FY2027 BUDGET

Illinois Eastern Community College
District No. 529

FY2027 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, 2026 - June 30, 2027

2027 BUDGET

BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 529

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:	**Responsibility:**	**Integrity:**	**Respect:**	**Accessibility:**
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.	Encouraging personal growth and learning through leadership, citizenship, and accountability.	Providing an environment where people are encouraged and empowered to do the right thing in their work and interactions with others.	Recognizing and appreciating our similarities and our differences, we demonstrate mutual regard for others through our words and actions.	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 2027

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, 2026, and ending June 30, 2027.

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 September 2026, 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, 2026, and ending June 30, 2027.

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

The Yeas being ________ ( ) and the Nays being ________ ( ) the Chairman declared the budget as of the 15th day of September 2026 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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TABLE OF CONTENTS Continued:

FISCAL YEAR 2027 BUDGET
SUMMARY STATEMENT OF OPERATING FUNDS
REVENUES AND EXPENDITURES

EDUCATIONAL FUND	
Revenue	$29,859,439
Expense	(29,174,072)
Transfer – Out	(2,672,492)
Excess (Deficiency)	(1,987,125)
Transfer – In	360,000
Reserve for Contingencies	(100,000)
Cash Balance – Beg. of Year	8,725,165
Cash Balance – End of Year	6,998,040
OPERATIONS & MAINTENANCE FUND	
Revenue	$4,322,450
Expense	(4,607,667)
Transfer – Out	0
Excess (Deficiency)	(285,217)
Transfer – In	0
Reserve for Contingencies	(35,000)
Cash Balance – Beg. of Year	1,034,257
Cash Balance – End of Year	714,040
TOTAL OPERATING FUNDS	
Revenue	$34,181,889
Expense	(33,781,739)
Transfer – Out	(2,672,492)
Excess (Deficiency)	(2,272,342)
Transfer – In	360,000
Reserve for Contingencies	(135,000)
Cash Balance – Beg. of Year	9,759,422
Cash Balance – End of Year	7,712,080

The official budget, which is accurately summarized in this document, was approved by the Board of Trustees as of the 15th day of September 2026.

ATTEST:____________________________________

Secretary, Board of Trustees

FISCAL YEAR 2027 BUDGET
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS
REVENUES AND EXPENDITURES

OPERATIONS & MAINTENANCE FUND RESTRICTED	
Revenue	$15,758,291
Expense	(21,709,105)
Transfer – Out	0
Excess (Deficiency)	(5,950,814)
Transfer – In	100,000
Reserve for Contingencies	0
Cash Balance – Beg. of Year	10,100,347
Cash Balance – End of Year	4,249,533
BOND AND INTEREST FUND	
Revenue	$2,530,823
Expense	(2,770,825)
Transfer – Out	0
Excess (Deficiency)	(240,002)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	270,361
Cash Balance – End of Year	30,359
AUXILIARY FUND	
Revenue	$2,548,805
Expense	(5,089,062)
Transfer – Out	(210,000)
Excess (Deficiency)	(2,750,257)
Transfer – In	2,672,492
Reserve for Contingencies	0
Cash Balance – Beg. of Year	1,173,630
Cash Balance – End of Year	1,095,865
WORKING CASH FUND	
Revenue	$250,000
Expense	0
Transfer – Out	0
Excess (Deficiency)	250,000
Transfer – In	(250,000)
Principal Received	100,000
Reserve for Contingencies	0
Cash Balance – Beg. of Year	4,734,299
Cash Balance – End of Year	4,834,299

FISCAL YEAR 2027 BUDGET
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS
REVENUES AND EXPENDITURES

AUDIT FUND	
Revenue	$102,650
Expense	(102,500)
Transfer – Out	0
Excess (Deficiency)	150
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	22,568
Cash Balance – End of Year	22,718
LIABILITY & PROTECTION FUND	
Revenue	$1,437,800
Expense	(1,867,113)
Transfer – Out	0
Excess (Deficiency)	(429,313)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	629,202
Cash Balance – End of Year	199,889
RESTRICTED PURPOSES FUND	
Revenue	10,424,526
Expense	(10,428,526)
Transfer – Out	0
Excess (Deficiency)	(4,000)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	266,016
Cash Balance – End of Year	262,016

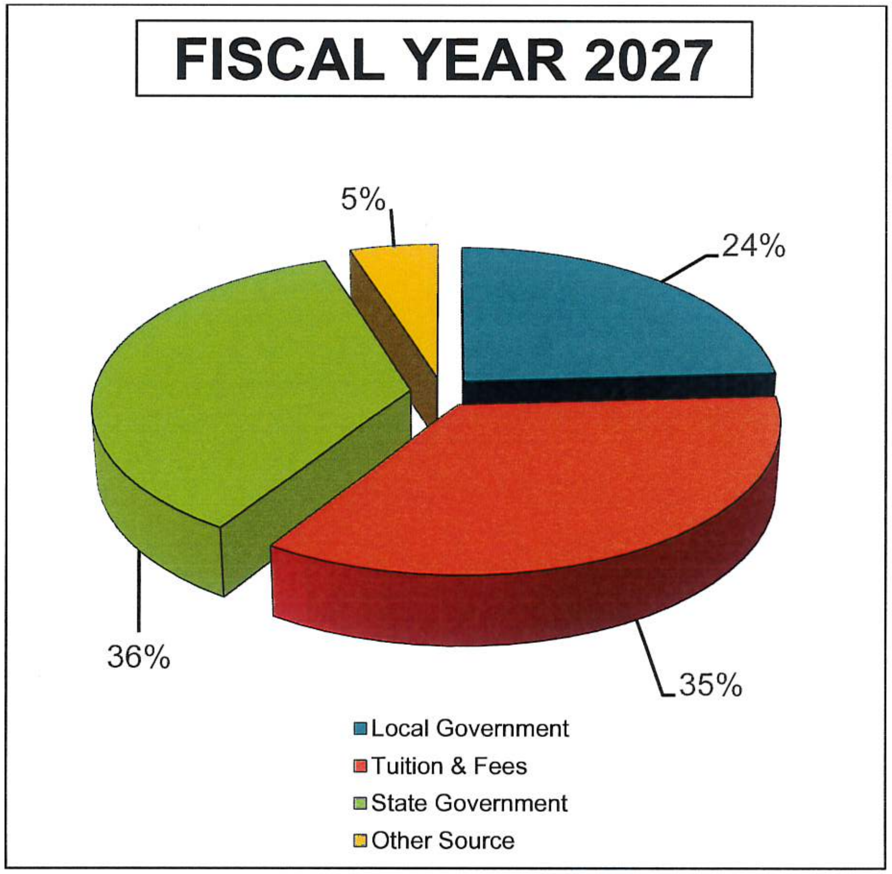
FISCAL YEAR 2027 BUDGET
OPERATING FUNDS
SUMMARY OF FISCAL YEAR 2026-2027 ESTIMATED REVENUE

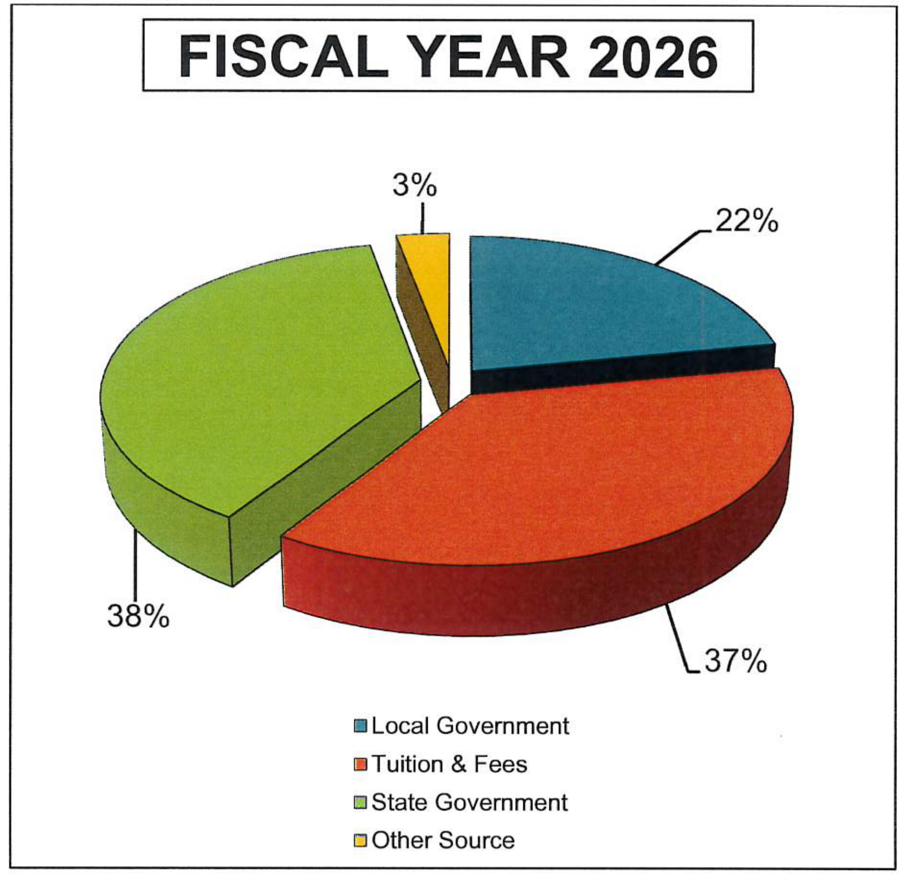
	Education Fund	Operations & Maintenance Fund	Total Operating Funds	%
OPERATING REVENUES BY SOURCE				
Local Government:				
Current Taxes	$5,405,744	$1,990,250	$7,395,994	
Corporate Personal Property Replacement Tax	227,000	873,000	1,100,000	
Other Local Government Sources	0	0	0	
TOTAL LOCAL GOVERNMENT	$5,632,744	$2,863,250	$8,495,994	24%
State Government:				
ICCB Credit Hour Grant	$3,560,073	$213,750	$3,773,823	
ICCB Equalization Grant	7,892,560	0	7,892,560	
Other Government Sources	511,062	0	511,062	
TOTAL STATE GOVERNMENT	$11,963,695	$213,750	$12,177,445	36%
Student Tuition and Fees:				
Tuition	$8,769,350	$0	$8,769,350	
Fees	2,230,650	859,750	3,090,400	
TOTAL TUITION AND FEES	$11,000,000	$859,750	$11,859,750	35%
Other Sources:				
Investment Revenue	$575,000	$130,000	$705,000	
Building Rental	0	80,700	80,700	
Sales and Service	65,000	0	65,000	
Other	623,000	175,000	798,000	
TOTAL OTHER SOURCES	$1,263,000	$385,700	$1,648,700	5%
TOTAL FY2027 BUDGETED REVENUE	$29,859,439	$4,322,450	$34,181,889	100%

FISCAL YEAR 2027 BUDGET
OPERATING FUNDS
SUMMARY OF FISCAL YEAR 2026-2027 ESTIMATED EXPENDITURES

	Educational Fund	Operations & Maintenance Fund	Total Operating Funds	%
BY PROGRAM				
Instruction	$13,403,752	$0	$13,403,752	37%
Academic Support	526,873	0	526,873	2%
Student Services	2,250,529	0	2,250,529	6%
Public Service	111,136	0	111,136	0%
Auxiliary Services	0	15,000	15,000	0%
Operation & Maintenance of Plant	0	4,392,189	4,392,189	12%
Institutional Support	8,447,468	235,478	8,682,946	24%
Scholarships, Student Grants, Waivers	4,534,314	0	4,534,314	13%
	$29,274,072	$4,642,667	$33,916,739	94%
TRANSFERS	$2,312,492	$0	$2,312,492	6%
TOTAL FY2027 BUDGETED EXPENDITURES	$31,586,564	$4,642,667	$36,229,231	100%
BY OBJECT				
Salaries	$16,737,002	$1,486,579	$18,223,581	50%
Employee Benefits	2,919,980	371,445	3,291,425	9%
Contractual Services	1,835,940	586,425	2,422,365	7%
General Materials & Supplies	1,661,310	340,800	2,002,110	6%
Conference & Meeting Expense	261,673	300	261,973	1%
Fixed Charges	43,943	0	43,943	0%
Provision for Contingency	100,000	35,000	135,000	0%
Utilities	0	1,711,618	1,711,618	5%
Capital Outlay	1,019,970	110,500	1,130,470	3%
Other	4,694,254	0	4,694,254	13%
	$29,274,072	$4,642,667	$33,916,739	94%
TRANSFERS	$2,312,492	$0	$2,312,492	6%
TOTAL FY2027 BUDGETED EXPENDITURES	$31,586,564	$4,642,667	$36,229,231	100%

OPERATING FUNDS
BUDGETED REVENUE COMPARISON

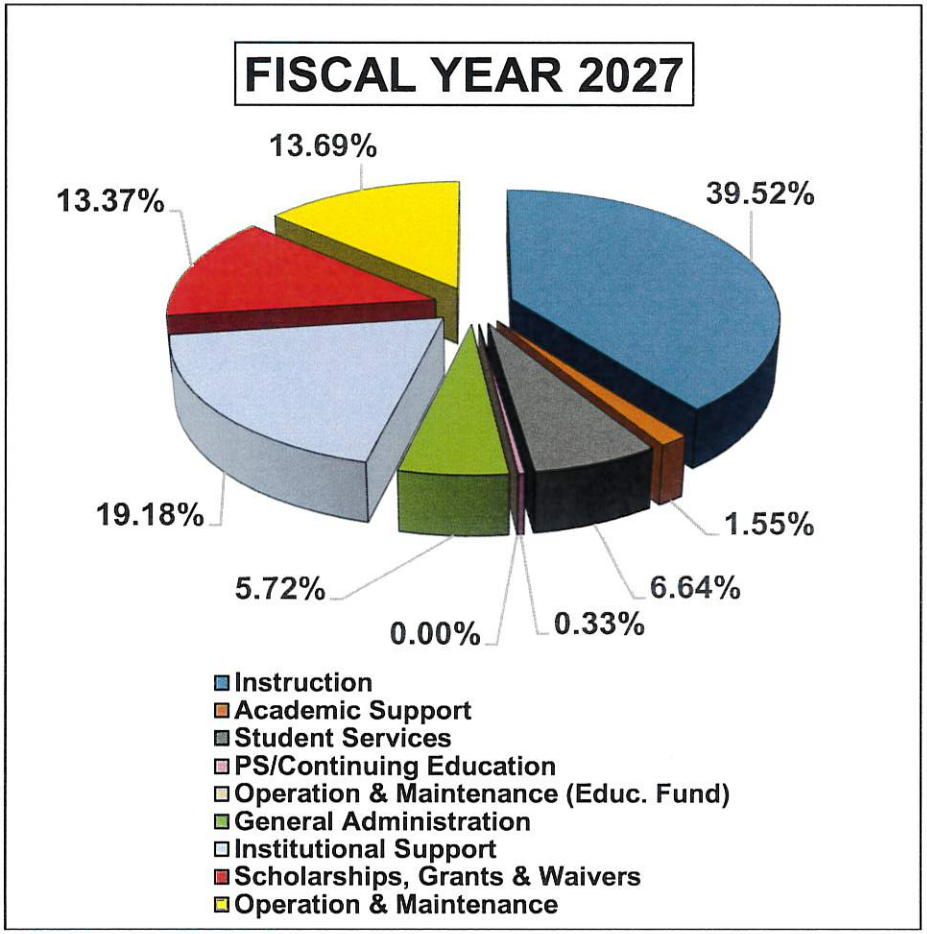


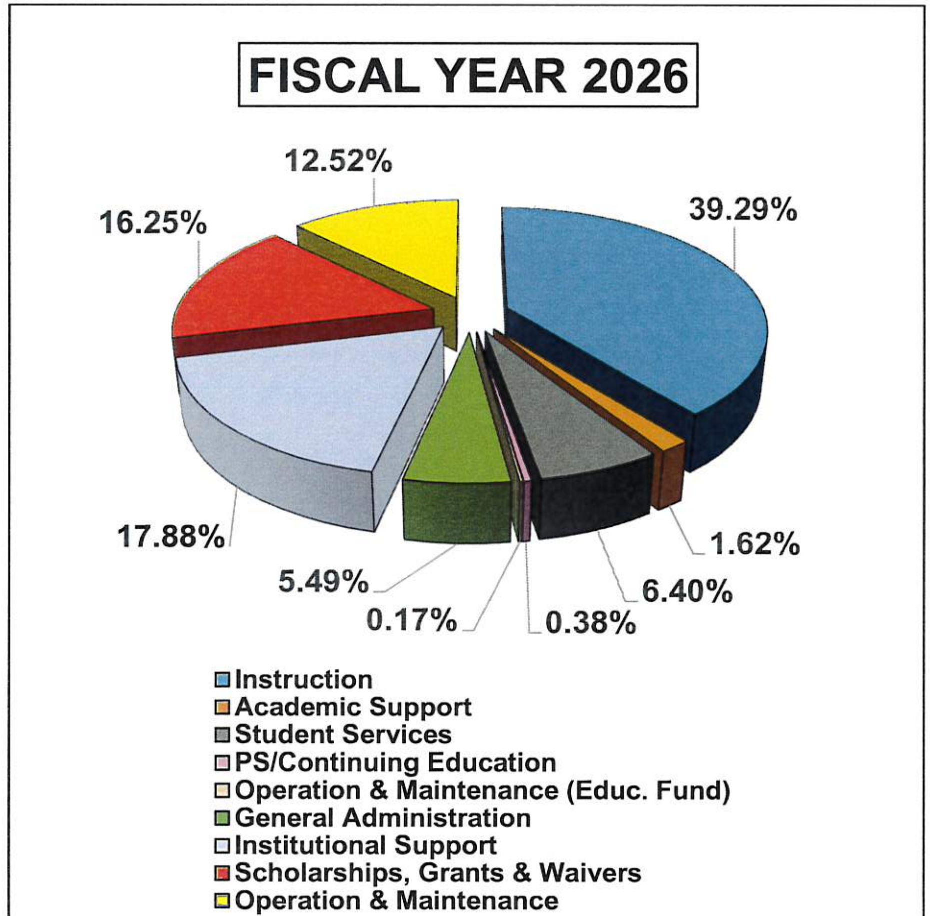


ILLINOIS EASTERN COMMUNITY COLLEGES
FISCAL YEARS 2026 AND 2027 BUDGET COMPARISON
OPERATING FUNDS (EDUCATION, OPERATIONS AND MAINTENANCE)
EXPENDITURES BY LOCATION AND BY PROGRAM

LOCATION	EDUCATION FUND																		Oper. & Maint. Funds Total		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							
	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027
Academic Affairs & FCC	9,996,619	11,089,699	0	0	565,763	585,907	73,963	81,636	11,500	0	365,157	376,008	119,375	154,830	630,000	0	11,762,377	12,288,080	546,020	657,004	12,308,397	12,945,084	36.95%	38.17%
Institutional Outreach & LTC	811,924	570,563	0	0	149,815	191,331	0	0	18,650	0	218,184	208,483	430,214	172,024	810,000	0	2,438,787	1,142,401	1,014,446	1,151,669	3,453,233	2,294,070	10.37%	6.76%
Business Operations & OCC	896,203	443,529	0	0	0	0	38,500	16,000	10,000	0	220,444	273,671	631,697	628,927	745,500	0	2,542,344	1,362,127	940,484	1,049,753	3,482,828	2,411,880	10.46%	7.11%
Student Affairs & WVC	534,507	373,637	0	0	383,911	418,934	0	0	9,000	0	238,928	226,162	125,775	111,825	1,100,000	0	2,392,121	1,130,558	951,214	1,082,050	3,343,335	2,212,608	10.04%	6.52%
Workforce Education	808,015	724,102	0	0	51,497	51,529	0	0	0	0	77,697	79,879	14,725	13,195	1,800,000	1,300,000	2,751,934	2,168,705	600	0	2,752,534	2,168,705	8.26%	6.40%
District Office	0	0	0	0	0	0	13,500	13,500	8,600	0	82,035	83,340	51,800	45,325	0	0	155,935	142,165	37,350	38,915	193,285	181,080	0.58%	0.53%
District Wide	37,500	202,222	539,929	526,873	983,152	1,002,828	0	0	0	0	626,312	692,186	4,581,085	5,381,613	326,012	3,234,314	7,093,990	11,040,036	678,864	663,276	7,772,854	11,703,312	23.34%	34.51%
Grand Totals	13,084,768	13,403,752	539,929	526,873	2,134,138	2,250,529	125,963	111,136	57,750	0	1,828,757	1,939,729	5,954,671	6,507,739	5,411,512	4,534,314	29,137,488	29,274,072	4,168,978	4,642,667	33,306,466	33,916,739	100.0%	100.00%
% Operating Funds Budget	39.29%	39.52%	1.62%	1.55%	6.40%	6.64%	0.38%	0.33%	0.17%	0.00%	5.49%	5.72%	17.88%	19.18%	16.25%	13.37%	87.48%	86.31%	12.52%	13.69%	100.00%	100.00%		

OPERATING FUNDS BUDGETED EXPENDITURES BY PROGRAM COMPARISON

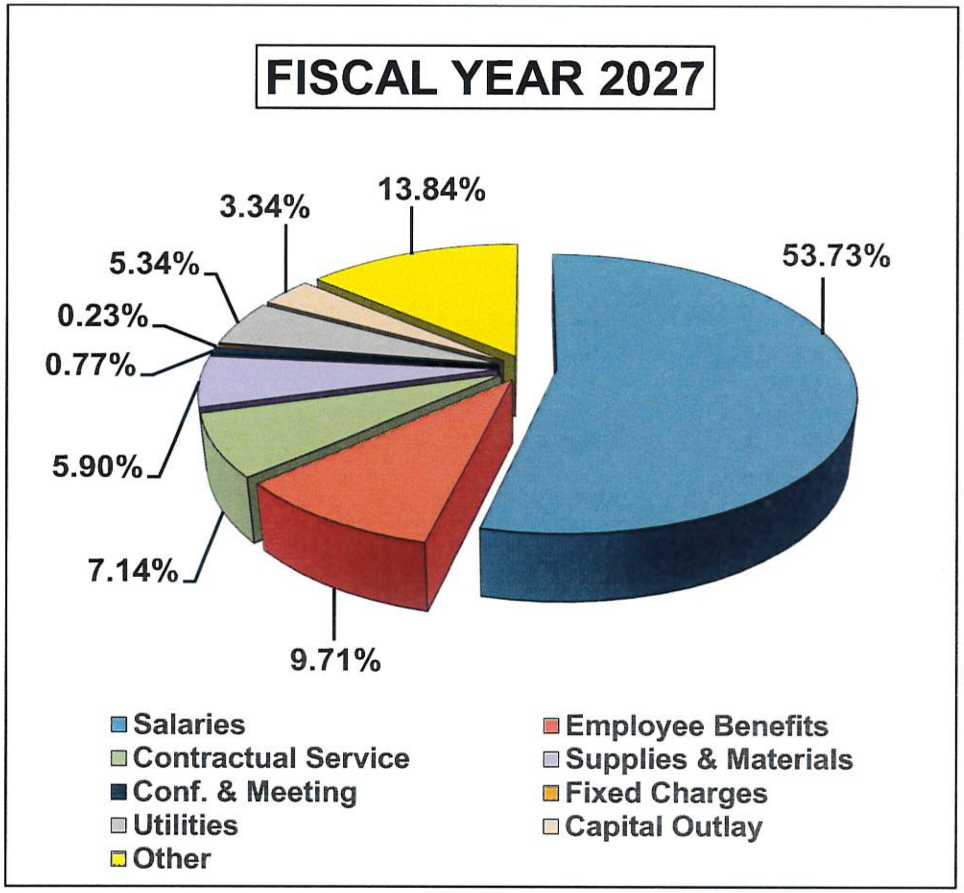


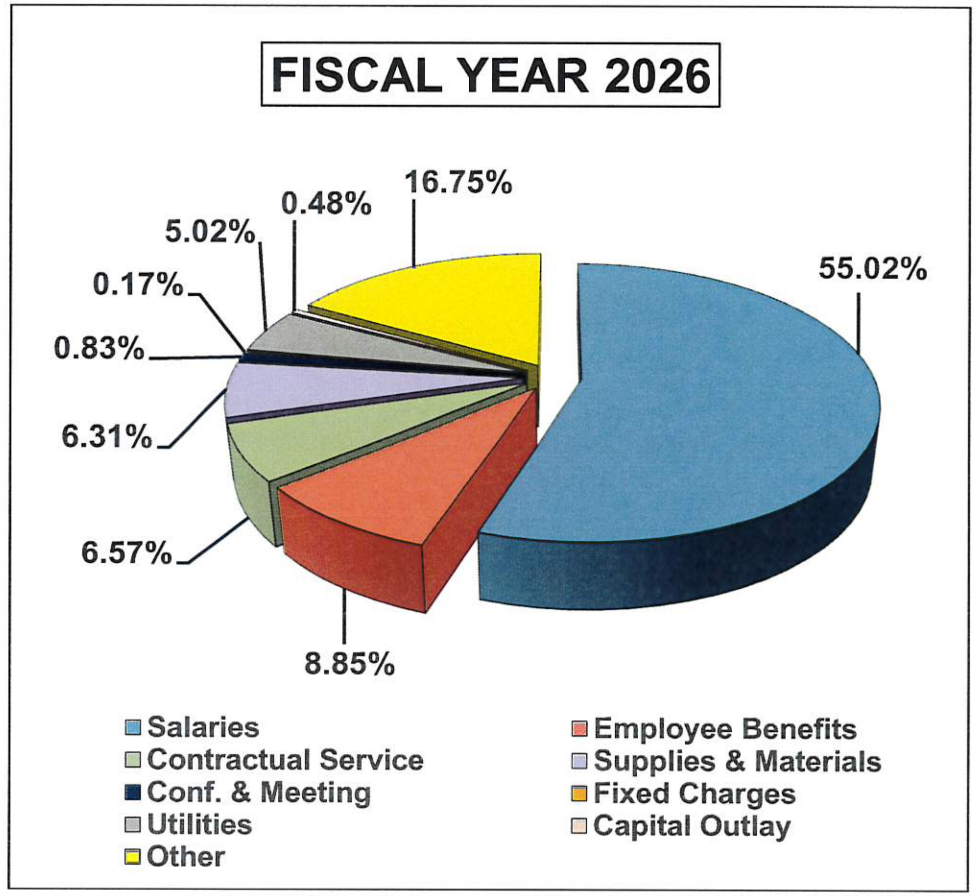


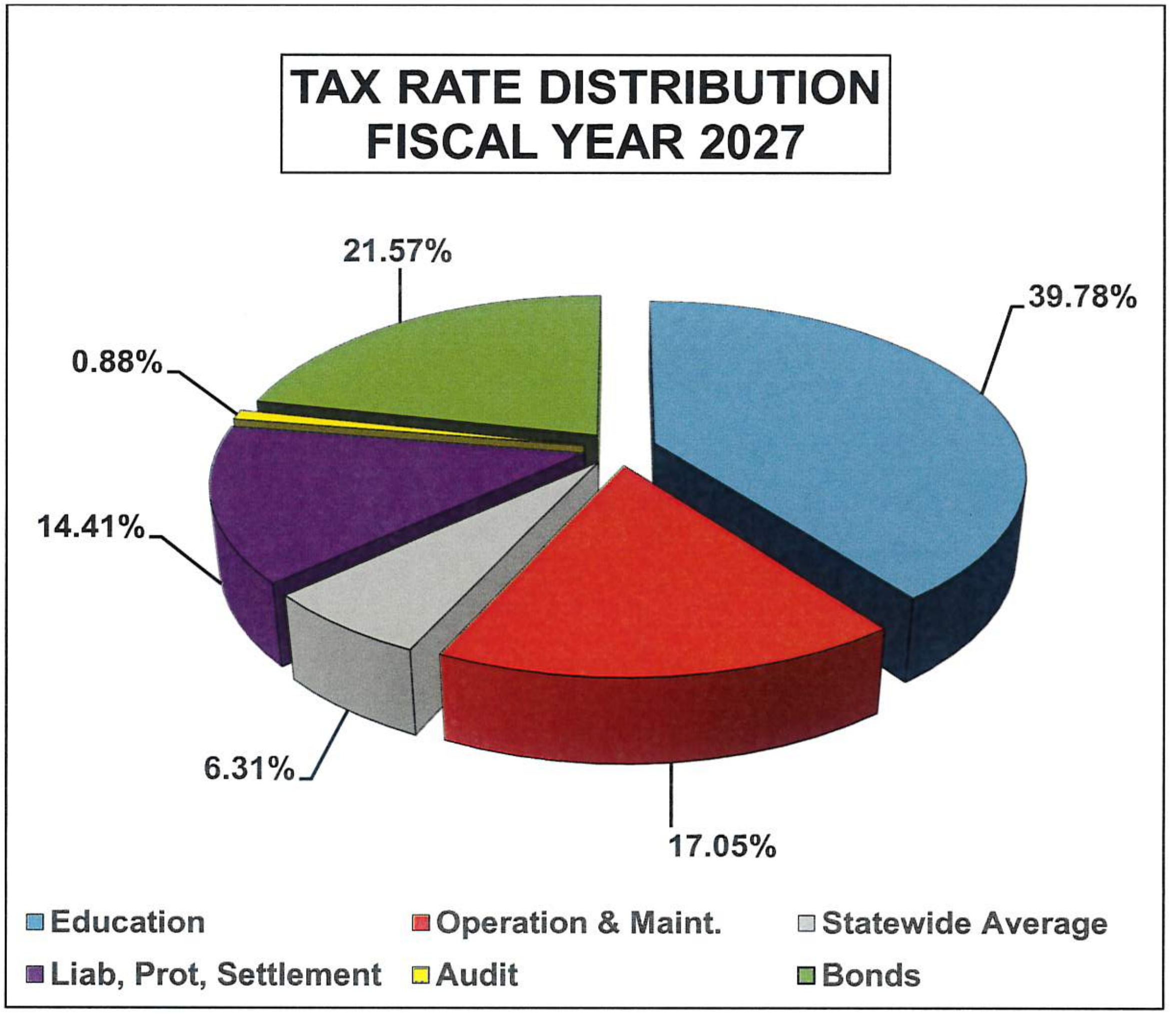
ILLINOIS EASTERN COMMUNITY COLLEGES
FISCAL YEARS 2026 AND 2027 BUDGET COMPARISON
OPERATING FUNDS (EDUCATION, OPERATIONS AND MAINTENANCE)
EXPENDITURES BY ACCOUNT AND BY PROGRAM

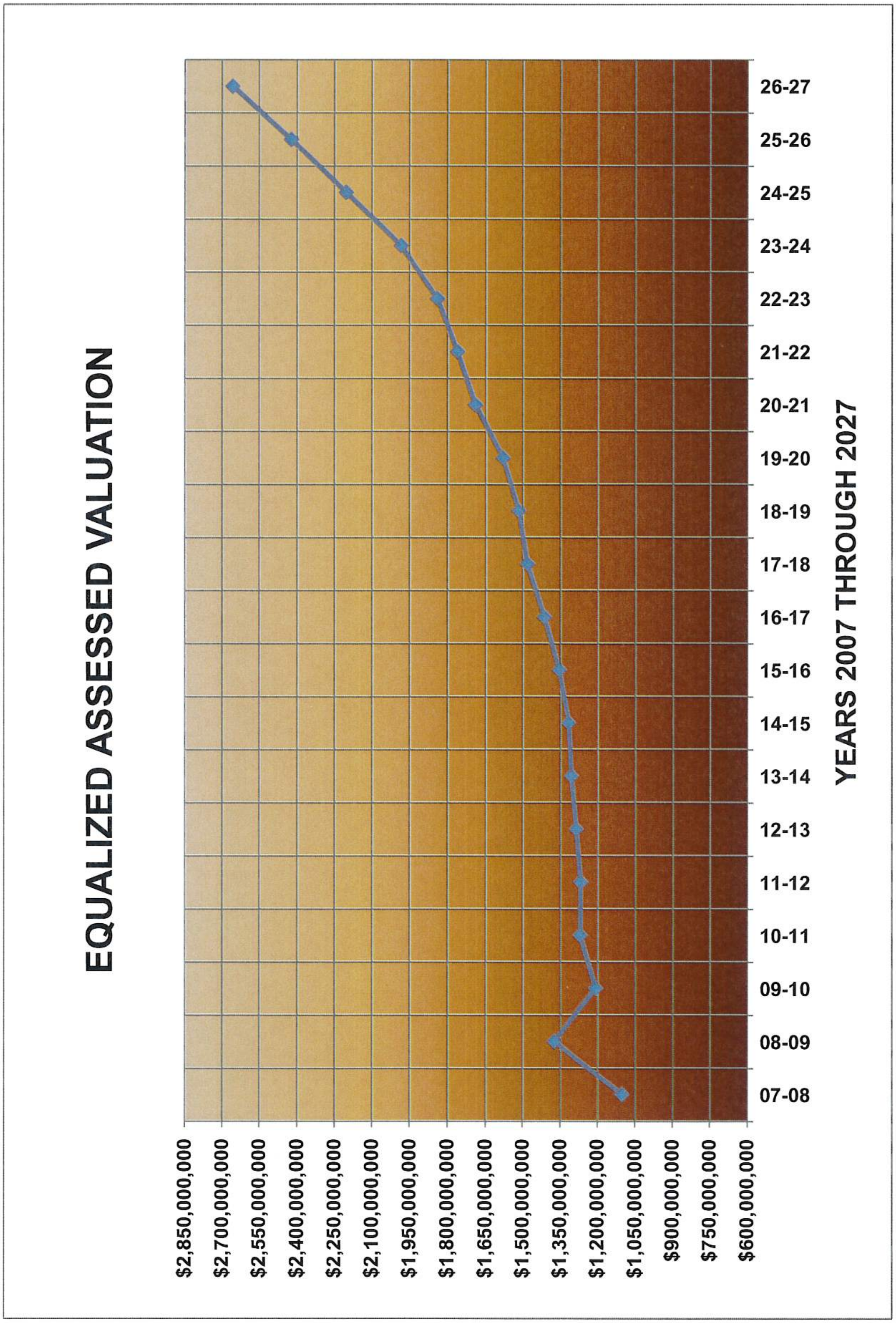
ACCOUNTS	EDUCATION FUND																		Oper. & Maint. Funds Total		Operating Funds Grand Total		% Oper. Funds Budget	
	Instruction		Academic Support		Student Services		PS/ Continuing Education		Operations & Maint.		General Administration		Institutional Support		Sch, Grants, Waivers		Education Fund Total							
	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027	2026	2027
Salaries	10,625,923	10,052,891	381,279	381,398	1,584,447	1,720,384	83,753	57,361	0	0	1,688,007	1,811,429	2,589,592	2,713,539	0	0	16,953,001	16,737,002	1,370,574	1,486,579	18,323,575	18,223,581	55.02%	53.73%
Employee Benefits	1,468,700	1,652,445	66,150	67,225	267,400	289,800	14,850	25,225	0	0	26,500	28,600	794,250	856,685	0	0	2,637,850	2,919,980	309,025	371,445	2,946,875	3,291,425	8.85%	9.71%
Contract. Services	390,993	409,498	13,000	2,500	36,484	51,410	20,810	22,000	0	0	56,400	32,400	1,082,263	1,318,132	0	0	1,599,950	1,835,940	588,529	586,425	2,188,479	2,422,365	6.57%	7.14%
Supplies & Materials	387,919	354,670	69,500	69,750	183,847	116,900	5,050	5,050	0	0	20,750	21,250	1,131,445	1,093,690	0	0	1,798,511	1,661,310	304,200	340,800	2,102,711	2,002,110	6.31%	5.90%
Conf. & Mtg. Expenses	132,783	126,103	8,000	4,000	53,770	63,420	1,500	1,500	0	0	28,700	33,800	52,195	32,850	0	0	276,948	261,673	300	300	277,248	261,973	0.83%	0.77%
Fixed Charges	2,600	3,100	0	0	0	0	0	0	0	0	0	0	55,376	40,843	0	0	57,976	43,943	0	35,000	57,976	78,943	0.17%	0.23%
Plant Utilities	0	0	0	0	0	0	0	0	57,750	0	0	0	101,300	100,000	0	0	159,050	100,000	1,511,350	1,711,618	1,670,400	1,811,618	5.02%	5.34%
Capital Outlay	55,000	784,970	0	0	0	0	0	0	0	0	0	0	20,000	235,000	0	0	75,000	1,019,970	85,000	110,500	160,000	1,130,470	0.48%	3.34%
Other	20,850	20,075	2,000	2,000	8,190	8,615	0	0	0	0	8,400	12,250	128,250	117,000	5,411,512	4,534,314	5,579,202	4,694,254	0	0	5,579,202	4,694,254	16.75%	13.84%
Grand Totals	13,084,768	13,403,752	539,929	526,873	2,134,138	2,250,529	125,963	111,136	57,750	0	1,828,757	1,939,729	5,954,671	6,507,739	5,411,512	4,534,314	29,137,488	29,274,072	4,168,978	4,642,667	33,306,466	33,916,739	100.00%	100.00%
% Operating Funds Budget	39.29%	39.52%	1.62%	1.55%	6.40%	6.64%	0.38%	0.33%	0.17%	0.00%	5.49%	5.72%	17.88%	19.18%	16.25%	13.37%	87.48%	86.31%	12.52%	13.69%	100.00%	100.00%		

OPERATING FUNDS
BUDGETED EXPENDITURES
BY OBJECT COMPARISON






TAX RATE DISTRIBUTION
FISCAL YEAR 2027
21.57%
39.78%
0.88%
14.41%
6.31%
17.05%
Education
Operation & Maint.
Statewide Average
Liab, Prot, Settlement
Audit
Bonds



EQUALIZED ASSESSED VALUATION
YEARS 2007 THROUGH 2027
07-08
08-09
09-10
10-11
11-12
12-13
13-14
14-15
15-16
16-17
17-18
18-19
19-20
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21-22
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23-24
24-25
25-26
26-27
$2,850,000,000
$2,700,000,000
$2,550,000,000
$2,400,000,000
$2,250,000,000
$2,100,000,000
$1,950,000,000
$1,800,000,000
$1,650,000,000
$1,500,000,000
$1,350,000,000
$1,200,000,000
$1,050,000,000
$900,000,000
$750,000,000
$600,000,000

FISCAL YEAR 2027
BUDGET BY FUND

01	**EDUCATIONAL FUND**		
TRANSFERS			
8120	OPER TRANS TO OTHER FUNDS	$2,672,492	
8220	OPER TRS FROM OTHER FUNDS	($360,000)	
	TRANSFERS		**$2,312,492**
	TOTAL EDUCATIONAL FUND TRANSFERS		**$2,312,492**
REVENUES			
101001	CURRENT TAXES	$4,673,917	
101002	SPECIAL TAX LEVY	$731,827	
103500	CORPORATE PERS PROP TAX	$227,000	
	LOCAL GOVERNMENTAL SOURCES		**$5,632,744**
201001	BASE OPERATING GRANTS(CR.HR.)	$3,560,073	
201002	EQUALIZATION GRANTS	$7,892,560	
201003	SPECIAL POPULATIONS GRANT	$511,062	
	STATE GOVERNMENTAL SOURCES		**$11,963,695**
401099	OTHER TUIT - ACT	($50,000)	
4010F1	RESIDENT FALL FY26	$2,694,675	
4010F3	OUT-OF-DIST FALL FY26	$600,000	
4010F5	OUT-OF-STATE FALL FY26	$275,000	
4010F7	INTRNL FALL FY26	$500,000	
4010P1	RESIDENT SPRING FY26	$2,374,675	
4010P3	OUT OF DIST SPRING FY26	$700,000	
4010P5	OUT-OF-STATE SPRING FY26	$300,000	
4010P7	INTRNL SPRING FY26	$450,000	
4010S1	RESIDENT SUMMER FY26	$625,000	
4010S3	OUT OF DIST SUMMER FY26	$100,000	
4010S5	OUT-OF-STATE SUMMER FY26	$100,000	
4010S7	INTRNL SUMMER FY26	$100,000	
402001	LABORATORY FEES	$70,000	
402009	OTHER FEES	$131,000	
40209K	TECHNOLOGY FEES	$503,850	
40209T	TRANSCRIPT FEES	$24,000	
40209U	STUDENT SUPPORT FEES	$671,800	
40209Y	STUDENT ACTIVITY FEE	$170,000	

FISCAL YEAR 2027
BUDGET BY FUND

01	**EDUCATIONAL FUND**		
REVENUES			
4029HD	DUAL CREDIT COURSE FEE	$300,000	
4029RC	RECREATION CENTER FEE LTC	$40,000	
402ATI	ATI TESTING FEE	$300,000	
409006	INT TRANSPORT. FEE	$20,000	
	STUDENT TUITION AND FEES		**$11,000,000**
509003	SALES & SERVICE	$65,000	
	SALES AND SERVICE FEES		**$65,000**
702000	TIME DEPOSIT & NOW ACCOUNTS	$575,000	
	INVESTMENT REVENUE		**$575,000**
801000	NON-GOVT GIFTS OR GRANTS	$323,000	
	GIFTS, SCHL, GRANTS & BEQUESTS		**$323,000**
909005	OTHER INCOME	$300,000	
	OTHER REVENUES		**$300,000**
	TOTAL EDUCATIONAL FUND REVENUES		**$29,859,439**
EXPENSES			
1101	ADMINISTRATIVE FULL-TIME	$2,732,167	
1201	PROF/TECH FULL TIME	$4,313,225	
1202	PROF/TECH PART-TIME	$290,326	
1204	PROF/TECH PART-TIME TUTORS	$8,800	
1205	TECHNICAL OVERTIME	$1,000	
1301	TEACHING FACULTY FULL-TIME	$6,098,417	
1305	TEACHING FULL-TIME SUMMER	$317,650	
1306	FACULTY PART-TIME SUMMER	$119,386	
1307	FACULTY PART-TIME FALL	$323,350	
1308	FACULTY PART-TIME SPRING	$328,050	
13F4	TEACHING OVERLOAD FALL	$522,810	
13IC	TEACH FAC F-T INTERNET COURSES	$15,000	
13P4	TEACHING OVERLOAD SPRING	$478,635	
13PI	PART-TIME FAC INTERNET COURSES	$7,500	
1601	SECT. CLERICAL FULL-TIME	$1,026,888	
1602	SECT. CLERICAL PART-TIME	$130,298	
1604	SECT.CLERICAL OVERTIME	$1,000	
1802	STUDENTS TUTORS	$10,000	
1803	STUDENTS REGULAR	$12,500	
	SALARIES		**$16,737,002**

FISCAL YEAR 2027
BUDGET BY FUND

01 EDUCATIONAL FUND

EXPENSES

2101	MEDICAL INSURANCE	$2,333,190	
2102	DENTAL INSURANCE	$74,955	
2104	LIFE INSURANCE	$18,995	
21HS	HEALTH SAVINGS ACCOUNT	$187,000	
2800	RETIREES HEALTH INS.	$134,790	
2900	OTHER EMPLOYEE BENEFITS	$171,050	
	EMPLOYEE BENEFITS		**$2,919,980**
3200	CONSULTANTS	$41,980	
3400	MAINTENANCE SERVICES	$115,888	
3500	LEGAL SERVICES	$177,000	
3900	OTHER CONTRACTUAL SERVICES	$1,501,072	
	CONTRACTUAL SERVICES		**$1,835,940**
4101	OFFICE SUPPLIES	$110,970	
4102	INSTRUCTIONAL SUPPLIES	$252,525	
4103	LIBRARY SUPPLIES	$2,500	
4105	VEHICLE SUPPLIES	$154,500	
4108	COMPUTERS AND PERIPHERALS	$185,000	
4109	OTHER SUPPLIES	$120,700	
4200	PRINTING	$29,900	
4401	AUDIO/VISUAL MATERIALS	$2,000	
4402	COMPUTER SOFTWARE	$329,500	
4403	POSTAGE & FREIGHT	$49,850	
4500	BOOKS & BINDING COSTS	$1,750	
4600	PUBLICATION & DUES	$184,115	
4700	ADVERTISING	$233,000	
4900	OTHER MATERIAL & SUPPLIES	$5,000	
	GENERAL MATERIAL & SUPPLIES		**$1,661,310**
5100	CONF/MEETING EXPENSE	$76,020	
5201	TRAVEL IN-STATE INSTR.	$73,083	
5202	TRAVEL IN-STATE ADM.	$30,000	
5203	TRAVEL IN-STATE OTHER	$45,570	
5301	TRAVEL OUT-STATE INSTR.	$21,000	
5302	TRAVEL OUT-STATE ADM.	$3,900	
5303	TRAVEL OUT-STATE OTHER	$6,000	
5400	RECRUITMENT	$2,600	
5900	OTHER CONF./MEETING EXPENSE	$3,500	
	TRAVEL AND CONF./MEETING EXPENSE		**$261,673**

FISCAL YEAR 2027
BUDGET BY FUND

01	**EDUCATIONAL FUND**		
<u>EXPENSES</u>			
6100	RENTAL FACILITIES	$2,750	
6200	RENTAL EQUIPMENT	$900	
6500	GENERAL INSURANCE	$3,850	
6600	INST PAY/LEASE/PUR AGREEMENT	$36,443	
	FIXED CHARGES		**$43,943**
6800	PROV FOR CONTINGENCY	$100,000	
	PROV FOR CONTINGENCY		**$100,000**
8500	EQUIPMENT OFFICE	$150,000	
8600	EQUIPMENT INSTRUCTIONAL	$784,970	
8700	EQUIPMENT-SERVICE	$85,000	
	CAPITAL OUTLAY		**$1,019,970**
9103	INSTITUTIONAL WAIVERS	$2,830,000	
9103D	DISCRETIONARY WAIVERS	$1,520,000	
9199	OTHER TUITION WAIVERS	$184,314	
9900	OTHER	$100,065	
9902	STAFF DEVELOPMENT	$59,275	
9923	STUDENT FEES/BOOKS/SPLY - PSC	$600	
	OTHER EXPENDITURES		**$4,694,254**
	TOTAL EDUCATIONAL FUND EXPENSES		**$29,274,072**

FISCAL YEAR 2027
BUDGET BY PROGRAM

01 EDUCATIONAL FUND

TRANSFERS

100	INSTRUCTION	1	TRANSFERS	($110,000)
	TOTAL INSTRUCTION			**($110,000)**
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	$2,422,492
	TOTAL INSTITUTIONAL SUPPORT			**$2,422,492**
	TOTAL EDUCATIONAL FUND TRANSFERS			**$2,312,492**

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	$5,632,744
		2	STATE GOVERNMENTAL	$11,963,695
		4	STUDENT TUITION AND FEES	$11,000,000
		5	SALES AND SERVICE FEES	$65,000
		7	INVESTMENT REVENUE	$575,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	$323,000
		9	OTHER REVENUES	$300,000
	TOTAL INSTITUTIONAL SUPPORT			**$29,859,439**
	TOTAL EDUCATIONAL FUND REVENUES			**$29,859,439**

EXPENSES

100	INSTRUCTION	1	SALARIES	$10,052,891
		2	EMPLOYEE BENEFITS	$1,652,445
		3	CONTRACTUAL SERVICES	$409,498
		4	GENERAL MATERIAL & SUPPLIES	$354,670
		5	TRAVEL AND CONF/MEETING	$126,103
		6	FIXED CHARGES	$3,100
		8	CAPITAL OUTLAY	$784,970
		9	OTHER EXPENDITURES	$20,075
	TOTAL INSTRUCTION			**$13,403,752**
200	ACADEMIC SUPPORT	1	SALARIES	$381,398
		2	EMPLOYEE BENEFITS	$67,225
		3	CONTRACTUAL SERVICES	$2,500
		4	GENERAL MATERIAL & SUPPLIES	$69,750
		5	TRAVEL AND CONF/MEETING	$4,000
		9	OTHER EXPENDITURES	$2,000
	TOTAL ACADEMIC SUPPORT			**$526,873**
300	STUDENT SERVICES	1	SALARIES	$1,720,384
		2	EMPLOYEE BENEFITS	$289,800
		3	CONTRACTUAL SERVICES	$51,410
		4	GENERAL MATERIAL & SUPPLIES	$116,900
		5	TRAVEL AND CONF/MEETING	$63,420
		9	OTHER EXPENDITURES	$8,615
	TOTAL STUDENT SERVICES			**$2,250,529**

FISCAL YEAR 2027
BUDGET BY PROGRAM

01 EDUCATIONAL FUND

EXPENSES

400	PUBLIC SERV/CONT ED	1	SALARIES	$57,361
		2	EMPLOYEE BENEFITS	$25,225
		3	CONTRACTUAL SERVICES	$22,000
		4	GENERAL MATERIAL & SUPPLIES	$5,050
		5	TRAVEL AND CONF/MEETING	$1,500
	TOTAL PUBLIC SERV/CONT ED			**$111,136**
800	INSTITUTIONAL SUPPORT	1	SALARIES	$4,524,968
		2	EMPLOYEE BENEFITS	$885,285
		3	CONTRACTUAL SERVICES	$1,350,532
		4	GENERAL MATERIAL & SUPPLIES	$1,114,940
		5	TRAVEL AND CONF/MEETING	$66,650
		6	FIXED CHARGES	$40,843
		7	PROV FOR CONTINGENCY	$100,000
		8	CAPITAL OUTLAY	$235,000
		9	OTHER EXPENDITURES	$129,250
	TOTAL INSTITUTIONAL SUPPORT			**$8,447,468**
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	$4,534,314
	TOTAL SCH/STUDENT GRNT/WAIVERS			**$4,534,314**
	TOTAL EDUCATIONAL FUND EXPENSES			**$29,274,072**

FISCAL YEAR 2027
BUDGET BY FUND

02	**OPERATIONS & MAINTENANCE**		
REVENUES			
101001	CURRENT TAXES	$1,990,250	
103500	CORPORATE PERS PROP TAX	$873,000	
	LOCAL GOVERNMENTAL SOURCES		**$2,863,250**
201001	BASE OPERATING GRANTS(CR.HR.)	$213,750	
	STATE GOVERNMENTAL SOURCES		**$213,750**
40209F	FACILITY USAGE FEE	$20,000	
4029MF	MAINTENANCE FEE	$839,750	
	STUDENT TUITION AND FEES		**$859,750**
601000	BUILDING RENTALS	$75,700	
6010WR	BUILDING RENTALS WEST RICHLAND	$5,000	
	FACILITIES REVENUE		**$80,700**
702000	TIME DEPOSIT & NOW ACCOUNTS	$130,000	
	INVESTMENT REVENUE		**$130,000**
909005	OTHER INCOME	$175,000	
	OTHER REVENUES		**$175,000**
	TOTAL OPERATIONS & MAINTENANCE REVENUES		**$4,322,450**
EXPENSES			
1201	PROF/TECH FULL TIME	$139,903	
1701	CUSTODIAL/MAINT FULL-TIME	$1,072,157	
1702	CUSTODIAL/MAINT PART-TIME	$252,369	
1704	CUSTODIAL/MAINT OVERTIME	$7,650	
1803	STUDENTS REGULAR	$14,500	
	SALARIES		**$1,486,579**
2101	MEDICAL INSURANCE	$318,265	
2102	DENTAL INSURANCE	$9,820	
2104	LIFE INSURANCE	$1,750	
21HS	HEALTH SAVINGS ACCOUNT	$31,000	
2800	RETIREES HEALTH INS.	$10,610	
	EMPLOYEE BENEFITS		**$371,445**
3400	MAINTENANCE SERVICES	$189,225	
3900	OTHER CONTRACTUAL SERVICES	$397,200	
	CONTRACTUAL SERVICES		**$586,425**

FISCAL YEAR 2027
BUDGET BY FUND

02 OPERATIONS & MAINTENANCE

EXPENSES

4101	OFFICE SUPPLIES	$9,200	
4104	MAINTENANCE SUPPLIES	$292,000	
4105	VEHICLE SUPPLIES	$10,300	
4109	OTHER SUPPLIES	$26,000	
4402	COMPUTER SOFTWARE	$2,200	
4404	REPAIR MATERIAL & SUPPLIES	$1,000	
4600	PUBLICATION & DUES	$100	
	GENERAL MATERIAL & SUPPLIES		**$340,800**
5203	TRAVEL IN-STATE OTHER	$300	
	TRAVEL AND CONF./MEETING EXPENSE		**$300**
6800	PROV FOR CONTINGENCY	$35,000	
	PROV FOR CONTINGENCY		**$35,000**
7100	GAS	$294,760	
7300	ELECTRICITY	$1,179,115	
7400	WATER, SEWAGE	$87,385	
7500	TELEPHONE	$99,108	
7700	REFUSE DISPOSAL	$51,250	
	PROV FOR CONTINGENCY		**$1,711,618**
8700	EQUIPMENT-SERVICE	$110,500	
	CAPITAL OUTLAY		**$110,500**
	TOTAL OPERATIONS & MAINTENANCE EXPENSES		**$4,642,667**

FISCAL YEAR 2027
BUDGET BY PROGRAM

02 OPERATIONS & MAINTENANCE

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	$2,863,250
		2	STATE GOVERNMENTAL	$213,750
		4	STUDENT TUITION AND FEES	$859,750
		6	FACILITIES REVENUE	$80,700
		7	INVESTMENT REVENUE	$130,000
		9	OTHER REVENUES	$175,000
	TOTAL INSTITUTIONAL SUPPORT			**$4,322,450**
	TOTAL OPERATIONS & MAINTENANCE REVENUES			**$4,322,450**

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	$1,346,676
		2	EMPLOYEE BENEFITS	$315,070
		3	CONTRACTUAL SERVICES	$578,925
		4	GENERAL MATERIAL & SUPPLIES	$329,100
		5	TRAVEL AND CONF/MEETING	$300
		7	UTILITIES	$1,711,618
		8	CAPITAL OUTLAY	$110,500
	TOTAL OPER & MAINT PLANT			**$4,392,189**
800	INSTITUTIONAL SUPPORT	1	SALARIES	$139,903
		2	EMPLOYEE BENEFITS	$56,375
		4	GENERAL MATERIAL & SUPPLIES	$4,200
		7	PROV FOR CONTINGENCY	$35,000
	TOTAL INSTITUTIONAL SUPPORT			**$235,478**
	TOTAL OPERATIONS & MAINTENANCE EXPENSES			**$4,642,667**

FISCAL YEAR 2027
BUDGET BY FUND

03	**OPER & MAINT (RESTRICTED)**		
TRANSFERS			
8210	TRS FROM OTHER FUNDS	($100,000)	
	TRANSFERS		**($100,000)**
	TOTAL OPER & MAINT (RESTRICTED) TRANSFERS		**($100,000)**
REVENUES			
101001	CURRENT TAXES	$250,000	
105000	BOND PROCEEDS	$8,250,000	
109000	OTHER LOCAL GOVT SRC	$17,000	
	LOCAL GOVERNMENTAL SOURCES		**$8,517,000**
209000	OTHER ILL GOVERNMENTAL SOURCES	$6,007,592	
	STATE GOVERNMENTAL SOURCES		**$6,007,592**
702000	TIME DEPOSIT & NOW ACCOUNTS	$101,000	
	INVESTMENT REVENUE		**$101,000**
801000	NON-GOVT GIFTS OR GRANTS	$1,115,000	
	GIFTS, SCHL, GRANTS & BEQUESTS		**$1,115,000**
909005	OTHER INCOME	$17,699	
	OTHER REVENUES		**$17,699**
	TOTAL OPER & MAINT (RESTRICTED) REVENUES		**$15,758,291**
EXPENSES			
3300	ARCH. SERVICES	$1,323,114	
3900	OTHER CONTRACTUAL SERVICES	$576,362	
	CONTRACTUAL SERVICES		**$1,899,476**
4101	OFFICE SUPPLIES	$25,000	
4102	INSTRUCTIONAL SUPPLIES	$55,000	
4108	COMPUTERS AND PERIPHERALS	$32,000	
4109	OTHER SUPPLIES	$90,900	
	GENERAL MATERIAL & SUPPLIES		**$202,900**
6100	RENTAL FACILITIES	$5,000	
	FIXED CHARGES		**$5,000**
8200	SITE IMPROVEMENTS	$30,000	
8400	BUILDING & REMODELING	$2,078,342	
8500	EQUIPMENT OFFICE	$175,500	
8600	EQUIPMENT INSTRUCTIONAL	$100,000	
8700	EQUIPMENT-SERVICE	$4,567,407	
8900	CIP	$12,650,480	
	CAPITAL OUTLAY		**$19,601,729**
	TOTAL OPER & MAINT (RESTRICTED) EXPENSES		**$21,709,105**

FISCAL YEAR 2027
BUDGET BY PROGRAM

03 OPER & MAINT (RESTRICTED)

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	($100,000)
	TOTAL INSTITUTIONAL SUPPORT			**($100,000)**
	TOTAL OPER & MAINT (RESTRICTED) TRANSFERS			**($100,000)**

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	$8,517,000
		2	STATE GOVERNMENTAL	$6,007,592
		7	INVESTMENT REVENUE	$101,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	$1,115,000
		9	OTHER REVENUES	$17,699
	TOTAL INSTITUTIONAL SUPPORT			**$15,758,291**
	TOTAL OPER & MAINT (RESTRICTED) REVENUES			**$15,758,291**

EXPENSES

800	INSTITUTIONAL SUPPORT	3	CONTRACTUAL SERVICES	$1,899,476
		4	GENERAL MATERIAL & SUPPLIES	$202,900
		6	FIXED CHARGES	$5,000
		8	CAPITAL OUTLAY	$19,601,729
	TOTAL INSTITUTIONAL SUPPORT			**$21,709,105**
	TOTAL OPER & MAINT (RESTRICTED) EXPENSES			**$21,709,105**

FISCAL YEAR 2027
BUDGET BY FUND

04	**BOND & INTEREST FUND**		
REVENUES			
101001	CURRENT TAXES	$2,520,823	
	LOCAL GOVERNMENTAL SOURCES		**$2,520,823**
702000	TIME DEPOSIT & NOW ACCOUNTS	$10,000	
	INVESTMENT REVENUE		**$10,000**
	TOTAL BOND & INTEREST FUND REVENUES		**$2,530,823**
EXPENSES			
6300	DEBT PRIN/RETIREMENT	$2,070,000	
6400	INTEREST	$700,825	
	FIXED CHARGES		**$2,770,825**
	TOTAL BOND & INTEREST FUND EXPENSES		**$2,770,825**

FISCAL YEAR 2027
BUDGET BY PROGRAM

04 BOND & INTEREST FUND

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	$2,520,823
		7	INVESTMENT REVENUE	$10,000
	TOTAL INSTITUTIONAL SUPPORT			**$2,530,823**
	TOTAL BOND & INTEREST FUND REVENUES			**$2,530,823**

EXPENSES

800	INSTITUTIONAL SUPPORT	6	FIXED CHARGES	$2,770,825
	TOTAL INSTITUTIONAL SUPPORT			**$2,770,825**
	TOTAL BOND & INTEREST FUND EXPENSES			**$2,770,825**

FISCAL YEAR 2027
BUDGET BY FUND

05 AUXILIARY ENTERPRISE

TRANSFERS

8110	TRANSFERS TO OTHER FUNDS	$210,000	
8210	TRS FROM OTHER FUNDS	($2,672,492)	
	TRANSFERS		**($2,462,492)**
	TOTAL AUXILIARY ENTERPRISE TRANSFERS		**($2,462,492)**

REVENUES

401099	OTHER TUIT - ACT	$52,500	
402009	OTHER FEES	$9,300	
40209F	FACILITY USAGE FEE	$30,000	
40209G	GRADUATION FEES	$39,500	
40209O	OCC RADIOLOGY ENRHMT FEE	$7,000	
4029UF	UNIFORM FEES	$2,900	
409002	LIBRARY FEES	$4,500	
409003	OTHER FEES	$141,570	
409004	MEMBERSHIP FEES	$3,500	
	STUDENT TUITION AND FEES		**$290,770**
501000	FOOD/CAFETERIA	$58,500	
502001	NEW BOOKS	$2,500	
502004	SHIPPING REVENUE	$2,150	
502005	ADMIN OFFICE SUPPLIES	$35,200	
502006	GENERAL MERCHANDISE	$30,000	
502007	SUNDRIES	$26,700	
50200G	GIFT CARD SALES	($150)	
50200M	MEAL PLAN SALES	$33,000	
50200S	GENERAL MERCHANDISE - AGENCY	$15,250	
502016	SOFT GOODS OTHER	$52,000	
503001	ATHLETIC GATE RECPTS	$20,950	
504002	IND TRAINING INCOME	$331,000	
504003	IND TRAINING TRAVEL INCOME	$550	
509001	SALES TAX	$33,825	
509002	DONATIONS	$554,903	
509003	SALES & SERVICE	$682,282	
509006	COSMETOLOGY SERVICES	$15,000	

FISCAL YEAR 2027
BUDGET BY FUND

05	**AUXILIARY ENTERPRISE**		
REVENUES			
50903E	SPECIAL EVENTS	$15,000	
5093TE	SALES & SERVICE TAX EXEMPT	$96,500	
509STP	SALES TAX - REMIT TO STATE	($15,200)	
	SALES AND SERVICE FEES		**$1,989,960**
601000	BUILDING RENTALS	$2,900	
602000	DATA PROCESSING RENTALS	$400	
	FACILITIES REVENUE		**$3,300**
702000	TIME DEPOSIT & NOW ACCOUNTS	$105,000	
	INVESTMENT REVENUE		**$105,000**
801000	NON-GOVT GIFTS OR GRANTS	$31,000	
809001	SCHOLARSHIPS	$52,500	
	GIFTS, SCHL, GRANTS & BEQUESTS		**$83,500**
902000	COMMISSIONS	$56,975	
903000	SALE/SURPLUS PROPERTY	$1,000	
909005	OTHER INCOME	$18,300	
	OTHER REVENUES		**$76,275**
	TOTAL AUXILIARY ENTERPRISE REVENUES		**$2,548,805**
EXPENSES			
1201	PROF/TECH FULL TIME	$1,126,984	
1202	PROF/TECH PART-TIME	$899,913	
1205	TECHNICAL OVERTIME	$400	
1301	TEACHING FACULTY FULL-TIME	$6,500	
13N2	TEACH PART-TIME NON-CREDIT	$137,500	
1602	SECT. CLERICAL PART-TIME	$18,200	
1803	STUDENTS REGULAR	$16,000	
1904	HOURLY EMPL OVERTIME	$20	
	SALARIES		**$2,205,517**
2101	MEDICAL INSURANCE	$241,659	
2102	DENTAL INSURANCE	$1,287	
2103	ID THEFT PREVENTION	$80	
2104	LIFE INSURANCE	$537	
2106	LONG TERM DISABILITY	$185	

FISCAL YEAR 2027
BUDGET BY FUND

05	**AUXILIARY ENTERPRISE**		
EXPENSES			
2109	CRITICAL ILLNESS	$272	
2110	HOSPITAL IDEMNITY	$349	
21HS	HEALTH SAVINGS ACCOUNT	$10,750	
2500	MEDICARE	$17,249	
2600	FICA, SOCIAL SECURITY	$2,555	
2800	RETIREES HEALTH INS.	$3,229	
	EMPLOYEE BENEFITS		**$278,152**
3400	MAINTENANCE SERVICES	$22,250	
3500	LEGAL SERVICES	$150	
3900	OTHER CONTRACTUAL SERVICES	$384,742	
	CONTRACTUAL SERVICES		**$407,142**
4101	OFFICE SUPPLIES	$8,775	
4102	INSTRUCTIONAL SUPPLIES	$67,700	
4103	LIBRARY SUPPLIES	$500	
4104	MAINTENANCE SUPPLIES	$875	
4105	VEHICLE SUPPLIES	$1,250	
4106	ATHLETIC SUPPLIES	$199,208	
4108	COMPUTERS AND PERIPHERALS	$1,000	
4109	OTHER SUPPLIES	$199,313	
4200	PRINTING	$4,575	
4401	AUDIO/VISUAL MATERIALS	$450	
4402	COMPUTER SOFTWARE	$8,550	
4403	POSTAGE & FREIGHT	$1,075	
4500	BOOKS & BINDING COSTS	$250	
4600	PUBLICATION & DUES	$88,700	
4700	ADVERTISING	$6,395	
4802	PURCHASE BOOKSTORE	$250	
4803	NEW BOOKS	$13,000	
4810	GENERAL MERCHANDISE	$15,500	
4811	FOOD SERV PURCHASES	$112,198	
4812	CAPS & GOWNS	$11,450	
4813	FREIGHT & POSTAGE - RESALE ONLY	$900	
4818	CLOTHING RESALE	$38,300	
4821	STUDENT TECH CRS SUPL	$105,000	
4900	OTHER MATERIAL & SUPPLIES	$2,425	
	GENERAL MATERIAL & SUPPLIES		**$887,639**

FISCAL YEAR 2027
BUDGET BY FUND

05 AUXILIARY ENTERPRISE

EXPENSES

5100	CONF/MEETING EXPENSE	$23,825	
5201	TRAVEL IN-STATE INSTR.	$2,050	
5202	TRAVEL IN-STATE ADM.	$5,000	
5203	TRAVEL IN-STATE OTHER	$112,150	
5301	TRAVEL OUT-STATE INSTR.	$7,575	
5303	TRAVEL OUT-STATE OTHER	$286,470	
5400	RECRUITMENT	$34,700	
5900	OTHER CONF./MEETING EXPENSE	$100	
	TRAVEL AND CONF./MEETING EXPENSE		**$471,870**
6100	RENTAL FACILITIES	$45,555	
6500	GENERAL INSURANCE	$217,437	
	FIXED CHARGES		**$262,992**
8500	EQUIPMENT OFFICE	$65,000	
8600	EQUIPMENT INSTRUCTIONAL	$3,500	
8700	EQUIPMENT-SERVICE	$2,500	
	CAPITAL OUTLAY		**$71,000**
9200	STUDENT GRANTS/SCH.	$364,000	
9900	OTHER	$135,150	
9941	DD MEAL PLAN DISCOUNT EXPENSE	$5,600	
	OTHER EXPENDITURES		**$504,750**
	TOTAL AUXILIARY ENTERPRISE EXPENSES		**$5,089,062**

FISCAL YEAR 2027
BUDGET BY PROGRAM

05 AUXILIARY ENTERPRISE

TRANSFERS

400	PUBLIC SERV/CONT ED	1	TRANSFERS	$110,000
	TOTAL PUBLIC SERV/CONT ED			**$110,000**
600	AUXILIARY SERV	1	TRANSFERS	($2,547,492)
	TOTAL AUXILIARY SERV			**($2,547,492)**
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	($25,000)
	TOTAL INSTITUTIONAL SUPPORT			**($25,000)**
	TOTAL AUXILIARY ENTERPRISE TRANSFERS			**($2,462,492)**

REVENUES

100	INSTRUCTION	9	OTHER REVENUES	$1,000
	TOTAL INSTRUCTION			**$1,000**
200	ACADEMIC SUPPORT	4	STUDENT TUITION AND FEES	$4,500
		5	SALES AND SERVICE FEES	$2,000
	TOTAL ACADEMIC SUPPORT			**$6,500**
300	STUDENT SERVICES	4	STUDENT TUITION AND FEES	$5,200
		5	SALES AND SERVICE FEES	$67,103
		6	FACILITIES REVENUE	$1,500
		8	GIFTS, SCHL, GRANTS & BEQUESTS	$31,000
		9	OTHER REVENUES	$4,000
	TOTAL STUDENT SERVICES			**$108,803**
400	PUBLIC SERV/CONT ED	4	STUDENT TUITION AND FEES	$140,000
		5	SALES AND SERVICE FEES	$354,550
		9	OTHER REVENUES	$300
	TOTAL PUBLIC SERV/CONT ED			**$494,850**
600	AUXILIARY SERV	4	STUDENT TUITION AND FEES	$111,000
		5	SALES AND SERVICE FEES	$1,398,307
		6	FACILITIES REVENUE	$1,800
		8	GIFTS, SCHL, GRANTS & BEQUESTS	$11,500
		9	OTHER REVENUES	$70,975
	TOTAL AUXILIARY SERV			**$1,593,582**
700	OPER & MAINT PLANT	4	STUDENT TUITION AND FEES	$30,070
		5	SALES AND SERVICE FEES	$1,000
	TOTAL OPER & MAINT PLANT			**$31,070**
800	INSTITUTIONAL SUPPORT	7	INVESTMENT REVENUE	$105,000
	TOTAL INSTITUTIONAL SUPPORT			**$105,000**
900	SCH/STUDENT GRNT/WAIVERS	5	SALES AND SERVICE FEES	$167,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	$41,000
	TOTAL SCH/STUDENT GRNT/WAIVERS			**$208,000**
	TOTAL AUXILIARY ENTERPRISE REVENUES			**$2,548,805**

FISCAL YEAR 2027
BUDGET BY PROGRAM

05 AUXILIARY ENTERPRISE

EXPENSES

200	ACADEMIC SUPPORT	3	CONTRACTUAL SERVICES	$2,500
		4	GENERAL MATERIAL & SUPPLIES	$9,250
		5	TRAVEL AND CONF/MEETING	$250
		9	OTHER EXPENDITURES	$150
	TOTAL ACADEMIC SUPPORT			**$12,150**
300	STUDENT SERVICES	1	SALARIES	$250
		2	EMPLOYEE BENEFITS	$500
		3	CONTRACTUAL SERVICES	$23,700
		4	GENERAL MATERIAL & SUPPLIES	$20,500
		5	TRAVEL AND CONF/MEETING	$4,900
		8	CAPITAL OUTLAY	$1,000
		9	OTHER EXPENDITURES	$6,100
	TOTAL STUDENT SERVICES			**$56,950**
400	PUBLIC SERV/CONT ED	1	SALARIES	$178,500
		2	EMPLOYEE BENEFITS	$4,791
		3	CONTRACTUAL SERVICES	$31,590
		4	GENERAL MATERIAL & SUPPLIES	$84,290
		5	TRAVEL AND CONF/MEETING	$8,000
		6	FIXED CHARGES	$4,850
		9	OTHER EXPENDITURES	$9,100
	TOTAL PUBLIC SERV/CONT ED			**$321,121**
600	AUXILIARY SERV	1	SALARIES	$2,026,767
		2	EMPLOYEE BENEFITS	$272,861
		3	CONTRACTUAL SERVICES	$308,352
		4	GENERAL MATERIAL & SUPPLIES	$762,029
		5	TRAVEL AND CONF/MEETING	$458,720
		6	FIXED CHARGES	$258,142
		8	CAPITAL OUTLAY	$70,000
		9	OTHER EXPENDITURES	$228,100
	TOTAL AUXILIARY SERV			**$4,384,971**
700	OPER & MAINT PLANT	3	CONTRACTUAL SERVICES	$41,000
		4	GENERAL MATERIAL & SUPPLIES	$10,070
		9	OTHER EXPENDITURES	$800
	TOTAL OPER & MAINT PLANT			**$51,870**
900	SCH/STUDENT GRNT/WAIVERS	4	GENERAL MATERIAL & SUPPLIES	$1,500
		9	OTHER EXPENDITURES	$260,500
	TOTAL SCH/STUDENT GRNT/WAIVERS			**$262,000**
	TOTAL AUXILIARY ENTERPRISE EXPENSES			**$5,089,062**

FISCAL YEAR 2027
BUDGET BY FUND

07 WORKING CASH FUND

TRANSFERS

8110	TRANSFERS TO OTHER FUNDS	$250,000	
	TRANSFERS		**$250,000**
	TOTAL WORKING CASH FUND TRANSFERS		**$250,000**

REVENUES

702000	TIME DEPOSIT & NOW ACCOUNTS	$250,000	
	INVESTMENT REVENUE		**$250,000**
	TOTAL WORKING CASH FUND REVENUES		**$250,000**

FISCAL YEAR 2027
BUDGET BY PROGRAM

07 WORKING CASH FUND

TRANSFERS

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	$250,000
	TOTAL INSTITUTIONAL SUPPORT			**$250,000**
	TOTAL WORKING CASH FUND TRANSFERS			**$250,000**

REVENUES

800	INSTITUTIONAL SUPPORT	7	INVESTMENT REVENUE	$250,000
	TOTAL INSTITUTIONAL SUPPORT			**$250,000**
	TOTAL WORKING CASH FUND REVENUES			**$250,000**

FISCAL YEAR 2027
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	$102,500	
	CONTRACTUAL SERVICES		**$102,500**
	TOTAL AUDIT EXPENSES		**$102,500**

FISCAL YEAR 2027
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	$102,500
	TOTAL INSTITUTIONAL SUPPORT			**$102,500**
	TOTAL AUDIT EXPENSES			**$102,500**

FISCAL YEAR 2027
BUDGET BY FUND

12 LIAB, PROTECT, SETTLEMENT

REVENUES

101001	CURRENT TAXES	$1,435,000	
	LOCAL GOVERNMENTAL SOURCES		**$1,435,000**
702000	TIME DEPOSIT & NOW ACCOUNTS	$2,800	
	INVESTMENT REVENUE		**$2,800**
	TOTAL LIAB, PROTECT, SETTLEMENT REVENUES		**$1,437,800**

EXPENSES

2200	WORKMAN COMP.INSURANCE	$152,000	
2400	UNEMPLOYMENT INSURANCE	$350,000	
2500	MEDICARE	$290,000	
	EMPLOYEE BENEFITS		**$792,000**
3500	LEGAL SERVICES	$100,000	
3900	OTHER CONTRACTUAL SERVICES	$315,000	
	CONTRACTUAL SERVICES		**$415,000**
6500	GENERAL INSURANCE	$660,113	
	FIXED CHARGES		**$660,113**
	TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES		**$1,867,113**

FISCAL YEAR 2027
BUDGET BY PROGRAM

12 LIAB, PROTECT, SETTLEMENT

REVENUES

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	$1,435,000
		7	INVESTMENT REVENUE	$2,800
	TOTAL INSTITUTIONAL SUPPORT			**$1,437,800**
	TOTAL LIAB, PROTECT, SETTLEMENT REVENUES			**$1,437,800**

EXPENSES

800	INSTITUTIONAL SUPPORT	2	EMPLOYEE BENEFITS	$792,000
		3	CONTRACTUAL SERVICES	$415,000
		6	FIXED CHARGES	$660,113
	TOTAL INSTITUTIONAL SUPPORT			**$1,867,113**
	TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES			**$1,867,113**

FISCAL YEAR 2027
BUDGET BY FUND

06 RESTRICTED PURPOSES

REVENUES

209000	OTHER ILL GOVERNMENTAL SOURCES	$601,464	
	STATE GOVERNMENTAL SOURCES		**$601,464**
301001	DIRECT DOE	$8,674,509	
301002	PASS-THROUGH DOE	$444,035	
	FEDERAL GOVERNMENTAL SOURCES		**$9,118,544**
909005	OTHER INCOME	$704,518	
	OTHER REVENUES		**$704,518**
	TOTAL RESTRICTED PURPOSES REVENUES		**$10,424,526**

EXPENSES

9900	OTHER	$10,428,526	
	OTHER EXPENDITURES		**$10,428,526**
	TOTAL RESTRICTED PURPOSES EXPENSES		**$10,428,526**

FISCAL YEAR 2027
BUDGET BY PROGRAM

06 RESTRICTED PURPOSES

REVENUES

800	INSTITUTIONAL SUPPORT	2	STATE GOVERNMENTAL	$601,464
		3	FEDERAL GOVERNMENTAL	$9,118,544
		9	OTHER REVENUES	$704,518
	TOTAL INSTITUTIONAL SUPPORT			**$10,424,526**
	TOTAL RESTRICTED PURPOSES REVENUES			**$10,424,526**

EXPENSES

800	INSTITUTIONAL SUPPORT	9	OTHER EXPENDITURES	$10,428,526
	TOTAL INSTITUTIONAL SUPPORT			**$10,428,526**
	TOTAL RESTRICTED PURPOSES EXPENSES			**$10,428,526**