



FY2026 BUDGET

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

FY2026 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, 2025 - June 30, 2026

2026 BUDGET

BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 529



BOARD OF TRUSTEES

Gary Carter, Chairperson
Susan Batchelor, Trustee
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ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT NO. 529

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

OUR MISSION

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

OUR VISION

Illinois Eastern Community Colleges is an institution that engages, challenges, and supports faculty and students as they pursue excellence in teaching and learning. We place the needs of our students at the center of our decision-making, and will continue to be an organization committed to excellence, innovation, and continuous improvement.

OUR VALUES

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 seek to embody these values:

Stewardship:

Accepting our responsibility to be good stewards of the public trust, we will sensibly use our financial, human, and physical resources to achieve our mission.

Responsibility:

Encouraging personal growth and learning through leadership, citizenship, and accountability.

Integrity:

Providing an environment where people are encouraged and empowered to do the right thing in their work and interactions with others.

Respect:

Recognizing and appreciating our similarities and our differences, we demonstrate mutual regard for others through our words and actions.

Accessibility:

Providing access to a high-quality college education for everyone who seeks one while providing the support needed to facilitate attainment of academic and professional goals.

OUR STRATEGIC PILLARS

IECC has established four strategic pillars to guide us in our efforts to fulfill our mission and achieve our vision. Every initiative in our Strategic Engagement Plan was drawn from the input provided by our four working groups, and will be linked to one of these four focal areas:

Transform Lives Through Exceptional Education and Services

Putting students first has always been the hallmark of IECC and our four Colleges. Recognizing that exceptional education is more than job training or exposing students to knowledge, IECC will pursue innovative ways to engage student learners and deliver experiences that equip them with the knowledge, skills, and characteristics they need to positively impact our communities.

Foster Excellence in Faculty and Staff

IECC will recruit and actively work to retain faculty and staff who are experts in their fields and who are enthusiastic and capable of meeting the rapidly changing needs of our students, the environment, and the institution. We will invest in our people because they are our most valuable asset.

Cultivate and Steward Resources for Strategic Growth

Institutions of higher education are entering into an era of unprecedented uncertainty. IECC will continue to streamline our operations and will place a renewed emphasis on building relationships with prospective students, alumni, industry, and donors to improve or create new revenue streams that can be invested into the strategic initiatives of our Colleges.

Positively Impact our Local Communities

IECC will play a tangible role in improving the quality of life for residents of our local communities. We will continue to promote the value of education at primary, secondary, and tertiary levels, and will strengthen relationships with regional partners to contribute to economic development while using our resources to meet the physical, social, and cultural needs of our residents.



COMMUNITY COLLEGE DISTRICT BUDGET

STATE OF ILLINOIS

For Fiscal Year 2026

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, 2025, and ending June 30, 2026.

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 15th day of July 2025, 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, 2025, and ending June 30, 2026.

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

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

NAYS

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

The Yeas being _____ () and the Nays being _____ () the Chairman declared
the budget as of this 15th day of July 2025 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 2026 BUDGET
SUMMARY STATEMENT OF OPERATING FUNDS
REVENUES AND EXPENDITURES**

EDUCATIONAL FUND

Revenue	\$30,790,771
Expense	(29,037,488)
Transfer – Out	(2,583,950)
Excess (Deficiency)	(830,667)
Transfer – In	675,000
Reserve for Contingencies	(100,000)
Cash Balance – Beg. of Year	6,458,145
Cash Balance – End of Year	6,202,478

OPERATIONS & MAINTENANCE FUND

Revenue	\$4,146,262
Expense	(4,143,978)
Transfer – Out	0
Excess (Deficiency)	2,284
Transfer – In	50,000
Reserve for Contingencies	(25,000)
Cash Balance – Beg. of Year	784,990
Cash Balance – End of Year	812,274

TOTAL OPERATING FUNDS

Revenue	\$34,937,033
Expense	(33,181,466)
Transfer – Out	(2,583,950)
Excess (Deficiency)	(828,383)
Transfer – In	725,000
Reserve for Contingencies	(125,000)
Cash Balance – Beg. of Year	7,243,135
Cash Balance – End of Year	7,014,752

The official budget, which is accurately summarized in this document, was approved by the Board of Trustees on July 15, 2025.

ATTEST: _____
Secretary, Board of Trustees

**FISCAL YEAR 2026 BUDGET
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS
REVENUES AND EXPENDITURES**

**OPERATIONS & MAINTENANCE
FUND RESTRICTED**

Revenue	\$12,459,340
Expense	(23,764,692)
Transfer – Out	(300,000)
Excess (Deficiency)	(11,605,352)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	13,693,844
Cash Balance – End of Year	2,088,492

BOND AND INTEREST FUND

Revenue	\$2,457,395
Expense	(2,733,395)
Transfer – Out	0
Excess (Deficiency)	(276,000)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	510,537
Cash Balance – End of Year	234,537

AUXILIARY FUND

Revenue	\$2,982,920
Expense	(5,364,866)
Transfer – Out	(200,000)
Excess (Deficiency)	(2,581,946)
Transfer – In	2,583,950
Reserve for Contingencies	0
Cash Balance – Beg. of Year	1,431,820
Cash Balance – End of Year	1,433,824

WORKING CASH FUND

Revenue	\$225,000
Expense	0
Transfer – Out	(225,000)
Excess (Deficiency)	0
Transfer – In	0
Principal Received	700,000
Reserve for Contingencies	0
Cash Balance – Beg. of Year	4,015,854
Cash Balance – End of Year	4,715,854

**FISCAL YEAR 2026 BUDGET
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS
REVENUES AND EXPENDITURES**

AUDIT FUND

Revenue	\$102,650
Expense	(98,900)
Transfer – Out	0
Excess (Deficiency)	3,750
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	1,462
Cash Balance – End of Year	5,212

LIABILITY & PROTECTION FUND

Revenue	\$1,500,100
Expense	(1,585,879)
Transfer – Out	0
Excess (Deficiency)	(85,779)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	482,079
Cash Balance – End of Year	396,300

RESTRICTED PURPOSES FUND

Revenue	12,067,281
Expense	(12,066,281)
Transfer – Out	0
Excess (Deficiency)	1,000
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	291,223
Cash Balance – End of Year	292,223

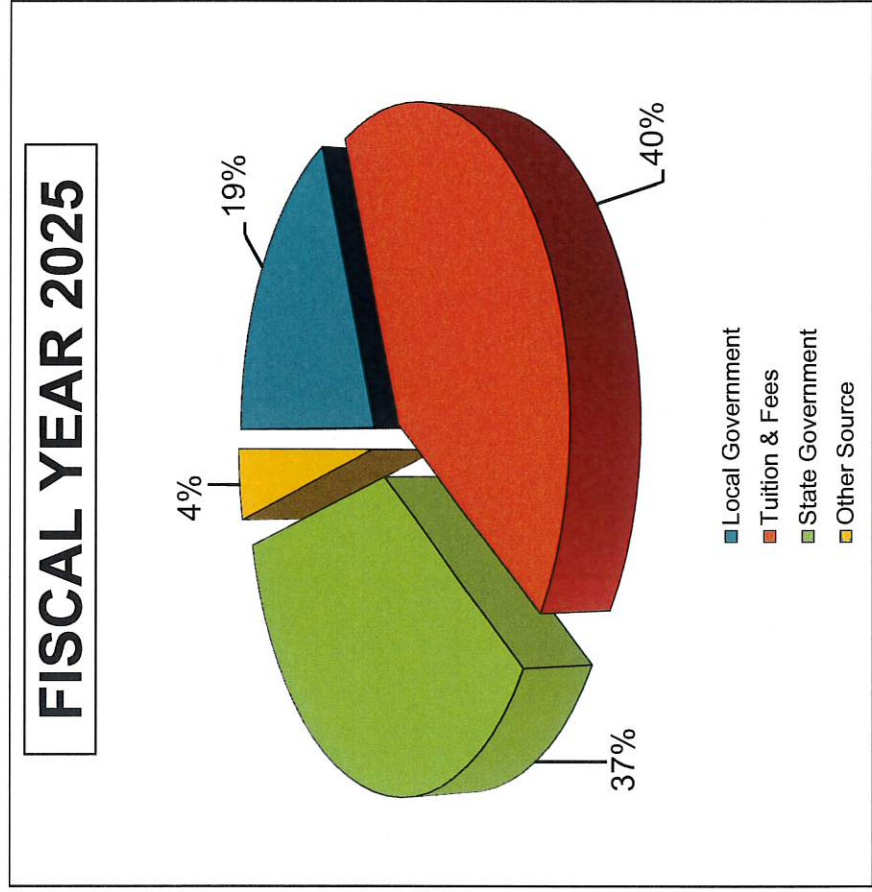
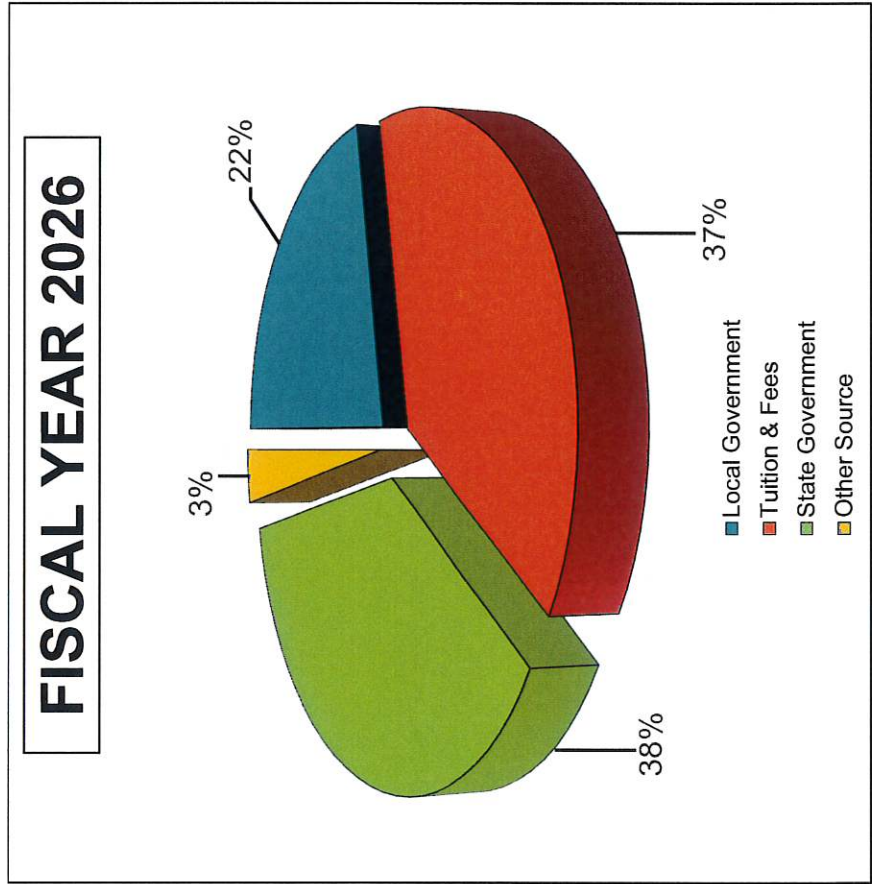
**FISCAL YEAR 2026 BUDGET
OPERATING FUNDS
SUMMARY OF FISCAL YEAR 2025-2026 ESTIMATED REVENUE**

	<u>Education Fund</u>	<u>Operations & Maintenance Fund</u>	<u>Total Operating Funds</u>	<u>%</u>
OPERATING REVENUES BY SOURCE				
Local Government:				
Current Taxes	\$5,105,761	\$1,799,100	\$6,904,861	
Corporate Personal Property Replacement Tax	0	900,000	900,000	
Other Local Government Sources	<u>0</u>	<u>34,862</u>	<u>34,862</u>	
TOTAL LOCAL GOVERNMENT	<u>\$5,105,761</u>	<u>\$2,733,962</u>	<u>\$7,839,723</u>	22%
State Government:				
ICCB Credit Hour Grant	\$3,841,405	\$225,000	\$4,066,405	
ICCB Equalization Grant	8,175,440	0	8,175,440	
Other Government Sources	<u>566,715</u>	<u>0</u>	<u>566,715</u>	
TOTAL STATE GOVERNMENT	<u>\$12,583,560</u>	<u>\$225,000</u>	<u>\$12,808,560</u>	37%
Student Tuition and Fees:				
Tuition	\$9,742,450	\$0	\$9,742,450	
Fees	<u>2,494,000</u>	<u>995,000</u>	<u>3,489,000</u>	
TOTAL TUITION AND FEES	<u>\$12,236,450</u>	<u>\$995,000</u>	<u>\$13,231,450</u>	38%
Other Sources:				
Investment Revenue	\$500,000	\$85,000	\$585,000	
Building Rental	0	107,300	107,300	
Sales and Service	65,000	0	65,000	
Other	<u>300,000</u>	<u>0</u>	<u>300,000</u>	
TOTAL OTHER SOURCES	<u>\$865,000</u>	<u>\$192,300</u>	<u>\$1,057,300</u>	3%
TOTAL FY2026 BUDGETED REVENUE	<u>\$30,790,771</u>	<u>\$4,146,262</u>	<u>\$34,937,033</u>	<u>100%</u>

**FISCAL YEAR 2026 BUDGET
OPERATING FUNDS
SUMMARY OF FISCAL YEAR 2025-2026 ESTIMATED EXPENDITURES**

	<u>Educational Fund</u>	<u>Operations & Maintenance Fund</u>	<u>Total Operating Funds</u>	<u>%</u>
BY PROGRAM				
Instruction	\$13,084,768	\$0	\$13,084,768	37%
Academic Support	539,929	0	539,929	2%
Student Services	2,134,138	0	2,134,138	6%
Public Service	125,963	0	125,963	0%
Auxiliary Services	0	15,000	15,000	0%
Operation & Maintenance of Plant	57,750	3,945,843	4,003,593	11%
Institutional Support	7,783,428	208,135	7,991,563	23%
Scholarships, Student Grants, Waivers	<u>5,411,512</u>	<u>0</u>	<u>5,411,512</u>	<u>16%</u>
	\$29,137,488	\$4,168,978	\$33,306,466	95%
 TRANSFERS	 <u>\$1,908,950</u>	 <u>(\$50,000)</u>	 <u>\$1,858,950</u>	 <u>5%</u>
TOTAL FY2026 BUDGETED EXPENDITURES	<u>\$31,046,438</u>	<u>\$4,118,978</u>	<u>\$35,165,416</u>	<u>100%</u>
BY OBJECT				
Salaries	\$16,953,001	\$1,370,574	\$18,323,575	52%
Employee Benefits	2,637,850	309,025	2,946,875	8%
Contractual Services	1,599,950	588,529	2,188,479	6%
General Materials & Supplies	1,798,511	304,200	2,102,711	6%
Conference & Meeting Expense	276,948	300	277,248	1%
Fixed Charges	57,976	0	57,976	0%
Provision for Contingency	100,000	25,000	125,000	0%
Utilities	59,050	1,486,350	1,545,400	5%
Capital Outlay	75,000	85,000	160,000	1%
Other	<u>5,579,202</u>	<u>0</u>	<u>5,579,202</u>	<u>16%</u>
	\$29,137,488	\$4,168,978	\$33,306,466	95%
 TRANSFERS	 <u>\$1,908,950</u>	 <u>(\$50,000)</u>	 <u>\$1,858,950</u>	 <u>5%</u>
TOTAL FY2026 BUDGETED EXPENDITURES	<u>\$31,046,438</u>	<u>\$4,118,978</u>	<u>\$35,165,416</u>	<u>100%</u>

OPERATING FUNDS BUDGETED REVENUE COMPARISON

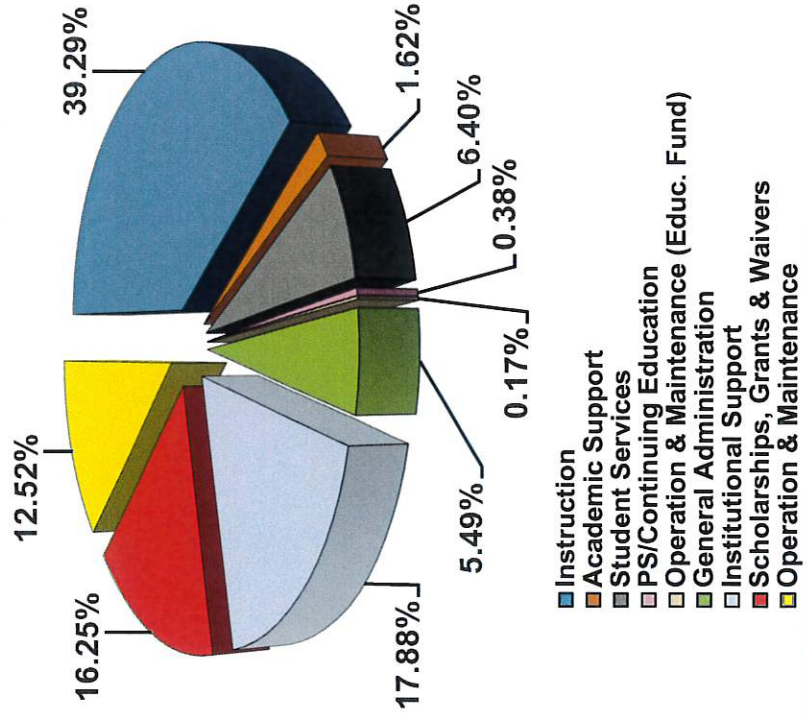


ILLINOIS EASTERN COMMUNITY COLLEGES
FISCAL YEARS 2025 AND 2026 BUDGET COMPARISON
OPERATING FUNDS (EDUCATION, OPERATIONS AND MAINTENANCE)
EXPENDITURES BY LOCATION AND BY PROGRAM

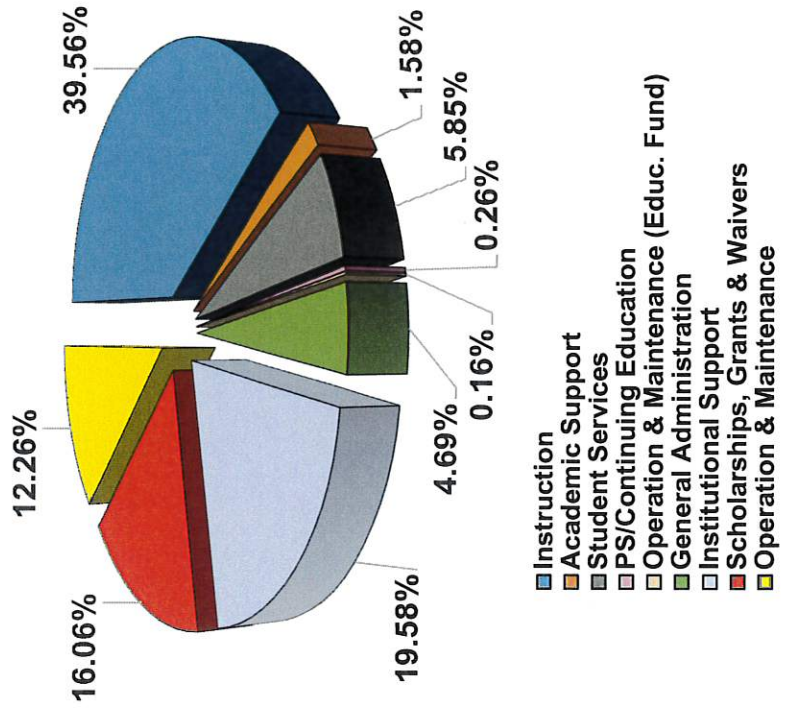
LOCATION	EDUCATION FUND																								Operating Funds Grand Total				% Oper. Funds Budget	
	Instruction		Academic Support		Student Services		PSI/Continuing Education		Operations & Maint.		General Administration		Institutional Support		Sch. Grants, Waivers		Education Fund Total		Oper. & Maint. Funds Total		2025	2026	2025	2026						
	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026										
Academic Affairs & FCC	2,520,978	9,996,619	0	0	483,700	585,763	27,046	73,963	10,000	11,500	223,794	385,157	129,485	119,375	630,000	630,000	4,004,983	11,762,377	518,260	546,020	4,523,243	12,308,397	12.97%	36.95%						
Institutional Outreach & LTC	2,039,562	811,924	2,000	0	169,977	149,815	0	0	16,380	18,650	220,519	218,184	407,046	430,214	810,000	810,000	3,665,484	2,438,787	1,104,622	1,014,446	4,770,106	3,453,233	13.69%	10.37%						
Business Operations & OOC	4,962,651	886,203	0	0	3,445	0	42,470	38,500	10,000	10,000	210,112	220,444	735,558	631,697	745,500	745,500	6,709,736	2,542,344	902,343	940,484	7,612,079	3,482,828	21.84%	10.46%						
Student Affairs & WVC	2,906,021	534,507	0	0	509,864	383,911	0	0	9,000	9,000	232,005	238,928	132,650	125,775	1,100,000	1,100,000	4,889,340	2,392,121	926,686	951,214	5,816,006	3,343,335	16.69%	10.04%						
Workforce Education	841,662	808,015	0	0	47,603	51,497	6,500	0	0	0	74,112	77,697	10,665	14,725	1,760,000	1,800,000	2,740,542	2,751,934	0	600	2,740,542	2,752,534	7.86%	8.26%						
District Office	0	0	0	0	10,815	0	13,500	13,500	8,600	8,600	88,835	82,035	38,100	51,800	0	0	160,850	155,935	43,350	37,350	204,200	193,285	0.59%	0.58%						
District Wide	500,220	37,500	549,430	539,929	874,435	983,152	0	0	0	0	586,183	626,312	5,343,362	4,581,085	553,500	326,012	8,407,130	7,093,990	778,638	678,864	9,185,788	7,772,854	26.36%	23.34%						
Grand Totals	13,771,094	13,084,768	551,430	539,929	2,079,639	2,134,138	89,516	125,963	53,980	57,750	1,635,560	1,828,757	6,797,846	5,954,671	5,599,000	5,411,512	30,578,065	29,137,488	4,273,879	4,168,978	34,851,944	33,306,466	100.0%	100.00%						
% Operating Funds	39.51%	39.29%	1.58%	1.62%	5.97%	6.40%	0.26%	0.38%	0.16%	0.17%	4.69%	5.49%	19.50%	17.88%	16.07%	16.25%	87.74%	87.48%	12.26%	12.52%	100.00%	100.00%								

OPERATING FUNDS BUDGETED EXPENDITURES BY PROGRAM COMPARISON

FISCAL YEAR 2026

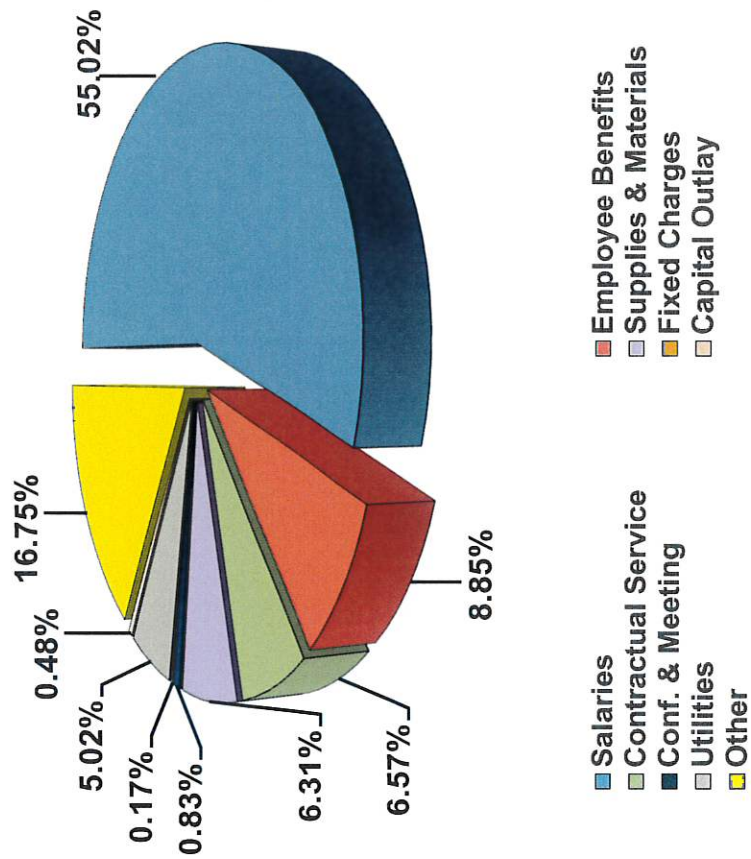


FISCAL YEAR 2025

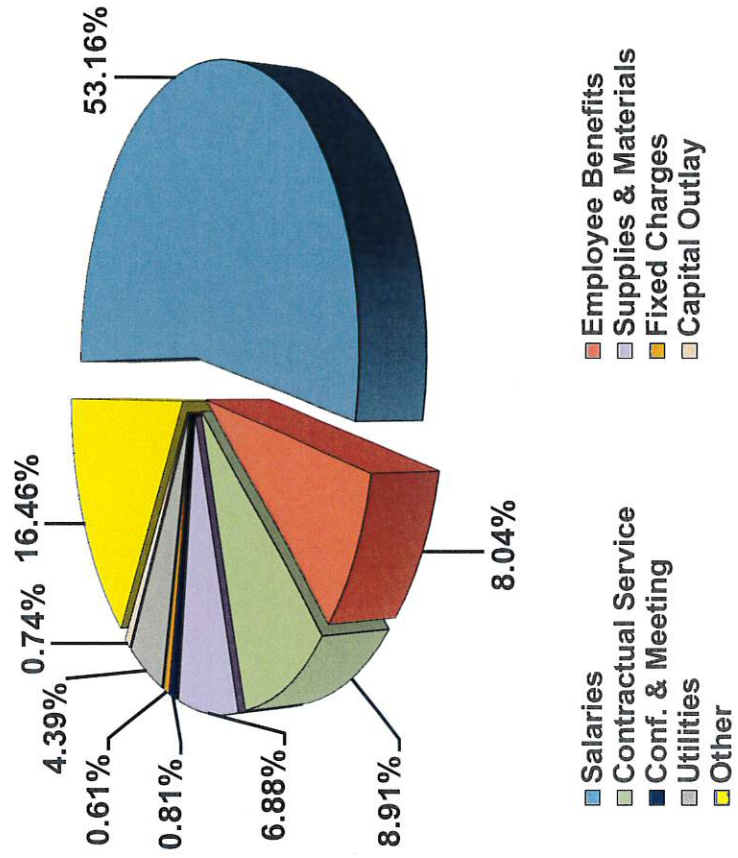


OPERATING FUNDS BUDGETED EXPENDITURES BY OBJECT COMPARISON

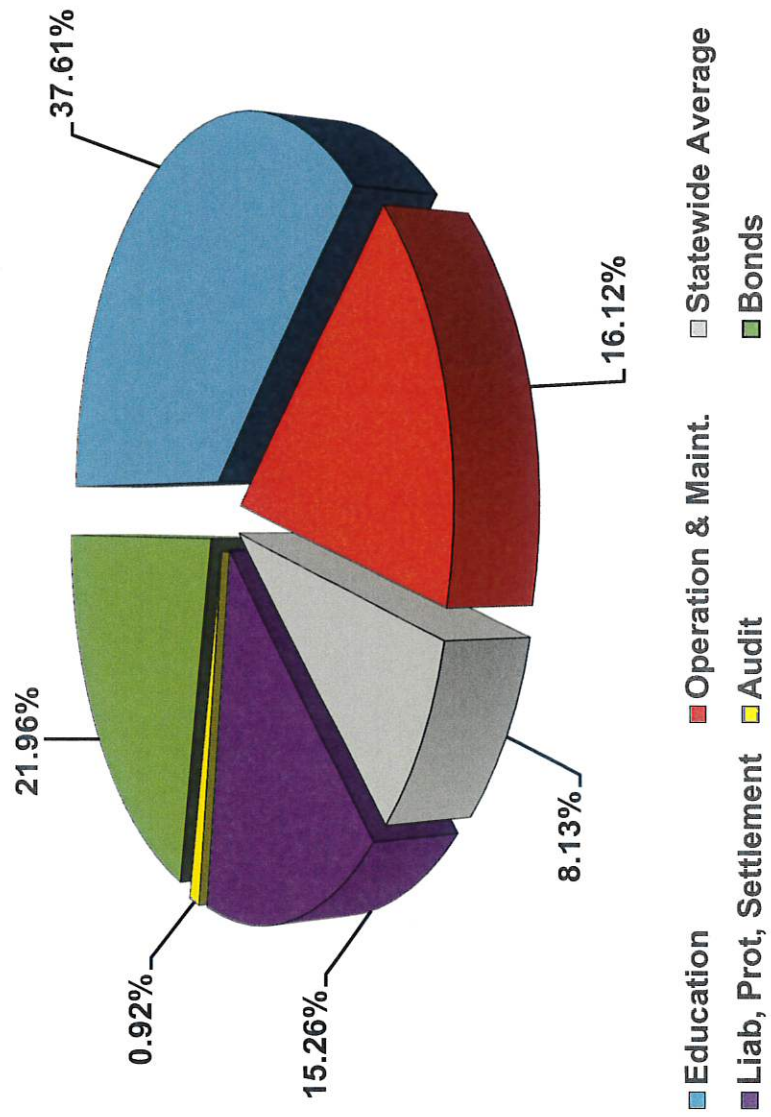
FISCAL YEAR 2026



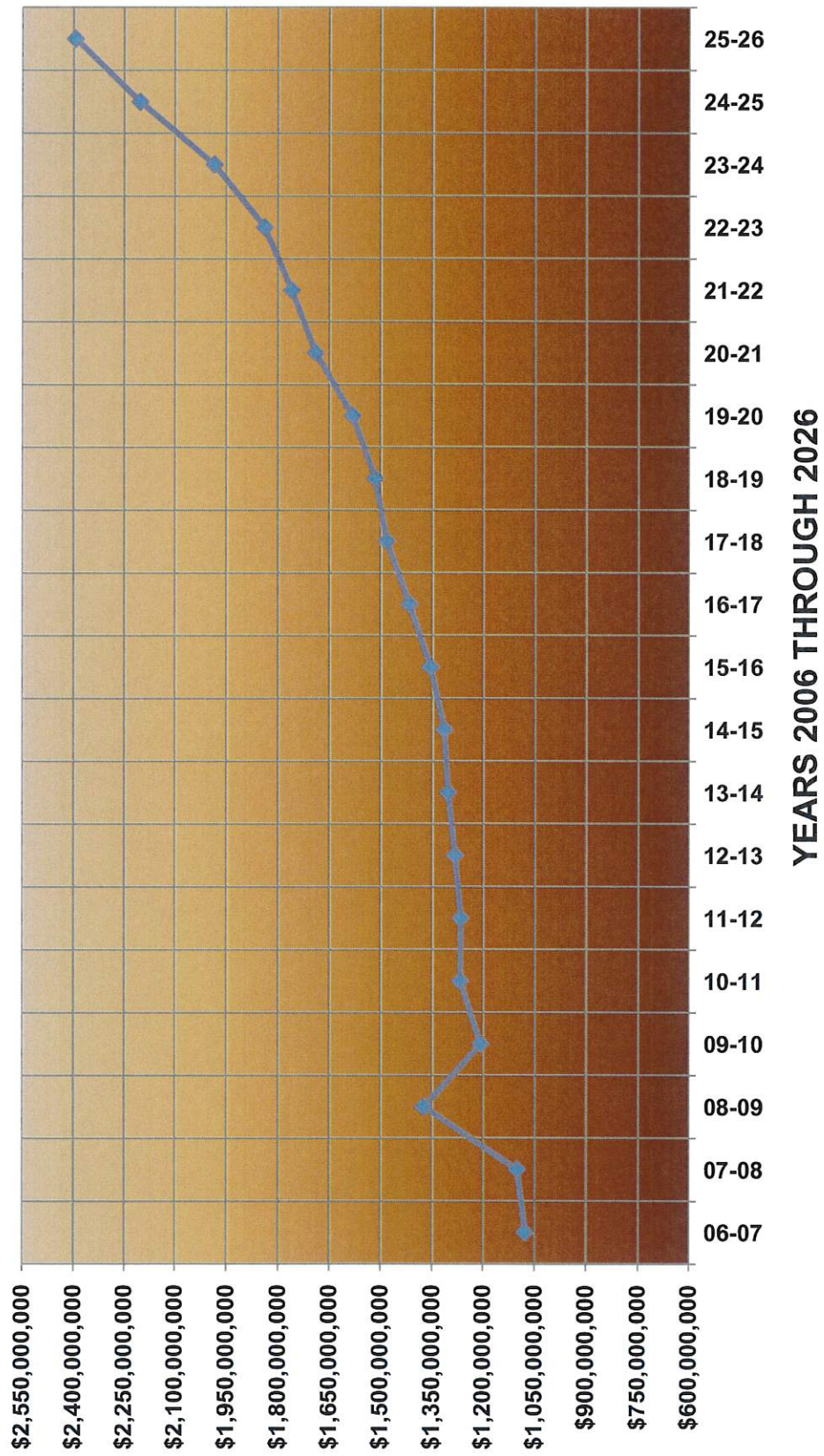
FISCAL YEAR 2025



TAX RATE DISTRIBUTION FISCAL YEAR 2026



EQUALIZED ASSESSED VALUATION



FISCAL YEAR 2026 BUDGET BY FUND

01 EDUCATIONAL FUND

TRANSFERS

8120	OPER TRANS TO OTHER FUNDS	\$2,583,950	
8220	OPER TRS FROM OTHER FUNDS	(\$675,000)	

TRANSFERS

\$1,908,950

TOTAL EDUCATIONAL FUND TRANSFERS

\$1,908,950

REVENUES

101001	CURRENT TAXES	\$4,200,000	
101002	STATEWIDE AVERAGE TAX	\$905,761	

LOCAL GOVERNMENTAL SOURCES

\$5,105,761

201001	BASE OPERATING GRANTS(CR.HR.)	\$3,841,405	
201002	EQUALIZATION GRANTS	\$8,175,440	
201003	SPECIAL POPULATIONS GRANT	\$566,715	

STATE GOVERNMENTAL SOURCES

\$12,583,560

401099	OTHER TUIT - ACT	(\$60,000)	
4010F1	RESIDENT FALL FY26	\$3,065,000	
4010F3	OUT-OF-DIST FALL FY26	\$425,000	
4010F5	OUT-OF-STATE FALL FY26	\$415,250	
4010F7	INTRNL FALL FY26	\$365,000	
4010P1	RESIDENT SPRING FY26	\$3,135,000	
4010P3	OUT OF DIST SPRING FY26	\$425,000	
4010P5	OUT-OF-STATE SPRING FY26	\$425,000	
4010P7	INTRNL SPRING FY26	\$348,875	
4010S1	RESIDENT SUMMER FY26	\$905,825	
4010S3	OUT OF DIST SUMMER FY26	\$27,500	
4010S5	OUT-OF-STATE SUMMER FY26	\$125,000	
4010S7	INTRNL SUMMER FY26	\$140,000	
402001	LABORATORY FEES	\$75,000	
402009	OTHER FEES	\$520,000	
40209K	TECHNOLOGY FEES	\$585,000	
40209T	TRANSCRIPT FEES	\$24,000	
40209U	STUDENT SUPPORT FEES	\$780,000	
40209Y	STUDENT ACTIVITY FEE	\$190,000	
4029HD	DUAL CREDIT COURSE FEE	\$300,000	
409006	INT TRANSPORT. FEE	\$20,000	

STUDENT TUITION AND FEES

\$12,236,450

FISCAL YEAR 2026 BUDGET BY FUND

01 EDUCATIONAL FUND

REVENUES

509003	SALES & SERVICE	\$65,000	
	SALES AND SERVICE FEES		\$65,000
702000	TIME DEPOSIT & NOW ACCOUNTS	\$500,000	
	INVESTMENT REVENUE		\$500,000
801000	NON-GOVT GIFTS OR GRANTS	\$50,000	
	GIFTS, SCHL, GRANTS & BEQUESTS		\$50,000
909005	OTHER INCOME	\$250,000	
	OTHER REVENUES		\$250,000
	TOTAL EDUCATIONAL FUND REVENUES		\$30,790,771

EXPENSES

1101	ADMINISTRATIVE FULL-TIME	\$2,579,168	
1201	PROF/TECH FULL TIME	\$3,950,195	
1202	PROF/TECH PART-TIME	\$268,165	
1204	PROF/TECH PART-TIME TUTORS	\$8,800	
1205	TECHNICAL OVERTIME	\$1,000	
1301	TEACHING FACULTY FULL-TIME	\$6,529,869	
1305	TEACHING FULL-TIME SUMMER	\$305,890	
1306	FACULTY PART-TIME SUMMER	\$139,446	
1307	FACULTY PART-TIME FALL	\$336,985	
1308	FACULTY PART-TIME SPRING	\$310,491	
13F4	TEACHING OVERLOAD FALL	\$637,802	
13IC	TEACH FAC F-T INTERNET COURSES	\$30,000	
13P4	TEACHING OVERLOAD SPRING	\$629,640	
13PI	PART-TIME FAC INTERNET COURSES	\$15,000	
1601	SECT. CLERICAL FULL-TIME	\$1,008,374	
1602	SECT. CLERICAL PART-TIME	\$178,696	
1604	SECT. CLERICAL OVERTIME	\$1,000	
1802	STUDENTS TUTORS	\$10,000	
1803	STUDENTS REGULAR	\$12,500	
	SALARIES		\$16,953,001

FISCAL YEAR 2026 BUDGET BY FUND

01 EDUCATIONAL FUND

EXPENSES

2101	MEDICAL INSURANCE	\$2,103,300	
2102	DENTAL INSURANCE	\$73,900	
2104	LIFE INSURANCE	\$18,125	
21HS	HEALTH SAVINGS ACCOUNT	\$197,000	
2800	RETIREEES HEALTH INS.	\$112,025	
2900	OTHER EMPLOYEE BENEFITS	\$133,500	
	EMPLOYEE BENEFITS		\$2,637,850
3200	CONSULTANTS	\$29,535	
3400	MAINTENANCE SERVICES	\$67,134	
3500	LEGAL SERVICES	\$47,000	
3900	OTHER CONTRACTUAL SERVICES	\$1,456,281	
	CONTRACTUAL SERVICES		\$1,599,950
4101	OFFICE SUPPLIES	\$120,070	
4102	INSTRUCTIONAL SUPPLIES	\$248,368	
4103	LIBRARY SUPPLIES	\$2,500	
4105	VEHICLE SUPPLIES	\$135,200	
4108	COMPUTERS AND PERIPHERALS	\$212,000	
4109	OTHER SUPPLIES	\$159,950	
4200	PRINTING	\$31,565	
4401	AUDIO/VISUAL MATERIALS	\$12,000	
4402	COMPUTER SOFTWARE	\$341,202	
4403	POSTAGE & FREIGHT	\$85,500	
4500	BOOKS & BINDING COSTS	\$2,000	
4600	PUBLICATION & DUES	\$184,456	
4700	ADVERTISING	\$256,200	
4900	OTHER MATERIAL & SUPPLIES	\$7,500	
	GENERAL MATERIAL & SUPPLIES		\$1,798,511
5100	CONF/MEETING EXPENSE	\$77,270	
5201	TRAVEL IN-STATE INSTR.	\$73,563	
5202	TRAVEL IN-STATE ADM.	\$32,150	
5203	TRAVEL IN-STATE OTHER	\$31,955	
5301	TRAVEL OUT-STATE INSTR.	\$24,500	
5302	TRAVEL OUT-STATE ADM.	\$23,400	
5303	TRAVEL OUT-STATE OTHER	\$6,050	
5400	RECRUITMENT	\$4,560	
5900	OTHER CONF./MEETING EXPENSE	\$3,500	
	TRAVEL AND CONF./MEETING EXPENSE		\$276,948

**FISCAL YEAR 2026
BUDGET BY FUND**

01 EDUCATIONAL FUND

EXPENSES

6100	RENTAL FACILITIES	\$2,250	
6200	RENTAL EQUIPMENT	\$850	
6500	GENERAL INSURANCE	\$18,850	
6600	INST PAY/LEASE/PUR AGREEMENT	\$36,026	
6800	PROV FOR CONTINGENCY	\$100,000	
	FIXED CHARGES		\$157,976
7500	TELEPHONE	\$57,750	
7900	OTHER UTILITIES	\$1,300	
	UTILITIES		\$59,050
8500	EQUIPMENT OFFICE	\$20,000	
8600	EQUIPMENT INSTRUCTIONAL	\$30,000	
8700	EQUIPMENT-SERVICE	\$25,000	
	CAPITAL OUTLAY		\$75,000
9102	OTHER STATE MAND. WAIV S.C./VET	\$14,000	
9103	INSTITUTIONAL WAIVERS	\$3,550,000	
9103D	DISCRETIONARY WAIVERS	\$1,510,000	
9103F	INSTITUTIONAL FEE WAIVERS	\$1,500	
9199	OTHER TUITION WAIVERS	\$336,012	
9900	OTHER	\$124,540	
9902	STAFF DEVELOPMENT	\$42,550	
9923	STUDENT FEES/BOOKS/SPLY - PSC	\$600	
	OTHER EXPENDITURES		\$5,579,202
	TOTAL EDUCATIONAL FUND EXPENSES		\$29,137,488

FISCAL YEAR 2026 BUDGET BY PROGRAM

01 EDUCATIONAL FUND

TRANSFERS

100	INSTRUCTION	1	TRANSFERS	(\$150,000)
	TOTAL INSTRUCTION			(\$150,000)
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	\$2,058,950
	TOTAL INSTITUTIONAL SUPPORT			\$2,058,950
	TOTAL EDUCATIONAL FUND TRANSFERS			\$1,908,950

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$5,105,761
		2	STATE GOVERNMENTAL	\$12,583,560
		4	STUDENT TUITION AND FEES	\$12,236,450
		5	SALES AND SERVICE FEES	\$65,000
		7	INVESTMENT REVENUE	\$500,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$50,000
		9	OTHER REVENUES	\$250,000
	TOTAL INSTITUTIONAL SUPPORT			\$30,790,771
	TOTAL EDUCATIONAL FUND REVENUES			\$30,790,771

EXPENSES

100	INSTRUCTION	1	SALARIES	\$10,625,923
		2	EMPLOYEE BENEFITS	\$1,468,700
		3	CONTRACTUAL SERVICES	\$390,993
		4	GENERAL MATERIAL & SUPPLIES	\$387,919
		5	TRAVEL AND CONF./MEETING	\$132,783
		6	FIXED CHARGES	\$2,600
		8	CAPITAL OUTLAY	\$55,000
		9	OTHER EXPENDITURES	\$20,850
	TOTAL INSTRUCTION			\$13,084,768
200	ACADEMIC SUPPORT	1	SALARIES	\$381,279
		2	EMPLOYEE BENEFITS	\$66,150
		3	CONTRACTUAL SERVICES	\$13,000
		4	GENERAL MATERIAL & SUPPLIES	\$69,500
		5	TRAVEL AND CONF./MEETING	\$8,000
		9	OTHER EXPENDITURES	\$2,000
	TOTAL ACADEMIC SUPPORT			\$539,929
300	STUDENT SERVICES	1	SALARIES	\$1,584,447
		2	EMPLOYEE BENEFITS	\$267,400
		3	CONTRACTUAL SERVICES	\$36,484
		4	GENERAL MATERIAL & SUPPLIES	\$183,847
		5	TRAVEL AND CONF./MEETING	\$53,770
		9	OTHER EXPENDITURES	\$8,190
	TOTAL STUDENT SERVICES			\$2,134,138

FISCAL YEAR 2026 BUDGET BY PROGRAM

01 EDUCATIONAL FUND

EXPENSES

400	PUBLIC SERV/CONT ED	1	SALARIES	\$83,753
		2	EMPLOYEE BENEFITS	\$14,850
		3	CONTRACTUAL SERVICES	\$20,810
		4	GENERAL MATERIAL & SUPPLIES	\$5,050
		5	TRAVEL AND CONF./MEETING	\$1,500
	TOTAL PUBLIC SERV/CONT ED			\$125,963
700	OPER & MAINT PLANT	7	UTILITIES	\$57,750
	TOTAL OPER & MAINT PLANT			\$57,750
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$4,277,599
		2	EMPLOYEE BENEFITS	\$820,750
		3	CONTRACTUAL SERVICES	\$1,138,663
		4	GENERAL MATERIAL & SUPPLIES	\$1,152,195
		5	TRAVEL AND CONF./MEETING	\$80,895
		6	FIXED CHARGES	\$155,376
		7	UTILITIES	\$1,300
		8	CAPITAL OUTLAY	\$20,000
		9	OTHER EXPENDITURES	\$136,650
	TOTAL INSTITUTIONAL SUPPORT			\$7,783,428
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$5,411,512
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$5,411,512
	TOTAL EDUCATIONAL FUND EXPENSES			\$29,137,488

FISCAL YEAR 2026 BUDGET BY FUND

02 OPERATIONS & MAINTENANCE

TRANSFERS

8220	OPER TRS FROM OTHER FUNDS	(\$50,000)	
	TRANSFERS		(\$50,000)
	TOTAL OPERATIONS & MAINTENANCE TRANSFERS		(\$50,000)

REVENUES

101001	CURRENT TAXES	\$1,799,100	
103500	CORPORATE PERS PROP TAX	\$900,000	
109000	OTHER LOCAL GOVT SRC	\$34,862	
	LOCAL GOVERNMENTAL SOURCES		\$2,733,962
201001	BASE OPERATING GRANTS(CR.HR.)	\$225,000	
	STATE GOVERNMENTAL SOURCES		\$225,000
40209F	FACILITY USAGE FEE	\$20,000	
4029MF	MAINTENANCE FEE	\$975,000	
	STUDENT TUITION AND FEES		\$995,000
601000	BUILDING RENTALS	\$102,300	
6010WR	BUILDING RENTALS WEST RICHLAND	\$5,000	
	FACILITIES REVENUE		\$107,300
702000	TIME DEPOSIT & NOW ACCOUNTS	\$85,000	
	INVESTMENT REVENUE		\$85,000
	TOTAL OPERATIONS & MAINTENANCE REVENUES		\$4,146,262

EXPENSES

1201	PROF/TECH FULL TIME	\$136,585	
1701	CUSTODIAL/MAINT FULL-TIME	\$968,140	
1702	CUSTODIAL/MAINT PART-TIME	\$249,699	
1704	CUSTODIAL/MAINT OVERTIME	\$7,650	
1803	STUDENTS REGULAR	\$8,500	
	SALARIES		\$1,370,574
2101	MEDICAL INSURANCE	\$264,575	
2102	DENTAL INSURANCE	\$8,950	
2104	LIFE INSURANCE	\$1,525	
21HS	HEALTH SAVINGS ACCOUNT	\$26,000	
2800	RETIREEES HEALTH INS.	\$7,975	
	EMPLOYEE BENEFITS		\$309,025

FISCAL YEAR 2026 BUDGET BY FUND

02 OPERATIONS & MAINTENANCE

EXPENSES

3400	MAINTENANCE SERVICES	\$169,225	
3900	OTHER CONTRACTUAL SERVICES	\$419,304	
	CONTRACTUAL SERVICES		\$588,529
4101	OFFICE SUPPLIES	\$1,200	
4104	MAINTENANCE SUPPLIES	\$276,500	
4105	VEHICLE SUPPLIES	\$10,150	
4109	OTHER SUPPLIES	\$8,500	
4402	COMPUTER SOFTWARE	\$2,000	
4600	PUBLICATION & DUES	\$5,850	
	GENERAL MATERIAL & SUPPLIES		\$304,200
5203	TRAVEL IN-STATE OTHER	\$300	
	TRAVEL AND CONF./MEETING EXPENSE		\$300
6800	PROV FOR CONTINGENCY	\$25,000	
	FIXED EXPENSES		\$25,000
7100	GAS	\$274,350	
7300	ELECTRICITY	\$1,073,600	
7400	WATER, SEWAGE	\$77,050	
7500	TELEPHONE	(\$4,400)	
7700	REFUSE DISPOSAL	\$65,750	
	UTILITIES		\$1,486,350
8700	EQUIPMENT-SERVICE	\$85,000	
	CAPITAL OUTLAY		\$85,000
	TOTAL OPERATIONS & MAINTENANCE EXPENSES		\$4,168,978

FISCAL YEAR 2026 BUDGET BY PROGRAM

02 OPERATIONS & MAINTENANCE

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$50,000)
	TOTAL INSTITUTIONAL SUPPORT			(\$50,000)
	TOTAL OPERATIONS & MAINTENANCE TRANSFERS			(\$50,000)

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$2,733,962
		2	STATE GOVERNMENTAL	\$225,000
		4	STUDENT TUITION AND FEES	\$995,000
		6	FACILITIES REVENUE	\$107,300
		7	INVESTMENT REVENUE	\$85,000
	TOTAL INSTITUTIONAL SUPPORT			\$4,146,262
	TOTAL OPERATIONS & MAINTENANCE REVENUES			\$4,146,262

EXPENSES

600	AUXILIARY SERV	3	CONTRACTUAL SERVICES	\$7,500
		4	GENERAL MATERIAL & SUPPLIES	\$7,500
	TOTAL AUXILIARY SERV			\$15,000
700	OPER & MAINT PLANT	1	SALARIES	\$1,233,989
		2	EMPLOYEE BENEFITS	\$272,225
		3	CONTRACTUAL SERVICES	\$581,029
		4	GENERAL MATERIAL & SUPPLIES	\$286,950
		5	TRAVEL AND CONF./MEETING	\$300
		7	UTILITIES	\$1,486,350
		8	CAPITAL OUTLAY	\$85,000
	TOTAL OPER & MAINT PLANT			\$3,945,843
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$136,585
		2	EMPLOYEE BENEFITS	\$36,800
		4	GENERAL MATERIAL & SUPPLIES	\$9,750
		6	FIXED EXPENSES	\$25,000
	TOTAL INSTITUTIONAL SUPPORT			\$208,135
	TOTAL OPERATIONS & MAINTENANCE EXPENSES			\$4,168,978

FISCAL YEAR 2026 BUDGET BY FUND

03 OPER & MAINT (RESTRICTED)

TRANSFERS

8110	TRANSFERS TO OTHER FUNDS	\$300,000	
	TRANSFERS		\$300,000
	TOTAL OPER & MAINT (RESTRICTED) TRANSFERS		\$300,000

REVENUES

101001	CURRENT TAXES	\$200,000	
	LOCAL GOVERNMENTAL SOURCES		\$200,000
209000	OTHER ILL GOVERNMENTAL SOURCES	\$9,691,340	
	STATE GOVERNMENTAL SOURCES		\$9,691,340
702000	TIME DEPOSIT & NOW ACCOUNTS	\$183,000	
	INVESTMENT REVENUE		\$183,000
801000	NON-GOVT GIFTS OR GRANTS	\$1,885,000	
	GIFTS, SCHL, GRANTS & BEQUESTS		\$1,885,000
909005	OTHER INCOME	\$500,000	
	OTHER REVENUES		\$500,000
	TOTAL OPER & MAINT (RESTRICTED) REVENUES		\$12,459,340

EXPENSES

3300	ARCH. SERVICES	\$990,435	
3900	OTHER CONTRACTUAL SERVICES	\$422,529	
	CONTRACTUAL SERVICES		\$1,412,964
4101	OFFICE SUPPLIES	\$75,000	
	GENERAL MATERIAL & SUPPLIES		\$75,000
8200	SITE IMPROVEMENTS	\$115,000	
8300	NEW BUILDINGS & ADDITIONS	\$19,238,833	
8400	BUILDING & REMODELING	\$1,715,000	
8500	EQUIPMENT OFFICE	\$300,500	
8600	EQUIPMENT INSTRUCTIONAL	\$100,000	
8700	EQUIPMENT-SERVICE	\$152,495	
8900	CIP	\$654,900	
	CAPITAL OUTLAY		\$22,276,728
	TOTAL OPER & MAINT (RESTRICTED) EXPENSES		\$23,764,692

FISCAL YEAR 2026 BUDGET BY PROGRAM

03 OPER & MAINT (RESTRICTED)

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	\$300,000
	TOTAL INSTITUTIONAL SUPPORT			\$300,000
	TOTAL OPER & MAINT (RESTRICTED) TRANSFERS			\$300,000

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$200,000
		2	STATE GOVERNMENTAL	\$9,691,340
		7	INVESTMENT REVENUE	\$183,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$1,885,000
		9	OTHER REVENUES	\$500,000
	TOTAL INSTITUTIONAL SUPPORT			\$12,459,340
	TOTAL OPER & MAINT (RESTRICTED) REVENUES			\$12,459,340

EXPENSES

800	INSTITUTIONAL SUPPORT	3	CONTRACTUAL SERVICES	\$1,412,964
		4	GENERAL MATERIAL & SUPPLIES	\$75,000
		8	CAPITAL OUTLAY	\$22,276,728
	TOTAL INSTITUTIONAL SUPPORT			\$23,764,692
	TOTAL OPER & MAINT (RESTRICTED) EXPENSES			\$23,764,692

**FISCAL YEAR 2026
BUDGET BY FUND**

04 BOND & INTEREST FUND

REVENUES

101001	CURRENT TAXES	\$2,447,395	
	LOCAL GOVERNMENTAL SOURCES		\$2,447,395
702000	TIME DEPOSIT & NOW ACCOUNTS	\$10,000	
	INVESTMENT REVENUE		\$10,000
	TOTAL BOND & INTEREST FUND REVENUES		\$2,457,395

EXPENSES

6300	DEBT PRIN/RETIREMENT	\$2,250,000	
6400	INTEREST	\$483,395	
	FIXED CHARGES		\$2,733,395
	TOTAL BOND & INTEREST FUND EXPENSES		\$2,733,395

**FISCAL YEAR 2026
BUDGET BY PROGRAM**

04 BOND & INTEREST FUND

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$2,447,395
		7	INVESTMENT REVENUE	\$10,000
	TOTAL INSTITUTIONAL SUPPORT			\$2,457,395
	TOTAL BOND & INTEREST FUND REVENUES			\$2,457,395

EXPENSES

800	INSTITUTIONAL SUPPORT	6	FIXED CHARGES	\$2,733,395
	TOTAL INSTITUTIONAL SUPPORT			\$2,733,395
	TOTAL BOND & INTEREST FUND EXPENSES			\$2,733,395

FISCAL YEAR 2026 BUDGET BY FUND

05 AUXILIARY ENTERPRISE

TRANSFERS

8110	TRANSFERS TO OTHER FUNDS	\$200,000	
8210	TRS FROM OTHER FUNDS	(\$2,583,950)	

TRANSFERS

(\$2,383,950)

TOTAL AUXILIARY ENTERPRISE TRANSFERS

(\$2,383,950)

REVENUES

401099	OTHER TUIT - ACT	\$62,500	
402009	OTHER FEES	\$400	
40209F	FACILITY USAGE FEE	\$13,000	
40209G	GRADUATION FEES	\$23,630	
40209O	OCC RADIOLOGY ENRHMT FEE	\$7,000	
4029UF	UNIFORM FEES	\$4,300	
409002	LIBRARY FEES	\$6,000	
409003	OTHER FEES	\$195,995	
409004	MEMBERSHIP FEES	\$6,100	

STUDENT TUITION AND FEES

\$318,925

501000	FOOD/CAFETERIA	\$143,000	
5010TE	FOOD/CAFETERIA TAX EXEMPT	\$1,000	
502001	NEW BOOKS	\$90,000	
502004	SHIPPING REVENUE	\$4,500	
502005	ADMIN OFFICE SUPPLIES	\$42,500	
502006	GENERAL MERCHANDISE	\$30,000	
502007	SUNDRIES	\$30,700	
50200G	GIFT CARD SALES	\$300	
50200M	MEAL PLAN SALES	\$55,000	
50200S	GENERAL MERCHANDISE - AGENCY	\$1,750	
50200T	NEW BOOKS - AGENCY & INTER SALES	\$37,565	
502016	SOFT GOODS OTHER	\$60,000	
503001	ATHLETIC GATE RECPTS	\$23,500	
504002	IND TRAINING INCOME	\$333,000	
504003	IND TRAINING TRAVEL INCOME	\$300	
509001	SALES TAX	\$45,800	
509002	DONATIONS	\$494,900	

FISCAL YEAR 2026 BUDGET BY FUND

05 AUXILIARY ENTERPRISE

REVENUES

509003	SALES & SERVICE	\$753,805	
509006	COSMETOLOGY SERVICES	\$16,500	
50903E	SPECIAL EVENTS	\$6,500	
5093TE	SALES & SERVICE TAX EXEMPT	\$86,100	
509STP	SALES TAX - REMIT TO STATE	(\$3,425)	
	SALES AND SERVICE FEES		\$2,253,295
601000	BUILDING RENTALS	\$3,700	
602000	DATA PROCESSING RENTALS	\$400	
	FACILITIES REVENUE		\$4,100
702000	TIME DEPOSIT & NOW ACCOUNTS	\$165,500	
	INVESTMENT REVENUE		\$165,500
801000	NON-GOVT GIFTS OR GRANTS	\$50,000	
809001	SCHOLARSHIPS	\$43,000	
	GIFTS, SCHL, GRANTS & BEQUESTS		\$93,000
902000	COMMISSIONS	\$138,500	
909005	OTHER INCOME	\$9,600	
	OTHER REVENUES		\$148,100
	TOTAL AUXILIARY ENTERPRISE REVENUES		\$2,982,920

EXPENSES

1201	PROF/TECH FULL TIME	\$1,085,809	
1202	PROF/TECH PART-TIME	\$942,799	
1301	TEACHING FACULTY FULL-TIME	\$9,000	
13N2	TEACH PART-TIME NON-CREDIT	\$234,000	
1803	STUDENTS REGULAR	\$15,000	
	SALARIES		\$2,286,608
2101	MEDICAL INSURANCE	\$220,237	
2102	DENTAL INSURANCE	\$2,159	
2104	LIFE INSURANCE	\$576	
21HS	HEALTH SAVINGS ACCOUNT	\$17,130	
2500	MEDICARE	\$27,544	
2600	FICA, SOCIAL SECURITY	\$2,795	
2800	RETIREEES HEALTH INS.	\$4,020	
	EMPLOYEE BENEFITS		\$274,461

FISCAL YEAR 2026 BUDGET BY FUND

05 AUXILIARY ENTERPRISE

EXPENSES

3400	MAINTENANCE SERVICES	\$28,850	
3500	LEGAL SERVICES	\$400	
3900	OTHER CONTRACTUAL SERVICES	\$383,801	
	CONTRACTUAL SERVICES		\$413,051
4101	OFFICE SUPPLIES	\$13,250	
4102	INSTRUCTIONAL SUPPLIES	\$68,400	
4103	LIBRARY SUPPLIES	\$1,000	
4104	MAINTENANCE SUPPLIES	\$1,275	
4105	VEHICLE SUPPLIES	\$4,000	
4106	ATHLETIC SUPPLIES	\$191,508	
4108	COMPUTERS AND PERIPHERALS	\$1,000	
4109	OTHER SUPPLIES	\$223,973	
4200	PRINTING	\$4,775	
4401	AUDIO/VISUAL MATERIALS	\$4,000	
4402	COMPUTER SOFTWARE	\$3,000	
4403	POSTAGE & FREIGHT	\$2,500	
4500	BOOKS & BINDING COSTS	\$4,500	
4600	PUBLICATION & DUES	\$52,050	
4700	ADVERTISING	\$7,150	
4802	PURCHASE BOOKSTORE	\$15,100	
4803	NEW BOOKS	\$33,000	
4804	RENTAL TEXTBOOKS	\$2,500	
4810	GENERAL MERCHANDISE	\$22,000	
4811	FOOD SERV PURCHASES	\$226,825	
4812	CAPS & GOWNS	\$11,000	
4813	FREIGHT & POSTAGE - RESALE ONLY	\$6,000	
4818	CLOTHING RESALE	\$56,300	
4821	STUDENT TECH CRS SUPL	\$65,000	
4900	OTHER MATERIAL & SUPPLIES	\$2,425	
	GENERAL MATERIAL & SUPPLIES		\$1,022,531
5100	CONF/MEETING EXPENSE	\$28,300	
5201	TRAVEL IN-STATE INSTR.	\$5,000	
5202	TRAVEL IN-STATE ADM.	\$750	
5203	TRAVEL IN-STATE OTHER	\$109,050	
5301	TRAVEL OUT-STATE INSTR.	\$3,500	
5303	TRAVEL OUT-STATE OTHER	\$321,100	
5400	RECRUITMENT	\$29,950	
5900	OTHER CONF./MEETING EXPENSE	\$100	
	TRAVEL AND CONF./MEETING EXPENSE		\$497,750

**FISCAL YEAR 2026
BUDGET BY FUND**

05 AUXILIARY ENTERPRISE

EXPENSES

6100	RENTAL FACILITIES	\$31,688	
6200	RENTAL EQUIPMENT	\$2,400	
6500	GENERAL INSURANCE	\$225,652	
	FIXED CHARGES		\$259,740
8200	SITE IMPROVEMENTS	\$5,000	
8500	EQUIPMENT OFFICE	\$60,000	
8600	EQUIPMENT INSTRUCTIONAL	\$8,500	
8700	EQUIPMENT-SERVICE	\$35,000	
	CAPITAL OUTLAY		\$108,500
9200	STUDENT GRANTS/SCH.	\$417,200	
9900	OTHER	\$76,525	
9941	DD MEAL PLAN DISCOUNT EXPENSE	\$8,500	
	OTHER EXPENDITURES		\$502,225
	TOTAL AUXILIARY ENTERPRISE EXPENSES		\$5,364,866

FISCAL YEAR 2026 BUDGET BY PROGRAM

05 AUXILIARY ENTERPRISE

TRANSFERS

400	PUBLIC SERV/CONT ED	1	TRANSFER	\$150,000
	TOTAL PUBLIC SERV/CONT ED			\$150,000
600	AUXILIARY SERV	1	TRANSFERS	(\$2,583,950)
	TOTAL AUXILIARY SERV			(\$2,583,950)
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	\$50,000
	TOTAL INSTITUTIONAL SUPPORT			\$50,000
	TOTAL AUXILIARY ENTERPRISE TRANSFERS			(\$2,383,950)

REVENUES

200	ACADEMIC SUPPORT	4	STUDENT TUITION AND FEES	\$6,000
		5	SALES AND SERVICE FEES	\$2,000
	TOTAL ACADEMIC SUPPORT			\$8,000
300	STUDENT SERVICES	4	STUDENT TUITION AND FEES	\$8,400
		5	SALES AND SERVICE FEES	\$24,500
		6	FACILITIES REVENUE	\$2,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$30,000
		9	OTHER REVENUES	\$4,000
	TOTAL STUDENT SERVICES			\$68,900
400	PUBLIC SERV/CONT ED	4	STUDENT TUITION AND FEES	\$194,225
		5	SALES AND SERVICE FEES	\$376,000
		9	OTHER REVENUES	(\$29,700)
	TOTAL PUBLIC SERV/CONT ED			\$540,525
600	AUXILIARY SERV	4	STUDENT TUITION AND FEES	\$101,230
		5	SALES AND SERVICE FEES	\$1,661,795
		6	FACILITIES REVENUE	\$2,100
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$20,000
		9	OTHER REVENUES	\$83,100
	TOTAL AUXILIARY SERV			\$1,868,225
700	OPER & MAINT PLANT	4	STUDENT TUITION AND FEES	\$9,070
		5	SALES AND SERVICE FEES	\$6,000
	TOTAL OPER & MAINT PLANT			\$15,070
800	INSTITUTIONAL SUPPORT	7	INVESTMENT REVENUE	\$165,500
	TOTAL INSTITUTIONAL SUPPORT			\$165,500
900	SCH/STUDENT GRNT/WAIVERS	5	SALES AND SERVICE FEES	\$183,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$43,000
		9	OTHER REVENUES	\$90,700
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$316,700
	TOTAL AUXILIARY ENTERPRISE REVENUES			\$2,982,920

FISCAL YEAR 2026 BUDGET BY PROGRAM

05 AUXILIARY ENTERPRISE

EXPENSES

200	ACADEMIC SUPPORT	3	CONTRACTUAL SERVICES	\$3,250
		4	GENERAL MATERIAL & SUPPLIES	\$15,000
		5	TRAVEL AND CONF./MEETING	\$250
		9	OTHER EXPENDITURES	\$150
	TOTAL ACADEMIC SUPPORT			\$18,650
300	STUDENT SERVICES	3	CONTRACTUAL SERVICES	\$37,800
		4	GENERAL MATERIAL & SUPPLIES	\$55,900
		5	TRAVEL AND CONF./MEETING	\$2,100
		6	FIXED CHARGES	\$200
		8	CAPITAL OUTLAY	\$6,000
		9	OTHER EXPENDITURES	\$9,150
	TOTAL STUDENT SERVICES			\$111,150
400	PUBLIC SERV/CONT ED	1	SALARIES	\$290,500
		2	EMPLOYEE BENEFITS	\$7,225
		3	CONTRACTUAL SERVICES	\$36,300
		4	GENERAL MATERIAL & SUPPLIES	\$77,050
		5	TRAVEL AND CONF./MEETING	\$11,750
		6	FIXED CHARGES	\$12,850
		8	CAPITAL OUTLAY	\$5,000
		9	OTHER EXPENDITURES	\$10,800
	TOTAL PUBLIC SERV/CONT ED			\$451,475
600	AUXILIARY SERV	1	SALARIES	\$1,996,108
		2	EMPLOYEE BENEFITS	\$267,236
		3	CONTRACTUAL SERVICES	\$293,701
		4	GENERAL MATERIAL & SUPPLIES	\$868,011
		5	TRAVEL AND CONF./MEETING	\$483,650
		6	FIXED CHARGES	\$246,690
		8	CAPITAL OUTLAY	\$97,500
		9	OTHER EXPENDITURES	\$146,425
	TOTAL AUXILIARY SERV			\$4,399,321
700	OPER & MAINT PLANT	3	CONTRACTUAL SERVICES	\$42,000
		4	GENERAL MATERIAL & SUPPLIES	\$5,070
		9	OTHER EXPENDITURES	\$1,000
	TOTAL OPER & MAINT PLANT			\$48,070
900	SCH/STUDENT GRNT/WAIVERS	4	GENERAL MATERIAL & SUPPLIES	\$1,500
		9	OTHER EXPENDITURES	\$334,700
	TOTAL SCH/STUDENT GRNT/WAIVERS			\$336,200
	TOTAL AUXILIARY ENTERPRISE EXPENSES			\$5,364,866

**FISCAL YEAR 2026
BUDGET BY FUND****07 WORKING CASH FUND****TRANSFERS**

8110	TRANSFERS TO OTHER FUNDS	\$225,000	
	TRANSFERS		\$225,000
	TOTAL WORKING CASH FUND TRANSFERS		\$225,000

REVENUES

702000	TIME DEPOSIT & NOW ACCOUNTS	\$225,000	
	INVESTMENT REVENUE		\$225,000
	TOTAL WORKING CASH FUND REVENUES		\$225,000

**FISCAL YEAR 2026
BUDGET BY PROGRAM**

07 WORKING CASH FUND

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	\$225,000
	TOTAL INSTITUTIONAL SUPPORT			\$225,000
	TOTAL WORKING CASH FUND TRANSFERS			\$225,000

REVENUES

800	INSTITUTIONAL SUPPORT	7	INVESTMENT REVENUE	\$225,000
	TOTAL INSTITUTIONAL SUPPORT			2255,000
	TOTAL WORKING CASH FUND REVENUES			\$225,000

**FISCAL YEAR 2026
BUDGET BY FUND****11 AUDIT****REVENUES**

101001	CURRENT TAXES	\$102,500	.
	LOCAL GOVERNMENTAL SOURCES		\$102,500
702000	TIME DEPOSIT & NOW ACCOUNTS	\$150	
	INVESTMENT REVENUE		\$150
	TOTAL AUDIT REVENUES		\$102,650

EXPENSES

3100	AUDIT SERVICES	\$98,900	
	CONTRACTUAL SERVICES		\$98,900
	TOTAL AUDIT EXPENSES		\$98,900

**FISCAL YEAR 2026
BUDGET BY PROGRAM****11 AUDIT****REVENUES**

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$102,500
		7	INVESTMENT REVENUE	\$150
	TOTAL INSTITUTIONAL SUPPORT			\$102,650
	TOTAL AUDIT REVENUES			\$102,650

EXPENSES

800	INSTITUTIONAL SUPPORT	3	CONTRACTUAL SERVICES	\$98,900
	TOTAL INSTITUTIONAL SUPPORT			\$98,900
	TOTAL AUDIT EXPENSES			\$98,900

FISCAL YEAR 2026 BUDGET BY FUND

12 LIAB, PROTECT, SETTLEMENT

REVENUES

101001	CURRENT TAXES	\$1,500,000	
	LOCAL GOVERNMENTAL SOURCES		\$1,500,000
702000	TIME DEPOSIT & NOW ACCOUNTS	\$100	
	INVESTMENT REVENUE		\$100
	TOTAL LIAB, PROTECT, SETTLEMENT REVENUES		\$1,500,100

EXPENSES

2200	WORKMAN COMP.INSURANCE	\$150,775	
2400	UNEMPLOYMENT INSURANCE	\$300,000	
2500	MEDICARE	\$285,000	
	EMPLOYEE BENEFITS		\$735,775
3500	LEGAL SERVICES	\$100,000	
3900	OTHER CONTRACTUAL SERVICES	\$176,556	
	CONTRACTUAL SERVICES		\$276,556
6500	GENERAL INSURANCE	\$573,548	
	FIXED CHARGES		\$573,548
	TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES		\$1,585,879

**FISCAL YEAR 2026
BUDGET BY PROGRAM**

12 LIAB, PROTECT, SETTLEMENT

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$1,500,000
		7	INVESTMENT REVENUE	\$100
	TOTAL INSTITUTIONAL SUPPORT			\$1,500,100
	TOTAL LIAB, PROTECT, SETTLEMENT REVENUES			\$1,500,100

EXPENSES

800	INSTITUTIONAL SUPPORT	2	EMPLOYEE BENEFITS	\$735,775
		3	CONTRACTUAL SERVICES	\$276,556
		6	FIXED CHARGES	\$573,548
	TOTAL INSTITUTIONAL SUPPORT			\$1,585,879
	TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES			\$1,585,879

FISCAL YEAR 2026 BUDGET BY FUND

06 RESTRICTED PURPOSES

REVENUES

209000	OTHER ILL GOVERNMENTAL SOURCES	\$1,338,482	
	STATE GOVERNMENTAL SOURCES		\$1,338,482
301001	DIRECT	\$8,899,145	
301002	PASS-THROUGH DOE	\$554,654	
	FEDERAL GOVERNMENTAL SOURCES		\$9,453,799
509002	DONATIONS	\$4,000	
	SALES AND SERVICE FEES		\$4,000
909005	OTHER INCOME	\$1,271,000	
	OTHER REVENUES		\$1,271,000
	TOTAL RESTRICTED PURPOSES REVENUES		\$12,067,281

EXPENSES

4109	OTHER SUPPLIES	\$3,000	
	GENERAL MATERIAL & SUPPLIES		\$3,000
9900	OTHER	\$12,063,281	
	OTHER EXPENDITURES		\$12,063,281
	TOTAL RESTRICTED PURPOSES EXPENSES		\$12,066,281

FISCAL YEAR 2026 BUDGET BY PROGRAM

06 RESTRICTED PURPOSES

REVENUES

400	PUBLIC SERV/CONT ED	5	SALES AND SERVICE FEES	\$4,000
	TOTAL PUBLIC SERV/CONT ED			\$4,000
800	INSTITUTIONAL SUPPORT	2	STATE GOVERNMENTAL	\$1,338,482
		3	FEDERAL GOVERNMENTAL	\$9,453,799
		9	OTHER REVENUES	\$1,271,000
	TOTAL INSTITUTIONAL SUPPORT			\$12,063,281
	TOTAL RESTRICTED PURPOSES REVENUES			\$12,067,281

EXPENSES

400	PUBLIC SERV/CONT ED	4	GENERAL MATERIAL & SUPPLIES	\$3,000
	TOTAL PUBLIC SERV/CONT ED			\$3,000
800	INSTITUTIONAL SUPPORT	9	OTHER EXPENDITURES	\$12,063,281
	TOTAL INSTITUTIONAL SUPPORT			\$12,063,281
	TOTAL RESTRICTED PURPOSES EXPENSES			\$12,066,281