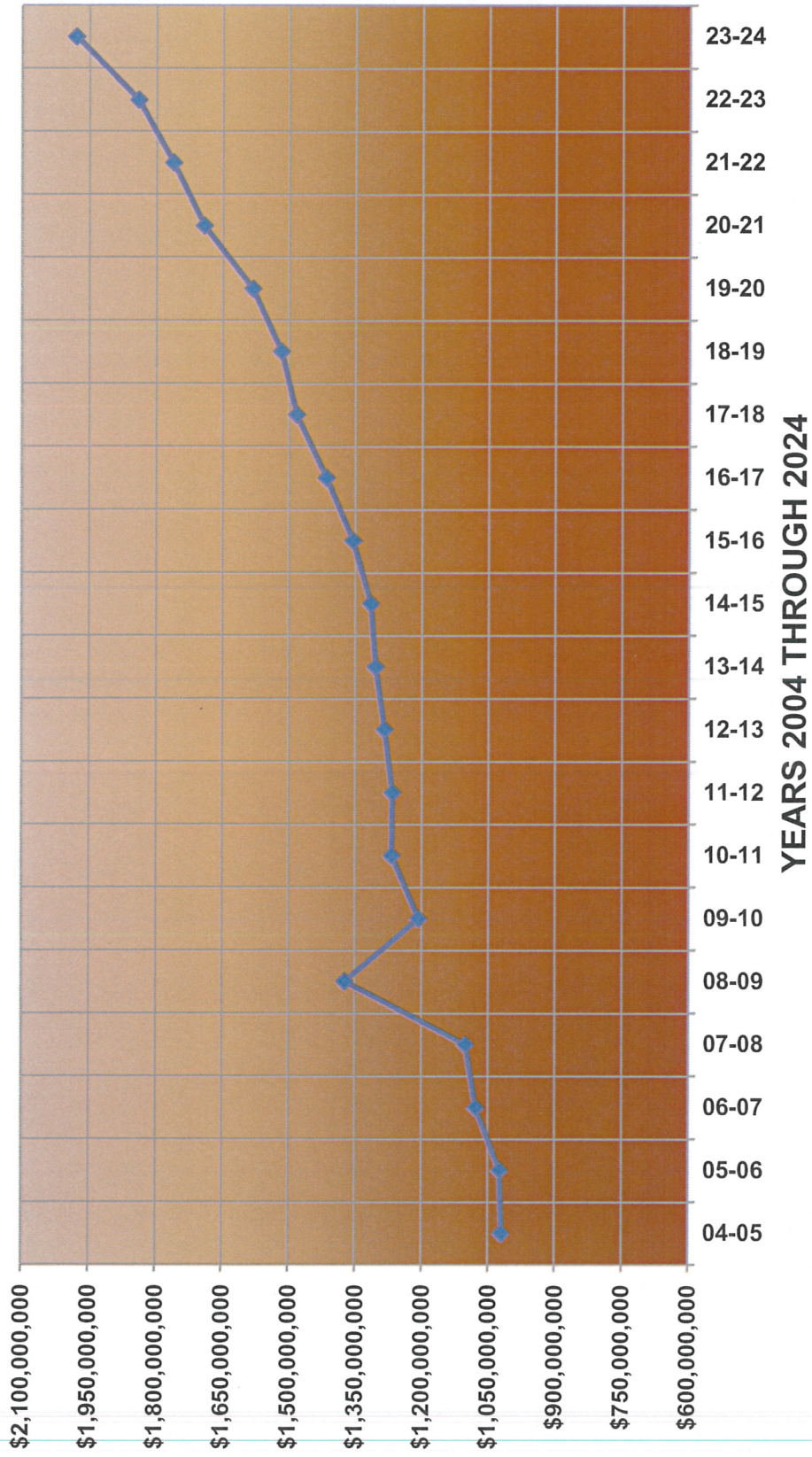
OPERATING FUNDS BUDGETED EXPENDITURES BY OBJECT COMPARISON



**TAX RATE DISTRIBUTION
FISCAL YEAR 2024**



EQUALIZED ASSESSED VALUATION



**FISCAL YEAR 2024
BUDGET BY FUND**

01 EDUCATIONAL FUND

TRANSFERS

8120	OPER TRANS TO OTHER FUNDS	(\$2,375,261)	
8220	OPER TRS FROM OTHER FUNDS	\$486,000	
	TRANSFERS		(\$1,889,261)
	TOTAL EDUCATIONAL FUND TRANSFERS		(\$1,889,261)

REVENUES

101001	CURRENT TAXES	\$3,345,000	
103500	CORPORATE PERS PROP TAX	\$795,000	
	LOCAL GOVERNMENTAL SOURCES		\$4,140,000
201001	BASE OPERATING GRANTS(CR.HR.)	\$4,438,156	
201002	EQUALIZATION GRANTS	\$8,849,680	
201030	CAREER & TECH ED-DAVTE	\$660,501	
	STATE GOVERNMENTAL SOURCES		\$13,948,337
401004	INTERNATIONAL	\$900,000	
401099	OTHER TUIT - ACT	(\$60,000)	
4010F2	OUT-OF-DISTRICT TUITION	\$2,120,000	
4010F3	OUT-OF-STATE TUITION	\$965,000	
402001	LABORATORY FEES	\$130,000	
402009	OTHER FEES	\$521,000	
40209K	TECHNOLOGY FEES	\$350,000	
40209T	TRANSCRIPT FEES	\$20,000	
40209U	STUDENT SUPPORT FEES	\$840,000	
40209Y	STUDENT ACTIVITY FEE	\$215,000	
4029HD	DUAL CREDIT COURSE FEE	\$265,000	
4029WH	ONLINE HYBRID COURSE FEE	\$300,000	
409006	INT TRANSPORT. FEE	\$15,000	
4110F1	RESIDENT FALL FY24	\$2,550,000	
4110P1	RESIDENT SPRING FY24	\$610,000	
4110S1	RESIDENT SUMMER FY24	\$2,590,000	
	STUDENT TUITION AND FEES		\$12,331,000
509003	SALES & SERVICE	\$75,000	
	SALES AND SERVICE FEES		\$75,000

**FISCAL YEAR 2024
BUDGET BY FUND**

01 **EDUCATIONAL FUND**

REVENUES

702000	TIME DEPOSIT & NOW ACCOUNTS	\$600,000	
	INVESTMENT REVENUE		\$600,000
801000	NON-GOVT GIFTS OR GRANTS	\$50,000	
	GIFTS, SCHL, GRANTS & BEQUESTS		\$50,000
909005	OTHER INCOME	\$150,000	
	OTHER REVENUES		\$150,000
	TOTAL EDUCATIONAL FUND REVENUES		\$31,294,337

EXPENSES

1101	ADMINISTRATIVE FULL-TIME	\$2,450,183	
1102	ADMINISTRATIVE PART-TIME	\$6,000	
1201	PROF/TECH FULL TIME	\$4,370,492	
1202	PROF/TECH PART-TIME	\$400,598	
1203	PROF/TECH TEMPORARY	\$11,010	
1204	PROF/TECH PART-TIME TUTORS	\$2,000	
1301	TEACHING FACULTY FULL-TIME	\$6,094,347	
1305	TEACHING FULL-TIME SUMMER	\$322,363	
1306	FACULTY PART-TIME SUMMER	\$183,584	
1307	FACULTY PART-TIME FALL	\$590,370	
1308	FACULTY PART-TIME SPRING	\$529,772	
13F4	TEACHING OVERLOAD FALL	\$488,519	
13IC	TEACH FAC F-T INTERNET COURSES	\$50	
13P4	TEACHING OVERLOAD SPRING	\$532,657	
13PI	PART-TIME FAC INTERNET COURSES	\$75,200	
1601	SECT. CLERICAL FULL-TIME	\$1,047,504	
1602	SECT. CLERICAL PART-TIME	\$183,656	
1604	SECT. CLERICAL OVERTIME	\$2,300	
1802	STUDENTS TUTORS	\$15,000	
1803	STUDENTS REGULAR	\$28,900	
	SALARIES		\$17,334,505

**FISCAL YEAR 2024
BUDGET BY FUND**

01 EDUCATIONAL FUND

EXPENSES

2101	MEDICAL INSURANCE	\$2,069,250	
2102	DENTAL INSURANCE	\$78,440	
2104	LIFE INSURANCE	\$19,825	
21HS	HEALTH SAVINGS ACCOUNT	\$200,000	
2800	RETIREEES HEALTH INS.	\$115,555	
2900	OTHER EMPLOYEE BENEFITS	\$50,000	
	EMPLOYEE BENEFITS		\$2,533,070
3200	CONSULTANTS	\$168,669	
3400	MAINTENANCE SERVICES	\$527,150	
3500	LEGAL SERVICES	\$416,400	
3900	OTHER CONTRACTUAL SERVICES	\$961,810	
	CONTRACTUAL SERVICES		\$2,074,029
4101	OFFICE SUPPLIES	\$129,110	
4102	INSTRUCTIONAL SUPPLIES	\$339,707	
4103	LIBRARY SUPPLIES	\$2,500	
4105	VEHICLE SUPPLIES	\$218,700	
4108	COMPUTERS AND PERIPHERALS	\$264,700	
4109	OTHER SUPPLIES	\$83,250	
4200	PRINTING	\$45,000	
4401	AUDIO/VISUAL MATERIALS	\$1,600	
4402	COMPUTER SOFTWARE	\$371,011	
4403	POSTAGE & FREIGHT	\$76,300	
4500	BOOKS & BINDING COSTS	\$8,000	
4600	PUBLICATION & DUES	\$167,686	
4700	ADVERTISING	\$306,800	
	GENERAL MATERIAL & SUPPLIES		\$2,014,364
5100	CONF/MEETING EXPENSE	\$76,600	
5201	TRAVEL IN-STATE INSTR.	\$78,113	
5202	TRAVEL IN-STATE ADM.	\$40,350	
5203	TRAVEL IN-STATE OTHER	\$28,750	
5301	TRAVEL OUT-STATE INSTR.	\$24,650	
5302	TRAVEL OUT-STATE ADM.	\$26,000	
5303	TRAVEL OUT-STATE OTHER	\$11,650	
5400	RECRUITMENT	\$48,000	
5900	OTHER CONF./MEETING EXPENSE	\$6,000	
	TRAVEL AND CONF./MEETING EXPENSE		\$340,113

**FISCAL YEAR 2024
BUDGET BY FUND**

01 EDUCATIONAL FUND

EXPENSES

6100	RENTAL FACILITIES	\$7,850	
6200	RENTAL EQUIPMENT	\$1,810	
6500	GENERAL INSURANCE	\$18,850	
6600	INST PAY/LEASE/PUR AGREEMENT	\$34,400	
6800	PROV FOR CONTINGENCY	\$250,000	
	FIXED CHARGES		\$312,910
7500	TELEPHONE	\$50,980	
7900	OTHER UTILITIES	\$2,495	
	UTILITIES		\$53,475
8500	EQUIPMENT OFFICE	\$7,500	
8600	EQUIPMENT INSTRUCTIONAL	\$210,000	
8700	EQUIPMENT-SERVICE	\$120,000	
	CAPITAL OUTLAY		\$337,500
9102	OTHER STATE MAND. WAIV S.C./VET	\$14,000	
9103	INSTITUTIONAL WAIVERS	\$3,045,000	
9103D	DISCRETIONARY WAIVERS	\$1,510,000	
9103F	INSTITUTIONAL FEE WAIVERS	\$1,500	
9199	OTHER TUITION WAIVERS	\$110,000	
9900	OTHER	\$161,400	
9901	COPY EXPENSE	\$20,000	
9902	STAFF DEVELOPMENT	\$103,500	
	OTHER EXPENDITURES		\$4,965,400
	TOTAL EDUCATIONAL FUND EXPENSES		\$29,965,366

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

01 EDUCATIONAL FUND

TRANSFERS

100	INSTRUCTION	1	TRANSFERS	\$231,000
	TOTAL INSTRUCTION			\$231,000
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$2,120,261)
	TOTAL INSTITUTIONAL SUPPORT			(\$2,120,261)
	TOTAL EDUCATIONAL FUND TRANSFERS			(\$1,889,261)

REVENUES

100	INSTRUCTION	4	STUDENT TUITION AND FEES	\$0
		5	SALES AND SERVICE FEES	
	TOTAL INSTRUCTION			\$0
200	ACADEMIC SUPPORT	9	OTHER REVENUES	\$0
	TOTAL ACADEMIC SUPPORT			\$0
800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$4,140,000
		2	STATE GOVERNMENTAL	\$13,948,337
		4	STUDENT TUITION AND FEES	\$12,331,000
		5	SALES AND SERVICE FEES	\$75,000
		6	FACILITIES REVENUE	\$0
		7	INVESTMENT REVENUE	\$600,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$50,000
		9	OTHER REVENUES	\$150,000
	TOTAL INSTITUTIONAL SUPPORT			\$31,294,337
	TOTAL EDUCATIONAL FUND REVENUES			\$31,294,337

EXPENSES

100	INSTRUCTION	1	SALARIES	\$11,067,424
		2	EMPLOYEE BENEFITS	\$1,159,390
		3	CONTRACTUAL SERVICES	\$577,760
		4	GENERAL MATERIAL & SUPPLIES	\$525,426
		5	TRAVEL AND	\$155,113
		6	FIXED CHARGES	\$9,350
		7	UTILITIES	\$0
		8	CAPITAL OUTLAY	\$150,000
		9	OTHER EXPENDITURES	\$19,800
	TOTAL INSTRUCTION			\$13,664,263
200	ACADEMIC SUPPORT	1	SALARIES	\$414,850
		2	EMPLOYEE BENEFITS	\$72,440
		3	CONTRACTUAL SERVICES	\$25,600
		4	GENERAL MATERIAL & SUPPLIES	\$65,927
		5	TRAVEL AND	\$8,550
		9	OTHER EXPENDITURES	\$3,500
	TOTAL ACADEMIC SUPPORT			\$590,867
300	STUDENT SERVICES	1	SALARIES	\$1,625,457
		2	EMPLOYEE BENEFITS	\$269,580
		3	CONTRACTUAL SERVICES	\$48,200
		4	GENERAL MATERIAL & SUPPLIES	\$325,346
		5	TRAVEL AND	\$87,600
		8	CAPITAL OUTLAY	\$1,500
		9	OTHER EXPENDITURES	\$40,500
	TOTAL STUDENT SERVICES			\$2,398,183

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

01 EDUCATIONAL FUND

EXPENSES

400	PUBLIC SERV/CONT ED	1	SALARIES	\$15,000
		2	EMPLOYEE BENEFITS	\$0
		3	CONTRACTUAL SERVICES	\$10,000
		4	GENERAL MATERIAL & SUPPLIES	\$2,000
		5	TRAVEL AND	\$2,500
		9	OTHER EXPENDITURES	\$1,500
	TOTAL PUBLIC SERV/CONT ED			\$31,000
600	AUXILIARY SERV	9	OTHER EXPENDITURES	\$0
	TOTAL AUXILIARY SERV			\$0
700	OPER & MAINT PLANT	7	UTILITIES	\$50,980
	TOTAL OPER & MAINT PLANT			\$50,980
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$4,211,774
		2	EMPLOYEE BENEFITS	\$1,031,660
		3	CONTRACTUAL SERVICES	\$1,412,469
		4	GENERAL MATERIAL & SUPPLIES	\$1,095,665
		5	TRAVEL AND	\$86,350
		6	FIXED CHARGES	\$303,560
		7	UTILITIES	\$2,495
		8	CAPITAL OUTLAY	\$186,000
		9	OTHER EXPENDITURES	\$219,600
	TOTAL INSTITUTIONAL SUPPORT			\$8,549,573
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$4,680,500
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$4,680,500
	TOTAL EDUCATIONAL FUND EXPENSES			\$29,965,366

FISCAL YEAR 2024 BUDGET BY FUND

02 OPERATIONS & MAINTENANCE

TRANSFERS

8210	TRS FROM OTHER FUNDS	\$60,000	
	TRANSFERS		\$60,000
	TOTAL OPERATIONS & MAINTENANCE TRANSFERS		\$60,000

REVENUES

101001	CURRENT TAXES	\$1,425,000	
103500	CORPORATE PERS PROP TAX	\$795,000	
109000	OTHER LOCAL GOVT SRC	\$63,000	
	LOCAL GOVERNMENTAL SOURCES		\$2,283,000
4029MF	MAINTENANCE FEE	\$1,050,000	
	STUDENT TUITION AND FEES		\$1,050,000
601000	BUILDING RENTALS	\$97,300	
	FACILITIES REVENUE		\$97,300
702000	TIME DEPOSIT & NOW ACCOUNTS	\$115,000	
	INVESTMENT REVENUE		\$115,000
	TOTAL OPERATIONS & MAINTENANCE REVENUES		\$3,545,300

EXPENSES

1201	PROF/TECH FULL TIME	\$155,324	
1701	CUSTODIAL/MAINT FULL-TIME	\$856,980	
1702	CUSTODIAL/MAINT PART-TIME	\$245,842	
1704	CUSTODIAL/MAINT OVERTIME	\$9,700	
1803	STUDENTS REGULAR	\$14,000	
	SALARIES		\$1,281,846
2101	MEDICAL INSURANCE	\$220,805	
2102	DENTAL INSURANCE	\$7,920	
2104	LIFE INSURANCE	\$1,487	
21HS	HEALTH SAVINGS ACCOUNT	\$25,000	
2800	RETIREES HEALTH INS.	\$7,831	
	EMPLOYEE BENEFITS		\$263,043
3400	MAINTENANCE SERVICES	\$158,225	
3900	OTHER CONTRACTUAL SERVICES	\$877,541	
	CONTRACTUAL SERVICES		\$1,035,766

**FISCAL YEAR 2024
BUDGET BY FUND**

02 OPERATIONS & MAINTENANCE

EXPENSES

4101	OFFICE SUPPLIES	\$1,000	
4104	MAINTENANCE SUPPLIES	\$253,500	
4105	VEHICLE SUPPLIES	\$9,000	
4109	OTHER SUPPLIES	\$12,500	
4600	PUBLICATION & DUES	\$5,850	
	GENERAL MATERIAL & SUPPLIES		\$281,850
6800	PROV FOR CONTINGENCY	\$25,000	
	PROV FOR CONTINGENCY		\$25,000
7100	GAS	\$269,800	
7300	ELECTRICITY	\$1,094,100	
7400	WATER, SEWAGE	\$67,300	
7500	TELEPHONE	\$1,750	
7700	REFUSE DISPOSAL	\$45,850	
	UTILITIES		\$1,478,800
8700	EQUIPMENT-SERVICE	\$150,000	
	CAPITAL OUTLAY		\$150,000
	TOTAL OPERATIONS & MAINTENANCE EXPENSES		\$4,516,305

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

02 OPERATIONS & MAINTENANCE

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	\$60,000
	TOTAL INSTITUTIONAL SUPPORT			\$60,000
	TOTAL OPERATIONS & MAINTENANCE TRANSFERS			\$60,000

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$2,283,000
		4	STUDENT TUITION AND FEES	\$1,050,000
		6	FACILITIES REVENUE	\$97,300
		7	INVESTMENT REVENUE	\$115,000
		9	OTHER REVENUES	\$0
	TOTAL INSTITUTIONAL SUPPORT			\$3,545,300
	TOTAL OPERATIONS & MAINTENANCE REVENUES			\$3,545,300

EXPENSES

700	OPER & MAINT PLANT	1	SALARIES	\$1,149,022
		2	EMPLOYEE BENEFITS	\$249,651
		3	CONTRACTUAL SERVICES	\$1,035,766
		4	GENERAL MATERIAL & SUPPLIES	\$276,100
		6	FIXED CHARGES	\$0
		7	UTILITIES	\$1,478,800
		8	CAPITAL OUTLAY	\$150,000
	TOTAL OPER & MAINT PLANT			\$4,339,339
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$132,824
		2	EMPLOYEE BENEFITS	\$13,392
		4	GENERAL MATERIAL & SUPPLIES	\$5,750
		7	PROV FOR CONTINGENCY	\$25,000
	TOTAL INSTITUTIONAL SUPPORT			\$176,966
	TOTAL OPERATIONS & MAINTENANCE EXPENSES			\$4,516,305

**FISCAL YEAR 2024
BUDGET BY FUND**

03 OPER & MAINT (RESTRICTED)

TRANSFERS

8210	TRS FROM OTHER FUNDS	\$1,645,000	
	TRANSFERS		\$1,645,000
	TOTAL OPER & MAINT (RESTRICTED) TRANSFERS		\$1,645,000

REVENUES

101001	CURRENT TAXES	\$200,000	
105000	BOND PROCEEDS	\$12,250,000	
	LOCAL GOVERNMENTAL SOURCES		\$12,450,000
209000	OTHER ILL GOVERNMENTAL SOURCES	\$11,440,937	
	STATE GOVERNMENTAL SOURCES		\$11,440,937
509002	DONATIONS	\$34,000	
	SALES AND SERVICE FEES		\$34,000
702000	TIME DEPOSIT & NOW ACCOUNTS	\$520,500	
	INVESTMENT REVENUE		\$520,500
801000	NON-GOVT GIFTS OR GRANTS	\$2,096,060	
	GIFTS, SCHL, GRANTS & BEQUESTS		\$2,096,060
909005	OTHER INCOME	\$489,563	
	OTHER REVENUES		\$489,563
	TOTAL OPER & MAINT (RESTRICTED) REVENUES		\$27,031,060

EXPENSES

3300	ARCH. SERVICES	\$2,148,565	
3900	OTHER CONTRACTUAL SERVICES	\$678,973	
	CONTRACTUAL SERVICES		\$2,827,538
6100	RENTAL FACILITIES	\$70,800	
6300	DEBT PRIN/RETIREMENT	\$6,000,000	
6400	INTEREST	\$100,000	
	FIXED CHARGES		\$6,170,800
8200	SITE IMPROVEMENTS	\$930,811	
8300	NEW BUILDINGS & ADDITIONS	\$24,980,788	
8400	BUILDING & REMODELING	\$1,539,589	
8500	EQUIPMENT OFFICE	\$260,000	
8600	EQUIPMENT INSTRUCTIONAL	\$237,375	
8700	EQUIPMENT-SERVICE	\$1,888,919	
8900	CIP	\$300,000	
	CAPITAL OUTLAY		\$30,137,482
	TOTAL OPER & MAINT (RESTRICTED) EXPENSES		\$39,135,820

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

03 OPER & MAINT (RESTRICTED)

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	\$1,645,000
	TOTAL INSTITUTIONAL SUPPORT			\$1,645,000
	TOTAL OPER & MAINT (RESTRICTED) TRANSFERS			\$1,645,000

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$12,450,000
		2	STATE GOVERNMENTAL	\$11,440,937
		5	SALES AND SERVICE FEES	\$34,000
		7	INVESTMENT REVENUE	\$520,500
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$2,096,060
		9	OTHER REVENUES	\$489,563
	TOTAL INSTITUTIONAL SUPPORT			\$27,031,060
	TOTAL OPER & MAINT (RESTRICTED) REVENUES			\$27,031,060

EXPENSES

700	OPER & MAINT PLANT	3	CONTRACTUAL SERVICES	\$100,000
		8	CAPITAL OUTLAY	\$0
	TOTAL OPER & MAINT PLANT			\$100,000
800	INSTITUTIONAL SUPPORT	3	CONTRACTUAL SERVICES	\$2,727,538
		4	GENERAL MATERIAL & SUPPLIES	\$0
		6	FIXED CHARGES	\$6,170,800
		8	CAPITAL OUTLAY	\$30,137,482
	TOTAL INSTITUTIONAL SUPPORT			\$39,035,820
	TOTAL OPER & MAINT (RESTRICTED) EXPENSES			\$39,135,820

**FISCAL YEAR 2024
BUDGET BY FUND****04 BOND & INTEREST FUND****REVENUES**

101001	CURRENT TAXES	\$1,896,618	
	LOCAL GOVERNMENTAL SOURCES		\$1,896,618
	TOTAL BOND & INTEREST FUND REVENUES		\$1,896,618

EXPENSES

6300	DEBT PRIN/RETIREMENT	\$1,830,000	
6400	INTEREST	\$66,618	
	FIXED CHARGES		\$1,896,618
	TOTAL BOND & INTEREST FUND EXPENSES		\$1,896,618

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

04 BOND & INTEREST FUND

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$1,896,618
		7	INVESTMENT REVENUE	\$0
		9	OTHER REVENUES	\$0
	TOTAL INSTITUTIONAL SUPPORT			\$1,896,618
	TOTAL BOND & INTEREST FUND REVENUES			\$1,896,618

EXPENSES

800	INSTITUTIONAL SUPPORT	6	FIXED CHARGES	\$1,896,618
	TOTAL INSTITUTIONAL SUPPORT			\$1,896,618
	TOTAL BOND & INTEREST FUND EXPENSES			\$1,896,618

FISCAL YEAR 2024 BUDGET BY FUND

05 AUXILIARY ENTERPRISE

TRANSFERS

8110	TRANSFERS TO OTHER FUNDS	(\$1,786,000)
8210	TRS FROM OTHER FUNDS	\$2,225,261

TRANSFERS

\$439,261

TOTAL AUXILIARY ENTERPRISE TRANSFERS

\$439,261

REVENUES

401099	OTHER TUIT - ACT	\$59,450
402009	OTHER FEES	\$7,550
40209F	FACILITY USAGE FEE	\$20,500
40209G	GRADUATION FEES	\$20,500
40209O	OCC RADIOLOGY ENRHMT FEE	\$6,000
4029UF	UNIFORM FEES	\$5,300
409002	LIBRARY FEES	\$6,400
409003	OTHER FEES	\$273,060
409004	MEMBERSHIP FEES	\$8,100

STUDENT TUITION AND FEES

\$406,860

501000	FOOD/CAFETERIA	\$185,000
5010TE	FOOD/CAFETERIA TAX EXEMPT	\$250
502001	NEW BOOKS	\$825,300
502002	BOOK RENTALS	\$65,300
502004	SHIPPING REVENUE	\$21,800
502005	ADMIN OFFICE SUPPLIES	\$74,906
502006	GENERAL MERCHANDISE	\$25,000
502007	SUNDRIES	\$36,500
50200G	GIFT CARD SALES	\$1,650
50200M	MEAL PLAN SALES	\$98,000
50200S	GENERAL MERCHANDISE - AGENCY	\$2,000
50200T	NEW BOOKS - AGENCY	\$110,300
502016	SOFT GOODS OTHER	\$71,500
503001	ATHLETIC GATE RECPTS	\$16,100
504002	IND TRAINING INCOME	\$150,000
509001	SALES TAX	\$87,375
509002	DONATIONS	\$421,700

**FISCAL YEAR 2024
BUDGET BY FUND**

05 AUXILIARY ENTERPRISE

REVENUES

509003	SALES & SERVICE	\$715,490	
509006	COSMETOLOGY SERVICES	\$15,000	
50903E	SPECIAL EVENTS	\$8,000	
5093TE	SALES & SERVICE TAX EXEMPT	\$99,550	
509STP	SALES TAX - REMIT TO STATE	\$8,000	
	SALES AND SERVICE FEES		\$3,038,721
601000	BUILDING RENTALS	\$2,000	
602000	DATA PROCESSING RENTALS	\$400	
	FACILITIES REVENUE		\$2,400
702000	TIME DEPOSIT & NOW ACCOUNTS	\$102,000	
	INVESTMENT REVENUE		\$102,000
809001	SCHOLARSHIPS	\$43,500	
	GIFTS, SCHL, GRANTS & BEQUESTS		\$43,500
901002	OTHER FINES	\$750	
902000	COMMISSIONS	\$4,100	
909005	OTHER INCOME	\$108,300	
	OTHER REVENUES		\$113,150
	TOTAL AUXILIARY ENTERPRISE REVENUES		\$3,706,631

EXPENSES

1201	PROF/TECH FULL TIME	\$1,015,869	
1202	PROF/TECH PART-TIME	\$928,524	
1301	TEACHING FACULTY FULL-TIME	\$8,400	
13N1	TEACH FULL-TIME NON-CREDIT	\$1,500	
13N2	TEACH PART-TIME NON-CREDIT	\$128,940	
1602	SECT. CLERICAL PART-TIME	\$33,300	
1802	STUDENTS TUTORS	\$100	
1803	STUDENTS REGULAR	\$121,700	
	SALARIES		\$2,238,333
2101	MEDICAL INSURANCE	\$217,510	
2102	DENTAL INSURANCE	\$6,817	
2104	LIFE INSURANCE	\$1,506	
2105	SUPP LIFE (and AD&D)	\$546	

**FISCAL YEAR 2024
BUDGET BY FUND**

05 AUXILIARY ENTERPRISE

EXPENSES

2106	LONG TERM DISABILITY	\$20	
2107	VISION	\$120	
21HS	HEALTH SAVINGS ACCOUNT	\$18,100	
2500	MEDICARE	\$31,074	
2600	FICA, SOCIAL SECURITY	\$1,455	
2800	RETIREES HEALTH INS.	\$6,171	
	EMPLOYEE BENEFITS		\$283,319
3400	MAINTENANCE SERVICES	\$27,200	
3500	LEGAL SERVICES	\$200	
3900	OTHER CONTRACTUAL SERVICES	\$372,776	
	CONTRACTUAL SERVICES		\$400,176
4101	OFFICE SUPPLIES	\$13,850	
4102	INSTRUCTIONAL SUPPLIES	\$99,900	
4103	LIBRARY SUPPLIES	\$1,100	
4104	MAINTENANCE SUPPLIES	\$10,100	
4105	VEHICLE SUPPLIES	\$5,000	
4106	ATHLETIC SUPPLIES	\$160,758	
4109	OTHER SUPPLIES	\$213,158	
4200	PRINTING	\$10,300	
4401	AUDIO/VISUAL MATERIALS	\$6,300	
4402	COMPUTER SOFTWARE	\$30,600	
4403	POSTAGE & FREIGHT	\$5,200	
4500	BOOKS & BINDING COSTS	\$5,000	
4600	PUBLICATION & DUES	\$38,431	
4700	ADVERTISING	\$6,700	
4802	PURCHASE BOOKSTORE	\$500	
4803	NEW BOOKS	\$710,000	
4804	RENTAL TEXTBOOKS	\$54,000	
4810	GENERAL MERCHANDISE	\$51,000	
4811	FOOD SERV PURCHASES	\$245,500	
4812	CAPS & GOWNS	\$10,000	
4813	FREIGHT & POSTAGE - RESALE ONLY	\$8,000	
4818	CLOTHING	\$116,800	

**FISCAL YEAR 2024
BUDGET BY FUND**

05 AUXILIARY ENTERPRISE

EXPENSES

4821	STUDENT TECH CRS SUPL	\$80,650	
4825	OTHER	\$3,033	
	GENERAL MATERIAL & SUPPLIES		\$1,885,880
5100	CONF/MEETING EXPENSE	\$11,000	
5201	TRAVEL IN-STATE INSTR.	\$6,150	
5203	TRAVEL IN-STATE OTHER	\$101,950	
5301	TRAVEL OUT-STATE INSTR.	\$100	
5303	TRAVEL OUT-STATE OTHER	\$211,600	
5400	RECRUITMENT	\$43,650	
	TRAVEL AND CONF./MEETING EXPENSE		\$374,450
6100	RENTAL FACILITIES	\$49,681	
6200	RENTAL EQUIPMENT	\$2,000	
6500	GENERAL INSURANCE	\$119,269	
	FIXED CHARGES		\$170,950
8200	SITE IMPROVEMENTS	\$5,000	
8500	EQUIPMENT OFFICE	\$7,500	
8600	EQUIPMENT INSTRUCTIONAL	\$35,000	
8700	EQUIPMENT-SERVICE	\$87,873	
	CAPITAL OUTLAY		\$135,373
9200	STUDENT GRANTS/SCH.	\$410,200	
9900	OTHER	\$76,668	
9908	EMERGENCY SUPPORT - PSC	\$1,000	
9921	CLIENT TRANSPORTATION - PSC	\$2,000	
9941	DD MEAL PLAN DISCOUNT EXPENSE	\$7,246	
	OTHER EXPENDITURES		\$497,114
	TOTAL AUXILIARY ENTERPRISE EXPENSES		\$5,985,595

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

05 AUXILIARY ENTERPRISE

TRANSFERS

400	PUBLIC SERV/CONT ED	1	TRANSFERS	(\$106,000)
	TOTAL PUBLIC SERV/CONT ED			(\$106,000)
600	AUXILIARY SERV	1	TRANSFERS	\$2,100,261
	TOTAL AUXILIARY SERV			\$2,100,261
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$1,555,000)
	TOTAL INSTITUTIONAL SUPPORT			(\$1,555,000)
	TOTAL AUXILIARY ENTERPRISE TRANSFERS			\$439,261

REVENUES

200	ACADEMIC SUPPORT	4	STUDENT TUITION AND FEES	\$6,400
		5	SALES AND SERVICE FEES	\$2,000
	TOTAL ACADEMIC SUPPORT			\$8,400
300	STUDENT SERVICES	4	STUDENT TUITION AND FEES	\$27,300
		5	SALES AND SERVICE FEES	\$19,850
		9	OTHER REVENUES	\$4,000
	TOTAL STUDENT SERVICES			\$51,150
400	PUBLIC SERV/CONT ED	4	STUDENT TUITION AND FEES	\$271,300
		5	SALES AND SERVICE FEES	\$182,080
		9	OTHER REVENUES	(\$29,500)
	TOTAL PUBLIC SERV/CONT ED			\$423,880
600	AUXILIARY SERV	4	STUDENT TUITION AND FEES	\$85,110
		5	SALES AND SERVICE FEES	\$2,797,191
		6	FACILITIES REVENUE	\$2,400
		7	INVESTMENT REVENUE	\$2,000
		9	OTHER REVENUES	\$94,150
	TOTAL AUXILIARY SERV			\$2,980,851
700	OPER & MAINT PLANT	4	STUDENT TUITION AND FEES	\$16,750
		5	SALES AND SERVICE FEES	\$500
	TOTAL OPER & MAINT PLANT			\$17,250
800	INSTITUTIONAL SUPPORT	7	INVESTMENT REVENUE	\$100,000
	TOTAL INSTITUTIONAL SUPPORT			\$100,000
900	SCH/STUDENT GRNT/WAIVERS	5	SALES AND SERVICE FEES	\$37,100
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$43,500
		9	OTHER REVENUES	\$44,500
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$125,100
	TOTAL AUXILIARY ENTERPRISE REVENUES			\$3,706,631

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

05 AUXILIARY ENTERPRISE

EXPENSES

100	INSTRUCTION	4	GENERAL MATERIAL & SUPPLIES	\$0
	TOTAL INSTRUCTION			\$0
200	ACADEMIC SUPPORT	3	CONTRACTUAL SERVICES	\$2,750
		4	GENERAL MATERIAL & SUPPLIES	\$19,050
		5	TRAVEL AND	\$350
		9	OTHER EXPENDITURES	\$450
	TOTAL ACADEMIC SUPPORT			\$22,600
300	STUDENT SERVICES	1	SALARIES	\$26,450
		2	EMPLOYEE BENEFITS	\$0
		3	CONTRACTUAL SERVICES	\$18,800
		4	GENERAL MATERIAL & SUPPLIES	\$52,650
		5	TRAVEL AND	\$1,700
		6	FIXED CHARGES	\$200
		8	CAPITAL OUTLAY	\$10,000
		9	OTHER EXPENDITURES	\$17,500
	TOTAL STUDENT SERVICES			\$127,300
400	PUBLIC SERV/CONT ED	1	SALARIES	\$137,540
		2	EMPLOYEE BENEFITS	\$2,200
		3	CONTRACTUAL SERVICES	\$7,750
		4	GENERAL MATERIAL & SUPPLIES	\$97,540
		5	TRAVEL AND	\$8,000
		6	FIXED CHARGES	\$6,000
		8	CAPITAL OUTLAY	\$35,000
		9	OTHER EXPENDITURES	\$6,200
	TOTAL PUBLIC SERV/CONT ED			\$300,230
600	AUXILIARY SERV	1	SALARIES	\$2,074,343
		2	EMPLOYEE BENEFITS	\$281,119
		3	CONTRACTUAL SERVICES	\$328,776
		4	GENERAL MATERIAL & SUPPLIES	\$1,711,440
		5	TRAVEL AND	\$364,350
		6	FIXED CHARGES	\$164,750
		8	CAPITAL OUTLAY	\$60,373
		9	OTHER EXPENDITURES	\$223,464
	TOTAL AUXILIARY SERV			\$5,208,615
700	OPER & MAINT PLANT	3	CONTRACTUAL SERVICES	\$42,100
		4	GENERAL MATERIAL & SUPPLIES	\$5,200
		5	TRAVEL AND	\$50
		8	CAPITAL OUTLAY	\$30,000
		9	OTHER EXPENDITURES	\$1,000
	TOTAL OPER & MAINT PLANT			\$78,350
800	INSTITUTIONAL SUPPORT	9	OTHER EXPENDITURES	\$0
	TOTAL INSTITUTIONAL SUPPORT			\$0
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$248,500
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$248,500
	TOTAL AUXILIARY ENTERPRISE EXPENSES			\$5,985,595

**FISCAL YEAR 2024
BUDGET BY FUND****07 WORKING CASH FUND****TRANSFERS**

8110	TRANSFERS TO OTHER FUNDS	(\$255,000)	
	TRANSFERS		(\$255,000)
	TOTAL WORKING CASH FUND TRANSFERS		(\$255,000)

REVENUES

702000	TIME DEPOSIT & NOW ACCOUNTS	\$255,000	
	INVESTMENT REVENUE		\$255,000
	TOTAL WORKING CASH FUND REVENUES		\$255,000

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

07 WORKING CASH FUND

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$255,000)
	TOTAL INSTITUTIONAL SUPPORT			(\$255,000)
	TOTAL WORKING CASH FUND TRANSFERS			(\$255,000)

REVENUES

800	INSTITUTIONAL SUPPORT	7	INVESTMENT REVENUE	\$255,000
	TOTAL INSTITUTIONAL SUPPORT			\$255,000
	TOTAL WORKING CASH FUND REVENUES			\$255,000

**FISCAL YEAR 2024
BUDGET BY FUND**

11 AUDIT

REVENUES

101001	CURRENT TAXES	\$50,000	
	LOCAL GOVERNMENTAL SOURCES		\$50,000
	TOTAL AUDIT REVENUES		\$50,000

EXPENSES

3100	AUDIT SERVICES	\$75,000	
	CONTRACTUAL SERVICES		\$75,000
	TOTAL AUDIT EXPENSES		\$75,000

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

11 AUDIT

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$50,000
		7	INVESTMENT REVENUE	\$0
	TOTAL INSTITUTIONAL SUPPORT			\$50,000
	TOTAL AUDIT REVENUES			\$50,000

EXPENSES

800	INSTITUTIONAL SUPPORT	3	CONTRACTUAL SERVICES	\$75,000
	TOTAL INSTITUTIONAL SUPPORT			\$75,000
	TOTAL AUDIT EXPENSES			\$75,000

**FISCAL YEAR 2024
BUDGET BY FUND**

12 LIAB, PROTECT, SETTLEMENT

REVENUES

101001	CURRENT TAXES	\$1,135,000	
	LOCAL GOVERNMENTAL SOURCES		\$1,135,000
	TOTAL LIAB, PROTECT, SETTLEMENT REVENUES		\$1,135,000

EXPENSES

2200	WORKMAN COMP.INSURANCE	\$92,065	
2400	UNEMPLOYMENT INSURANCE	\$240,000	
2500	MEDICARE	\$275,000	
	EMPLOYEE BENEFITS		\$607,065
3500	LEGAL SERVICES	\$335,350	
	CONTRACTUAL SERVICES		\$335,350
6500	GENERAL INSURANCE	\$451,135	
	FIXED CHARGES		\$451,135
	TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES		\$1,393,550

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

12 LIAB, PROTECT, SETTLEMENT

REVENUES

800	INSTITUTIONAL SUPPORT		1 LOCAL GOVERNMENTAL		\$1,135,000
			7 INVESTMENT REVENUE		\$0
			TOTAL INSTITUTIONAL SUPPORT		\$1,135,000
			TOTAL LIAB, PROTECT, SETTLEMENT REVENUES		\$1,135,000

EXPENSES

800	INSTITUTIONAL SUPPORT		2 EMPLOYEE BENEFITS		\$607,065
			3 CONTRACTUAL SERVICES		\$335,350
			4 GENERAL MATERIAL & SUPPLIES		\$0
			6 FIXED CHARGES		\$451,135
			8 CAPITAL OUTLAY		\$0
			TOTAL INSTITUTIONAL SUPPORT		\$1,393,550
			TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES		\$1,393,550

FISCAL YEAR 2024 BUDGET BY FUND

06 RESTRICTED PURPOSES

REVENUES

201019	ADULT EDUCATION-STATE BASIC	\$162,779	
201021	ADULT EDUCATION-PERFORMANCE	\$54,605	
201099	OTHER - ICCB GRANTS	\$621,351	
209000	OTHER ILL GOVERNMENTAL SOURCES	\$101,985	
	STATE GOVERNMENTAL SOURCES		\$940,720
509002	DONATIONS	\$7,500	
	SALES AND SERVICE FEES		\$7,500
909005	OTHER INCOME	\$40,000	
	OTHER REVENUES		\$40,000
	TOTAL RESTRICTED PURPOSES REVENUES		\$988,220

EXPENSES

1201	PROF/TECH FULL TIME	\$219,867	
1202	PROF/TECH PART-TIME	\$78,505	
1204	PROF/TECH PART-TIME TUTORS	\$17,400	
1306	FACULTY PART-TIME SUMMER	\$8,000	
1307	FACULTY PART-TIME FALL	\$27,250	
1308	FACULTY PART-TIME SPRING	\$27,250	
1601	SECT. CLERICAL FULL-TIME	\$18,720	
	SALARIES		\$396,992
2101	MEDICAL INSURANCE	\$51,906	
2102	DENTAL INSURANCE	\$1,672	
2104	LIFE INSURANCE	\$381	
21HS	HEALTH SAVINGS ACCOUNT	\$4,633	
2200	WORKMAN COMP.INSURANCE	\$696	
2400	UNEMPLOYMENT INSURANCE	\$241	
2500	MEDICARE	\$4,512	
2600	FICA, SOCIAL SECURITY	\$1,349	
2700	SURS/FEDERAL FUNDS	\$16,207	
2800	RETIREEES HEALTH INS.	\$999	
	EMPLOYEE BENEFITS		\$82,596
3900	OTHER CONTRACTUAL SERVICES	\$105,875	
	CONTRACTUAL SERVICES		\$105,875

**FISCAL YEAR 2024
BUDGET BY FUND**

06 RESTRICTED PURPOSES

EXPENSES

4101	OFFICE SUPPLIES	\$6,800	
4102	INSTRUCTIONAL SUPPLIES	\$63,165	
4108	COMPUTERS AND PERIPHERALS	\$1,631	
4403	POSTAGE & FREIGHT	\$625	
4600	PUBLICATION & DUES	\$750	
4700	ADVERTISING	\$2,500	
	GENERAL MATERIAL & SUPPLIES		\$75,471
5203	TRAVEL IN-STATE OTHER	\$23,008	
	TRAVEL AND CONF./MEETING EXPENSE		\$23,008
8600	EQUIPMENT INSTRUCTIONAL	\$88,695	
	CAPITAL OUTLAY		\$88,695
9200	STUDENT GRANTS/SCH.	\$97,188	
9900	OTHER	\$8,801	
9902	STAFF DEVELOPMENT	\$32,287	
9906	INDIRECT COST	\$25,407	
9921	CLIENT TRANSPORTATION - PSC	\$55,000	
	OTHER EXPENDITURES		\$218,683
	TOTAL RESTRICTED PURPOSES EXPENSES		\$991,320

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

06 RESTRICTED PURPOSES

REVENUES

100	INSTRUCTION	9	OTHER REVENUES	\$40,000
	TOTAL INSTRUCTION			\$40,000
300	STUDENT SERVICES	2	STATE GOVERNMENTAL	\$913,535
	TOTAL STUDENT SERVICES			\$913,535
400	PUBLIC SERV/CONT ED	5	SALES AND SERVICE FEES	\$7,500
	TOTAL PUBLIC SERV/CONT ED			\$7,500
800	INSTITUTIONAL SUPPORT	2	STATE GOVERNMENTAL	\$27,185
		9	OTHER REVENUES	\$0
	TOTAL INSTITUTIONAL SUPPORT			\$27,185
	TOTAL RESTRICTED PURPOSES REVENUES			\$988,220

EXPENSES

100	INSTRUCTION	1	SALARIES	\$102,699
		2	EMPLOYEE BENEFITS	\$9,287
		3	CONTRACTUAL SERVICES	\$98,190
		4	GENERAL MATERIAL & SUPPLIES	\$4,955
		8	CAPITAL OUTLAY	\$75,695
		9	OTHER EXPENDITURES	\$28,987
	TOTAL INSTRUCTION			\$319,813
200	ACADEMIC SUPPORT	1	SALARIES	\$17,400
		2	EMPLOYEE BENEFITS	\$309
	TOTAL ACADEMIC SUPPORT			\$17,709
300	STUDENT SERVICES	1	SALARIES	\$231,143
		2	EMPLOYEE BENEFITS	\$71,276
		3	CONTRACTUAL SERVICES	\$5,500
		4	GENERAL MATERIAL & SUPPLIES	\$69,766
		5	TRAVEL AND	\$22,758
		8	CAPITAL OUTLAY	\$13,000
		9	OTHER EXPENDITURES	\$180,895
	TOTAL STUDENT SERVICES			\$594,338
400	PUBLIC SERV/CONT ED	4	GENERAL MATERIAL & SUPPLIES	\$0
		9	OTHER EXPENDITURES	\$5,000
	TOTAL PUBLIC SERV/CONT ED			\$5,000
700	OPER & MAINT PLANT	1	SALARIES	\$0
		4	GENERAL MATERIAL & SUPPLIES	\$0
	TOTAL OPER & MAINT PLANT			\$0
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$45,750
		2	EMPLOYEE BENEFITS	\$1,724
		3	CONTRACTUAL SERVICES	\$2,185
		4	GENERAL MATERIAL & SUPPLIES	\$750
		5	TRAVEL AND	\$250
		9	OTHER EXPENDITURES	\$3,801
	TOTAL INSTITUTIONAL SUPPORT			\$54,460
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$0
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$0
	TOTAL RESTRICTED PURPOSES EXPENSES			\$991,320

**FISCAL YEAR 2024
BUDGET BY FUND**

61 FEDERAL FUNDS

REVENUES

301001	DIRECT	\$8,446,321	
	FEDERAL GOVERNMENTAL SOURCES		\$8,446,321
	TOTAL FEDERAL FUNDS REVENUES		\$8,446,321

EXPENSES

1201	PROF/TECH FULL TIME	\$1,006,706	
1202	PROF/TECH PART-TIME	\$3,000	
1204	PROF/TECH PART-TIME TUTORS	\$47,562	
1205	TECHNICAL OVERTIME	(\$382)	
1601	SECT. CLERICAL FULL-TIME	\$47,129	
1604	SECT. CLERICAL OVERTIME	(\$88)	
1801	STUDENTS WORK-STUDY	\$438,095	
1802	STUDENTS TUTORS	(\$769)	
1803	STUDENTS REGULAR	\$22	
	SALARIES		\$1,541,275
2101	MEDICAL INSURANCE	\$278,220	
2102	DENTAL INSURANCE	\$9,566	
2103	ID THEFT PREVENTION	\$27	
2104	LIFE INSURANCE	\$1,780	
2105	SUPP LIFE (and AD&D)	(\$78)	
2106	LONG TERM DISABILITY	(\$14)	
2107	VISION	\$205	
2108	ACCIDENT	(\$40)	
2109	CRITICAL ILLNESS	(\$53)	
2110	HOSPITAL IDEMNITY	(\$14)	
21HS	HEALTH SAVINGS ACCOUNT	\$25,796	
2200	WORKMAN COMP. INSURANCE	\$2,402	
2400	UNEMPLOYMENT INSURANCE	\$877	
2500	MEDICARE	\$15,387	
2600	FICA, SOCIAL SECURITY	\$407	
2700	SURS/FEDERAL FUNDS	\$132,767	
2800	RETIRES HEALTH INS.	\$6,800	
	EMPLOYEE BENEFITS		\$474,034

FISCAL YEAR 2024 BUDGET BY FUND

61	FEDERAL FUNDS		
	<u>EXPENSES</u>		
3400	MAINTENANCE SERVICES	(\$1,867)	
3900	OTHER CONTRACTUAL SERVICES	\$222,783	
3911	STIPENDS	\$23,829	
	CONTRACTUAL SERVICES		\$244,745
4101	OFFICE SUPPLIES	\$4,550	
4102	INSTRUCTIONAL SUPPLIES	\$15,870	
4108	COMPUTERS AND PERIPHERALS	\$4,600	
4109	OTHER SUPPLIES	\$14,577	
4200	PRINTING	\$2,210	
4402	COMPUTER SOFTWARE	(\$3,754)	
4403	POSTAGE & FREIGHT	\$1,901	
4600	PUBLICATION & DUES	\$698	
4700	ADVERTISING	\$1,800	
	GENERAL MATERIAL & SUPPLIES		\$42,452
5100	CONF/MEETING EXPENSE	\$23,119	
5203	TRAVEL IN-STATE OTHER	\$22,884	
5302	TRAVEL OUT-STATE ADM.	\$5,020	
5303	TRAVEL OUT-STATE OTHER	\$26,425	
	TRAVEL AND CONF./MEETING EXPENSE		\$77,448
6500	GENERAL INSURANCE	\$1,721	
	FIXED CHARGES		\$1,721
8400	BUILDING & REMODELING	\$24,990	
	CAPITAL OUTLAY		\$24,990
9200	STUDENT GRANTS/SCH.	\$15,000	
9202	STUDENT GRANTS PAID	\$4,888,295	
9701	LOANS MADE-CURRENT	\$1,176,435	
9904	ADMN. EXPENSE	\$41,905	
9906	INDIRECT COST	\$112,177	
9909	PROF'L DEVELOPMENT	\$6,000	
9919	MEAL ALLOWANCE - PSC	\$4,643	
9923	STUDENT FEES/BOOKS - PSC	(\$8,441)	
	OTHER EXPENDITURES		\$6,236,014
	TOTAL FEDERAL FUNDS EXPENSES		\$8,642,679

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

61 FEDERAL FUNDS

REVENUES

300	STUDENT SERVICES	3	FEDERAL GOVERNMENTAL	\$3,088,033
	TOTAL STUDENT SERVICES			\$3,088,033
800	INSTITUTIONAL SUPPORT	3	FEDERAL GOVERNMENTAL	\$449,993
		7	INVESTMENT REVENUE	\$0
	TOTAL INSTITUTIONAL SUPPORT			\$449,993
900	SCH/STUDENT GRNT/WAIVERS	3	FEDERAL GOVERNMENTAL	\$4,908,295
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$4,908,295
	TOTAL FEDERAL FUNDS REVENUES			\$8,446,321

EXPENSES

100	INSTRUCTION	1	SALARIES	\$109,139
		2	EMPLOYEE BENEFITS	\$48,273
		3	CONTRACTUAL SERVICES	\$184,918
		4	GENERAL MATERIAL & SUPPLIES	\$8,457
		5	TRAVEL AND	\$5,920
		8	CAPITAL OUTLAY	\$24,990
		9	OTHER EXPENDITURES	\$6,000
	TOTAL INSTRUCTION			\$387,697
300	STUDENT SERVICES	1	SALARIES	\$1,374,172
		2	EMPLOYEE BENEFITS	\$404,749
		3	CONTRACTUAL SERVICES	\$51,827
		4	GENERAL MATERIAL & SUPPLIES	\$30,495
		5	TRAVEL AND	\$69,129
		6	FIXED CHARGES	\$1,721
		9	OTHER EXPENDITURES	\$1,321,718
	TOTAL STUDENT SERVICES			\$3,253,811
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$57,964
		2	EMPLOYEE BENEFITS	\$21,012
		3	CONTRACTUAL SERVICES	\$8,000
		4	GENERAL MATERIAL & SUPPLIES	\$3,500
		5	TRAVEL AND	\$2,400
		9	OTHER EXPENDITURES	\$0
	TOTAL INSTITUTIONAL SUPPORT			\$92,876
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$4,908,295
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$4,908,295
	TOTAL FEDERAL FUNDS EXPENSES			\$8,642,679

FISCAL YEAR 2024 BUDGET BY FUND

62	FEDERAL PASS THRU GRANTS		
	<u>REVENUES</u>		
301002	PASS-THROUGH DOE	\$481,664	
302002	PASS-THROUGH DOL	\$123,250	
	FEDERAL GOVERNMENTAL SOURCES		\$604,914
	TOTAL FEDERAL PASS THRU GRANTS REVENUES		\$604,914
	<u>EXPENSES</u>		
1201	PROF/TECH FULL TIME	\$81,342	
1202	PROF/TECH PART-TIME	\$15,625	
1301	TEACHING FACULTY FULL-TIME	\$1,000	
1306	FACULTY PART-TIME SUMMER	\$8,000	
1307	FACULTY PART-TIME FALL	\$27,250	
1308	FACULTY PART-TIME SPRING	\$27,250	
1601	SECT. CLERICAL FULL-TIME	\$12,480	
	SALARIES		\$172,947
2101	MEDICAL INSURANCE	\$26,319	
2102	DENTAL INSURANCE	\$880	
2104	LIFE INSURANCE	\$167	
21HS	HEALTH SAVINGS ACCOUNT	\$2,400	
2200	WORKMAN COMP.INSURANCE	\$400	
2400	UNEMPLOYMENT INSURANCE	\$172	
2500	MEDICARE	\$2,284	
2700	SURS/FEDERAL FUNDS	\$17,529	
2800	RETIREEES HEALTH INS.	\$467	
	EMPLOYEE BENEFITS		\$50,618
3900	OTHER CONTRACTUAL SERVICES	\$61,191	
	CONTRACTUAL SERVICES		\$61,191
4101	OFFICE SUPPLIES	\$750	
4102	INSTRUCTIONAL SUPPLIES	\$1,144	
4109	OTHER SUPPLIES	\$1,521	
4402	COMPUTER SOFTWARE	\$22,747	
4403	POSTAGE & FREIGHT	\$406	
4600	PUBLICATION & DUES	\$600	
	GENERAL MATERIAL & SUPPLIES		\$27,168
5100	CONF/MEETING EXPENSE	\$1,100	
5201	TRAVEL IN-STATE INSTR.	\$58,700	
5203	TRAVEL IN-STATE OTHER	\$375	
5302	TRAVEL OUT-STATE ADM.	\$850	
	TRAVEL AND CONF./MEETING EXPENSE		\$61,025
8600	EQUIPMENT INSTRUCTIONAL	\$216,139	
	CAPITAL OUTLAY		\$216,139
9902	STAFF DEVELOPMENT	\$6,950	
9906	INDIRECT COST	\$15,876	
9921	CLIENT TRANSPORTATION - PSC	\$3,000	
	OTHER EXPENDITURES		\$25,826
	TOTAL FEDERAL PASS THRU GRANTS EXPENSES		\$614,914

**FISCAL YEAR 2024
BUDGET BY PROGRAM**

62 FEDERAL PASS THRU GRANTS

REVENUES

300	STUDENT SERVICES	3	FEDERAL GOVERNMENTAL	\$164,152
	TOTAL STUDENT SERVICES			\$164,152
400	PUBLIC SERV/CONT ED	3	FEDERAL GOVERNMENTAL	\$123,250
	TOTAL PUBLIC SERV/CONT ED			\$123,250
800	INSTITUTIONAL SUPPORT	3	FEDERAL GOVERNMENTAL	\$317,512
	TOTAL INSTITUTIONAL SUPPORT			\$317,512
	TOTAL FEDERAL PASS THRU GRANTS REVENUES			\$604,914

EXPENSES

100	INSTRUCTION		1 SALARIES	\$75,000
			2 EMPLOYEE BENEFITS	\$9,287
			3 CONTRACTUAL SERVICES	\$0
			4 GENERAL MATERIAL & SUPPLIES	\$24,991
			5 TRAVEL AND	\$23,700
			8 CAPITAL OUTLAY	\$216,139
			9 OTHER EXPENDITURES	\$6,950
	TOTAL INSTRUCTION			\$356,067
300	STUDENT SERVICES	1	SALARIES	\$61,102
		2	EMPLOYEE BENEFITS	\$26,223
		3	CONTRACTUAL SERVICES	\$28,000
		4	GENERAL MATERIAL & SUPPLIES	\$1,021
		5	TRAVEL AND	\$375
		9	OTHER EXPENDITURES	\$3,000
	TOTAL STUDENT SERVICES			\$119,721
400	PUBLIC SERV/CONT ED	1	SALARIES	\$36,845
		2	EMPLOYEE BENEFITS	\$15,108
		3	CONTRACTUAL SERVICES	\$33,191
		4	GENERAL MATERIAL & SUPPLIES	\$1,156
		5	TRAVEL AND	\$36,950
	TOTAL PUBLIC SERV/CONT ED			\$123,250
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$0
		4	GENERAL MATERIAL & SUPPLIES	
		9	OTHER EXPENDITURES	\$15,876
	TOTAL INSTITUTIONAL SUPPORT			\$15,876
	TOTAL FEDERAL PASS THRU GRANTS EXPENSES			\$614,914