



# **FY2023 BUDGET**

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

**FY2023 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, 2022 - June 30, 2023

**2023 BUDGET**

**BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 529**



**BOARD OF TRUSTEES**

Gary Carter, Chairperson  
John D. Brooks, Trustee  
Roger Browning, Trustee  
Brenda K. Culver, Trustee  
Jan Ridgely, Trustee  
Barbara Shimer, Trustee  
Brady Waldrop, Trustee  
Raechel Hnetkovsky, Student Trustee  
Ryan Hawkins, Treasurer  
Renee Smith, Board Secretary

**ILLINOIS EASTERN COMMUNITY COLLEGE DISTRICT NO. 529**

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

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## MISSION AND VALUES

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### 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 2023**

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, 2022, and ending June 30, 2023.

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 16th day of August 2022, 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, 2022, and ending June 30, 2023.

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 this 16<sup>th</sup> day of August 2022 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 2023 BUDGET  
SUMMARY STATEMENT OF OPERATING FUNDS  
REVENUES AND EXPENDITURES**

<b>EDUCATIONAL FUND</b>	
Revenue	\$29,551,258
Expense	(30,834,634)
Transfer – Out	(4,216,346)
Excess (Deficiency)	(5,499,722)
Transfer – In	185,000
Reserve for Contingencies	(150,000)
Cash Balance – Beg. of Year	11,777,043
Cash Balance – End of Year	6,312,321
 <b>OPERATIONS &amp; MAINTENANCE FUND</b>	
Revenue	\$3,217,500
Expense	(4,001,490)
Transfer – Out	(265,000)
Excess (Deficiency)	(1,048,990)
Transfer – In	100,000
Reserve for Contingencies	(95,000)
Cash Balance – Beg. of Year	2,249,599
Cash Balance – End of Year	1,205,609
 <b>TOTAL OPERATING FUNDS</b>	
Revenue	\$32,768,758
Expense	(34,836,124)
Transfer – Out	(4,481,346)
Excess (Deficiency)	(6,548,712)
Transfer – In	285,000
Reserve for Contingencies	(245,000)
Cash Balance – Beg. of Year	14,026,642
Cash Balance – End of Year	7,517,930

The official budget, which is accurately summarized in this document, was approved by the Board of Trustees on August 16, 2022.

ATTEST: \_\_\_\_\_  
Secretary, Board of Trustees

**FISCAL YEAR 2023 BUDGET  
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS  
REVENUES AND EXPENDITURES**

**OPERATIONS & MAINTENANCE  
FUND RESTRICTED**

Revenue	\$12,584,190
Expense	(16,496,171)
Transfer – Out	0
Excess (Deficiency)	(3,911,981)
Transfer – In	3,665,000
Reserve for Contingencies	(347,760)
Cash Balance – Beg. of Year	4,473,508
Cash Balance – End of Year	3,878,767

**BOND AND INTEREST FUND**

Revenue	\$1,934,211
Expense	(2,184,211)
Transfer – Out	0
Excess (Deficiency)	(250,000)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	502,390
Cash Balance – End of Year	252,390

**AUXILIARY FUND**

Revenue	\$3,495,711
Expense	(5,948,672)
Transfer – Out	(1,545,000)
Excess (Deficiency)	(3,547,961)
Transfer – In	2,216,346
CD Maturities	1,000,000
Reserve for Contingencies	0
Cash Balance – Beg. of Year	845,753
Cash Balance – End of Year	514,138

**WORKING CASH FUND**

Revenue	\$140,000
Expense	0
Transfer – Out	(140,000)
Excess (Deficiency)	0
Transfer – In	0
Principal Received	325,000
Reserve for Contingencies	0
Cash Balance – Beg. of Year	921,961
Cash Balance – End of Year	1,246,961

**FISCAL YEAR 2023 BUDGET  
SUMMARY STATEMENT OF SPECIAL REVENUE FUNDS  
REVENUES AND EXPENDITURES**

**AUDIT FUND**

Revenue	\$70,000
Expense	(65,000)
Transfer – Out	0
Excess (Deficiency)	5,000
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	19,232
Cash Balance – End of Year	24,232

**LIABILITY & PROTECTION FUND**

Revenue	\$1,040,000
Expense	(1,680,136)
Transfer – Out	0
Excess (Deficiency)	(640,136)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	855,092
Cash Balance – End of Year	214,956

**RESTRICTED PURPOSES FUND**

Revenue	10,520,013
Expense	(10,556,936)
Transfer – Out	0
Excess (Deficiency)	(36,923)
Transfer – In	0
Reserve for Contingencies	0
Cash Balance – Beg. of Year	102,942
Cash Balance – End of Year	66,019

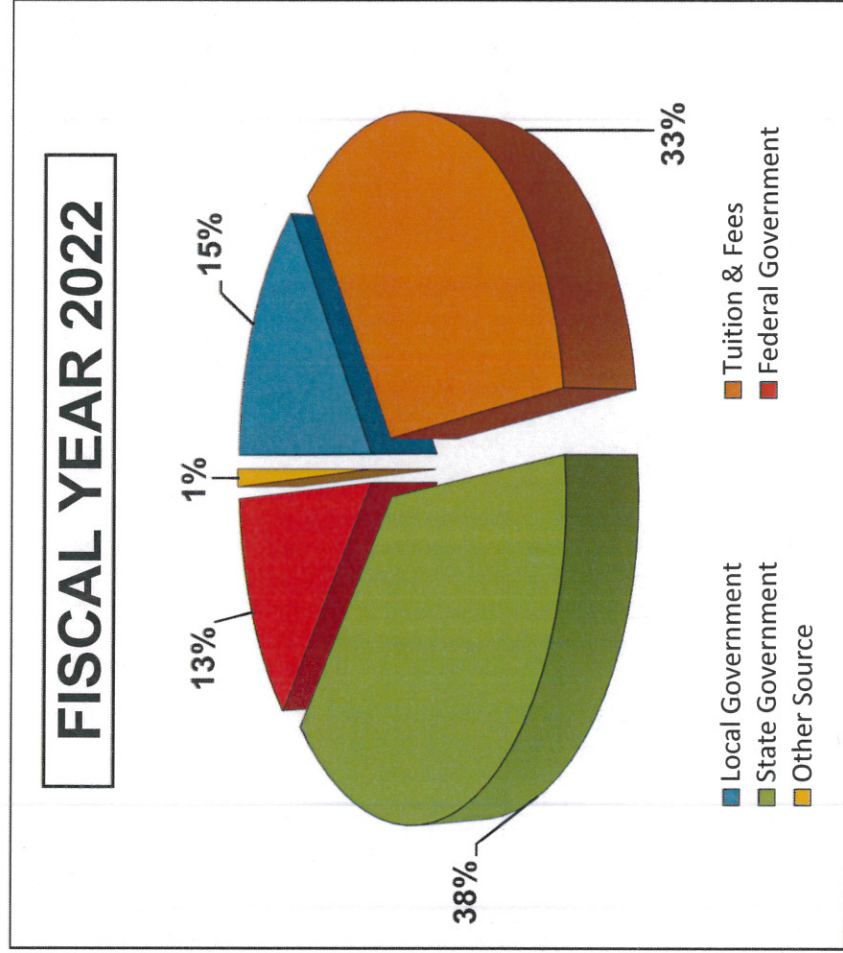
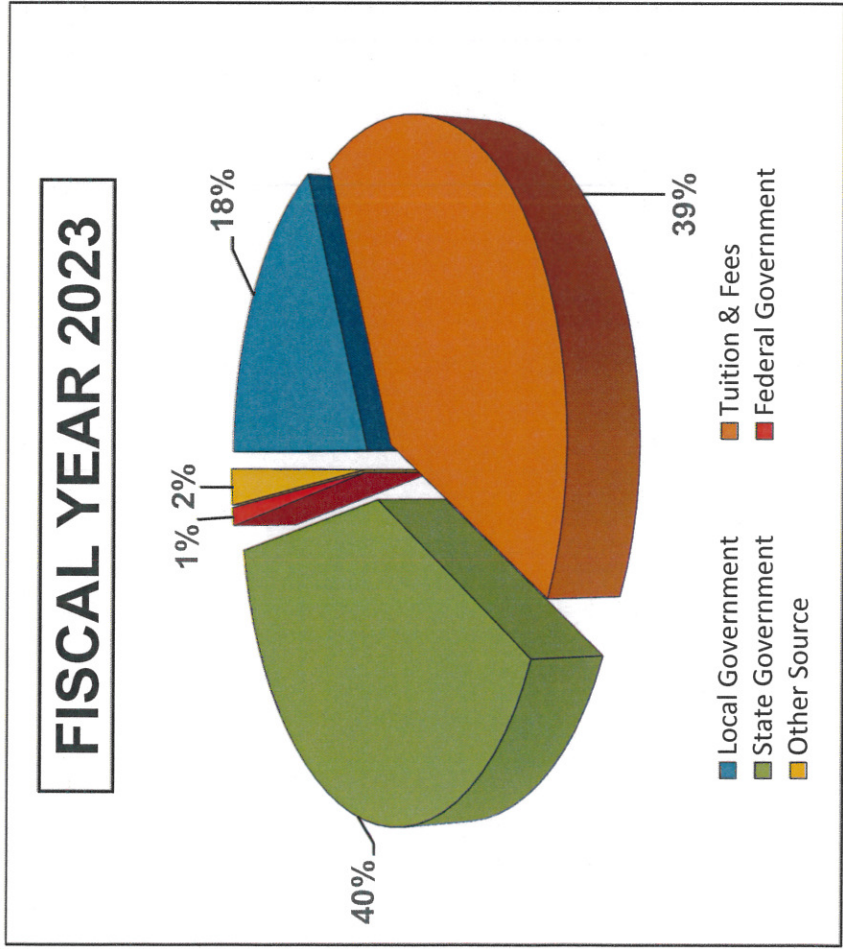
**FISCAL YEAR 2022 BUDGET  
OPERATING FUNDS  
SUMMARY OF FISCAL YEAR 2022-2023 ESTIMATED REVENUE**

	<u>Education Fund</u>	<u>Operations &amp; Maintenance Fund</u>	<u>Total Operating Funds</u>	<u>%</u>
<b>OPERATING REVENUES BY SOURCE</b>				
Local Government:				
Current Taxes	\$3,150,000	\$1,350,000	\$4,500,000	
Corporate Personal Property Replacement Tax	635,000	635,000	1,270,000	
Other Local Government Sources	<u>0</u>	<u>85,000</u>	<u>85,000</u>	
<b>TOTAL LOCAL GOVERNMENT</b>	<u>\$3,785,000</u>	<u>\$2,070,000</u>	<u>\$5,855,000</u>	18%
State Government:				
ICCB Credit Hour Grant	\$4,150,769	\$0	\$4,150,769	
ICCB Equalization Grant	8,366,400	0	8,366,400	
Illinois State Board of Education Other Government Sources	<u>695,264</u>	<u>0</u>	<u>695,264</u>	
<b>TOTAL STATE GOVERNMENT</b>	<u>\$13,212,433</u>	<u>\$0</u>	<u>\$13,212,433</u>	40%
Federal Government:				
American Recovery Plan	<u>\$506,225</u>	<u>\$0</u>	<u>\$506,225</u>	
<b>TOTAL FEDERAL GOVERNMENT</b>	<u>\$506,225</u>	<u>\$0</u>	<u>\$506,225</u>	1%
Student Tuition and Fees:				
Tuition	\$9,280,000	\$0	\$9,280,000	
Fees	<u>2,292,600</u>	<u>1,072,500</u>	<u>3,365,100</u>	
<b>TOTAL TUITION AND FEES</b>	<u>\$11,572,600</u>	<u>\$1,072,500</u>	<u>\$12,645,100</u>	39%
Other Sources:				
Investment Revenue	\$150,000	\$50,000	\$200,000	
Building Rental	0	25,000	25,000	
Sales and Service	75,000	0	75,000	
Other	<u>250,000</u>	<u>0</u>	<u>250,000</u>	
<b>TOTAL OTHER SOURCES</b>	<u>\$475,000</u>	<u>\$75,000</u>	<u>\$550,000</u>	<u>2%</u>
<b>TOTAL FY2023 BUDGETED REVENUE</b>	<u>\$29,551,258</u>	<u>\$3,217,500</u>	<u>\$32,768,758</u>	<u>100%</u>

**FISCAL YEAR 2023 BUDGET  
OPERATING FUNDS  
SUMMARY OF FISCAL YEAR 2022-2023 ESTIMATED EXPENDITURES**

BY PROGRAM	Educational Fund	Operations & Maintenance Fund	Total Operating Funds	%
Instruction	\$14,644,114	\$0	\$14,644,114	37%
Academic Support	611,018	0	611,018	1%
Student Services	2,369,667	0	2,369,667	6%
Public Service	15,000	0	15,000	0%
Operation & Maintenance of Plant	55,580	3,712,742	3,768,322	10%
Institutional Support	7,855,755	383,748	8,239,503	21%
Scholarships, Student Grants, Waivers	<u>5,433,500</u>	<u>0</u>	<u>5,433,500</u>	<u>14%</u>
	<u>\$30,984,634</u>	<u>\$4,096,490</u>	<u>\$35,081,124</u>	<u>89%</u>
TRANSFERS	<u>4,031,346</u>	<u>165,000</u>	<u>4,196,346</u>	<u>11%</u>
TOTAL FY2023 BUDGETED EXPENDITURES	<u>\$35,015,980</u>	<u>\$4,261,490</u>	<u>\$39,277,470</u>	<u>100%</u>
BY OBJECT				
Salaries	\$17,044,266	\$1,238,205	\$18,282,471	47%
Employee Benefits	2,661,206	286,857	2,948,063	7%
Contractual Services	1,351,275	653,153	2,004,428	5%
General Materials & Supplies	2,018,898	268,350	2,287,248	6%
Conference & Meeting Expense	347,138	1,500	348,638	1%
Fixed Charges	66,710	12,000	78,710	0%
Provision for Contingency	150,000	95,000	245,000	1%
Utilities	57,141	1,265,400	1,322,541	3%
Capital Outlay	1,598,500	276,025	1,874,525	5%
Other	<u>5,689,500</u>	<u>0</u>	<u>5,689,500</u>	<u>14%</u>
	<u>\$30,984,634</u>	<u>\$4,096,490</u>	<u>\$35,081,124</u>	<u>89%</u>
TRANSFERS	<u>\$4,031,346</u>	<u>\$165,000</u>	<u>\$4,196,346</u>	<u>11%</u>
TOTAL FY2023 BUDGETED EXPENDITURES	<u>\$35,015,980</u>	<u>\$4,261,490</u>	<u>\$39,277,470</u>	<u>100%</u>

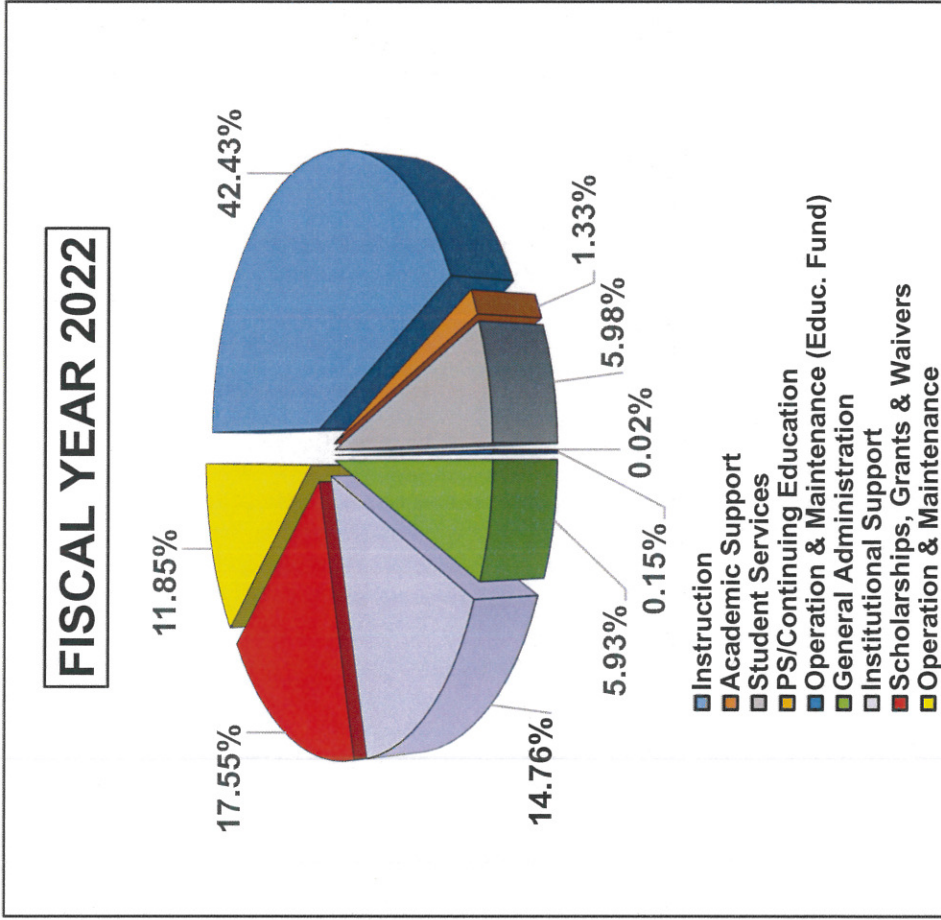
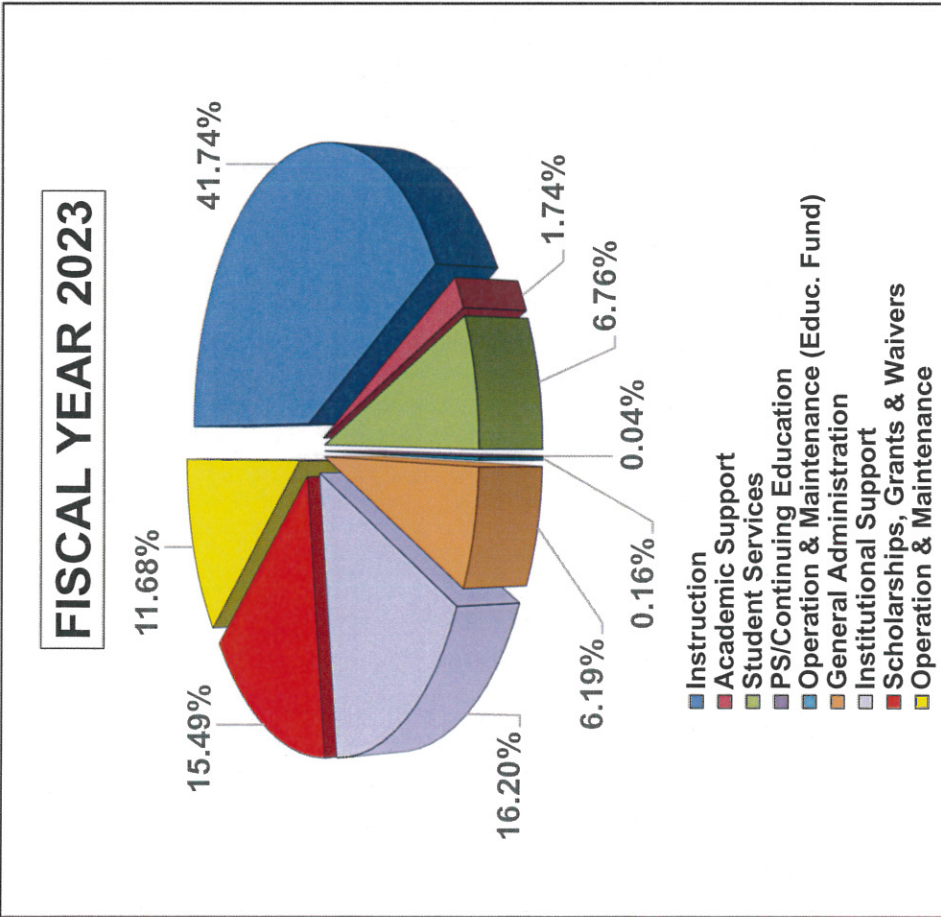
# OPERATING FUNDS BUDGETED REVENUE COMPARISON



**ILLINOIS EASTERN COMMUNITY COLLEGES  
FISCAL YEARS 2022 AND 2023 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	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Frontier Community College	1,701,013	1,757,398	109,535	118,116	226,268	233,232	0	0	10,000	10,000	208,992	220,572	320,845	344,634	600,000	659,500	3,176,653	3,343,452	511,933	529,731	3,688,586	3,873,183	10.75%	11.04%
Lincoln Trail College	2,090,096	1,934,857	105,071	118,420	174,091	116,342	0	0	10,000	12,000	178,195	203,056	410,467	444,214	1,000,000	971,000	3,967,920	3,799,889	1,010,033	927,502	4,977,953	4,727,391	14.51%	13.48%
Onyiah Central College	5,078,590	4,935,601	40,803	103,209	180,704	197,788	0	15,000	10,000	10,000	194,401	223,459	341,073	362,276	800,000	670,500	6,645,571	6,517,833	721,487	884,239	7,367,058	7,402,072	21.48%	21.10%
Wabash Valley College	2,684,321	2,868,464	202,192	204,273	219,056	264,497	0	0	15,000	15,000	226,388	243,047	349,986	401,886	1,150,000	1,196,000	4,846,943	5,193,167	928,277	1,078,522	5,775,220	6,271,689	16.83%	17.88%
Workforce Education	985,767	939,498	0	0	28,800	40,687	0	0	0	0	84,489	79,511	76,585	0	2,200,000	1,700,000	3,375,641	2,759,696	3,000	1,750	3,378,641	2,761,446	9.85%	7.87%
District Office	0	0	0	0	559,093	813,331	5,500	0	8,580	8,580	1,142,735	1,202,424	221,672	256,641	0	0	1,937,580	2,280,976	28,565	53,050	1,966,145	2,334,026	5.73%	6.65%
District Wide	2,014,881	2,208,296	0	67,000	664,258	703,790	0	0	0	0	0	0	3,341,432	3,874,035	270,000	236,500	6,290,571	7,089,621	862,476	621,696	7,153,047	7,711,317	20.85%	21.98%
Grand Totals	14,554,668	14,644,114	457,601	611,018	2,062,270	2,369,667	5,500	15,000	53,580	55,580	2,035,200	2,172,069	5,062,060	5,683,686	6,020,000	5,433,500	30,240,879	30,984,634	4,065,771	4,096,490	34,306,650	35,081,124	100.0%	100.00%
% Operating Funds Budget	42.43%	41.74%	1.33%	1.74%	5.98%	6.76%	0.02%	0.04%	0.15%	0.16%	5.93%	6.19%	14.76%	16.20%	17.55%	15.49%	88.15%	88.32%	11.85%	11.68%	100.00%	100.00%		

# OPERATING FUNDS BUDGETED EXPENDITURES BY PROGRAM COMPARISON

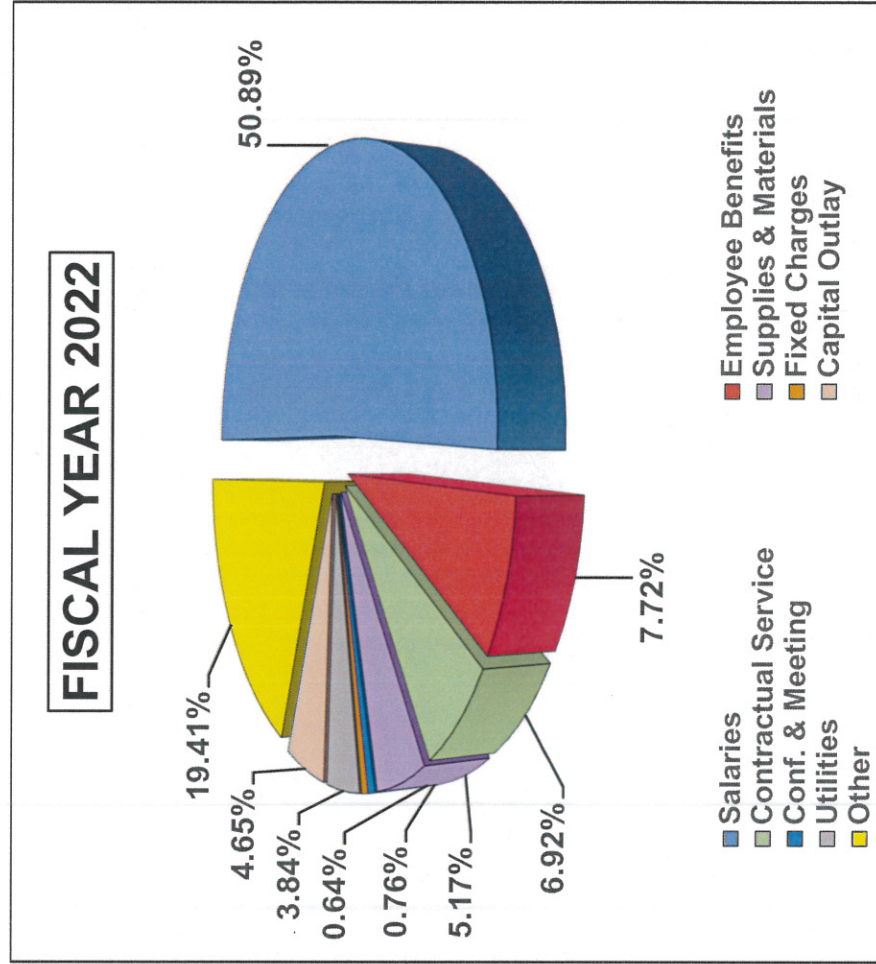
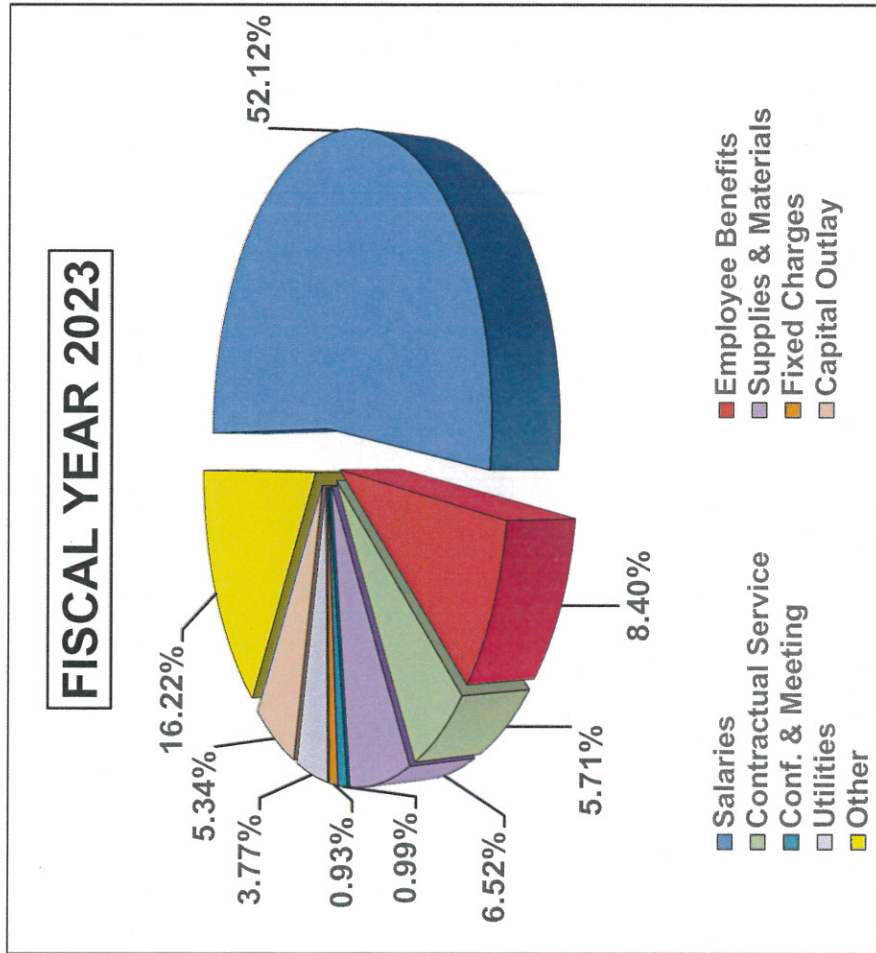




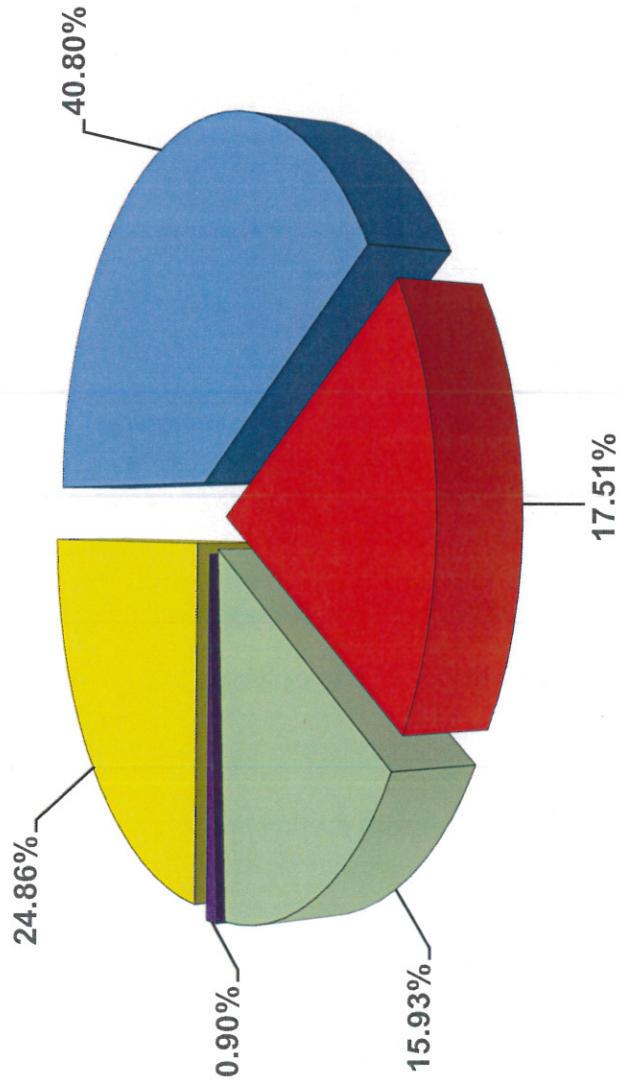
**ILLINOIS EASTERN COMMUNITY COLLEGES  
FISCAL YEARS 2022 AND 2023 BUDGET COMPARISON  
OPERATING FUNDS (EDUCATION, OPERATIONS AND MAINTENANCE)  
EXPENDITURES BY ACCOUNT AND BY PROGRAM**

ACCOUNTS	EDUCATION FUND														Operating Funds Grand Total									
	Instruction		Academic Support		Student Services		PS/Continuing Education		Operations & Maint.		General Administration		Institutional Support		Sch. Grants, Waivers		Education Fund Total		Oper. & Maint. Funds Total		% Oper. Funds Budget			
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023		
Salaries	10,820,723	11,132,425	338,664	457,198	1,373,736	1,517,618	0	15,000	0	0	1,713,615	1,846,728	2,102,185	2,075,297	0	0	16,348,923	17,044,286	1,109,159	1,238,205	17,458,082	18,282,471	50.89%	52.12%
Employee Benefits	1,301,301	1,465,709	78,487	99,570	320,244	334,949	0	0	0	0	266,510	259,641	448,147	501,337	0	0	2,414,689	2,661,206	232,506	286,857	2,647,195	2,948,063	7.72%	8.40%
Contract. Services	386,675	323,477	12,500	10,500	13,490	12,000	2,500	0	0	0	4,600	12,600	1,338,738	992,698	0	0	1,758,503	1,351,275	613,910	653,153	2,372,413	2,004,428	6.92%	5.71%
Supplies & Materials	423,006	486,765	26,650	41,450	229,495	323,650	100	0	0	0	25,325	26,400	824,930	1,140,633	0	0	1,529,506	2,018,898	244,100	288,350	1,773,606	2,287,248	5.17%	6.52%
Conf. & Mtg. Expenses	128,138	140,838	1,300	2,300	79,705	144,950	2,900	0	0	0	19,850	21,800	29,050	37,250	0	0	260,943	347,138	0	1,500	260,943	348,638	0.76%	0.99%
Fixed Charges	5,725	7,300	0	0	0	0	0	0	0	0	0	0	130,960	209,410	0	0	136,685	216,710	87,000	107,000	223,685	323,710	0.64%	0.93%
Plant Utilities	0	0	0	0	0	0	0	0	53,580	55,580	0	0	1,450	1,561	0	0	55,030	57,141	1,261,450	1,265,400	1,316,480	1,322,541	3.84%	3.77%
Capital Outlay	1,041,000	1,048,500	0	0	0	0	0	0	0	0	0	0	35,000	550,000	0	0	1,076,000	1,598,500	517,646	276,025	1,593,646	1,874,525	4.65%	5.94%
Other	448,100	39,100	0	0	35,600	36,500	0	0	0	0	5,300	4,900	151,600	175,500	0	0	6,660,600	5,689,500	0	0	6,660,600	5,689,500	19.41%	16.22%
Grand Totals	14,554,668	14,644,114	457,601	611,018	2,052,270	2,369,667	5,500	15,000	53,580	55,580	2,035,200	2,172,069	5,062,060	5,683,686	6,020,000	5,433,500	30,240,879	30,984,634	4,065,771	4,096,490	34,306,650	35,081,124	100.00%	100.00%
% Operating Funds Budget	42.43%	41.74%	1.33%	1.74%	5.98%	6.76%	0.02%	0.04%	0.15%	0.16%	5.93%	6.19%	14.76%	16.20%	17.55%	15.49%	88.15%	88.32%	11.85%	11.68%	100.00%	100.00%		

# OPERATING FUNDS BUDGETED EXPENDITURES BY OBJECT COMPARISON

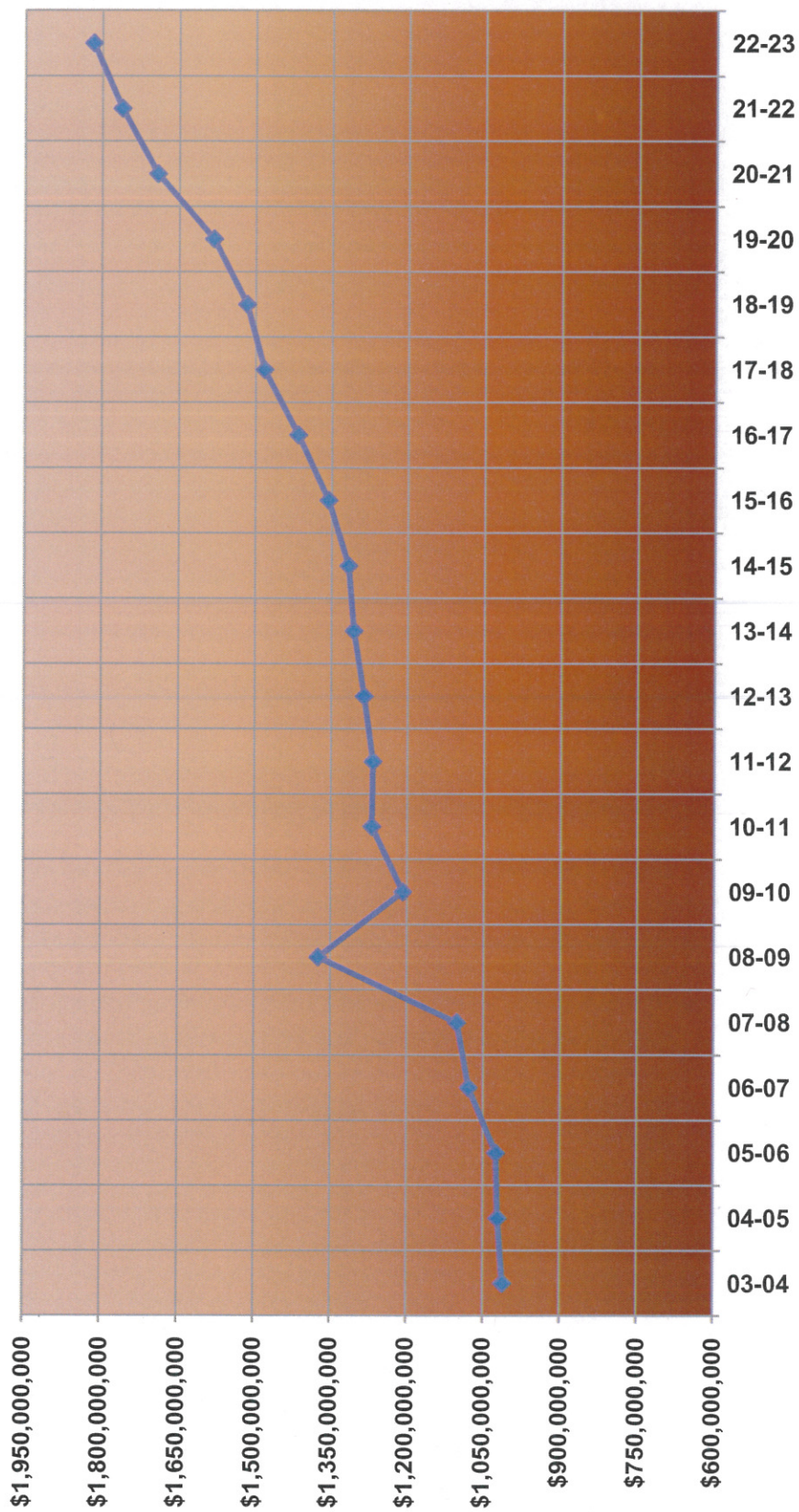


**TAX RATE DISTRIBUTION  
FISCAL YEAR 2023**



■ Education ■ Operation & Maint. ■ Liab, Prot, Settlement ■ Audit ■ Bonds

# EQUALIZED ASSESSED VALUATION



YEARS 2003 THROUGH 2023

**FISCAL YEAR 2023  
BUDGET BY FUND**

**01 EDUCATIONAL FUND**

**TRANSFERS**

8120	OPER TRANS TO OTHER FUNDS	(\$4,216,346)	
8220	OPER TRS FROM OTHER FUNDS	\$185,000	
	<b>TRANSFERS</b>		<b>(\$4,031,346)</b>
	<b>TOTAL EDUCATIONAL FUND TRANSFERS</b>		<b>(\$4,031,346)</b>

**REVENUES**

101001	CURRENT TAXES	\$3,150,000	
103500	CORPORATE PERS PROP TAX	\$635,000	
	<b>LOCAL GOVERNMENTAL SOURCES</b>		<b>\$3,785,000</b>
201001	BASE OPERATING GRANTS(CR. HR.)	\$4,150,769	
201002	EQUALIZATION GRANTS	\$8,366,400	
201030	CAREER & TECH ED-DAVTE	\$695,264	
	<b>STATE GOVERNMENTAL SOURCES</b>		<b>\$13,212,433</b>
301003	ARP-HEERF III LOST REVENUE	\$506,225	
	<b>FEDERAL GOVERNMENTAL SOURCES</b>		<b>\$506,225</b>
401004	INTERNATIONAL	\$590,000	
401099	OTHER TUIT - ACT	(\$60,000)	
4010F1	RESIDENT FALL FY23	\$2,500,000	
4010F2	OUT-OF-DISTRICT TUITION	\$2,200,000	
4010F3	OUT-OF-STATE TUITION	\$950,000	
4010P1	RESIDENT SPRING FY23	\$2,565,000	
4010S1	RESIDENT SUMMER FY23	\$535,000	
402001	LABORATORY FEES	\$140,000	
402009	OTHER FEES	\$200,000	
40209K	TECHNOLOGY FEES	\$357,500	
40209T	TRANSCRIPT FEES	\$20,000	
40209U	STUDENT SUPPORT FEES	\$858,000	
40209Y	STUDENT ACTIVITY FEE	\$215,000	
4029HD	DUAL CREDIT COURSE FEE	\$190,000	
4029WH	ONLINE HYBRID COURSE FEE	\$275,000	
409006	INT TRANSPORT. FEE	\$37,100	
	<b>STUDENT TUITION AND FEES</b>		<b>\$11,572,600</b>
509003	SALES & SERVICE	\$75,000	
	<b>SALES AND SERVICE FEES</b>		<b>\$75,000</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**01 EDUCATIONAL FUND**

**REVENUES**

702000	TIME DEPOSIT & NOW ACCOUNTS	\$150,000	
	<b>INVESTMENT REVENUE</b>		<b>\$150,000</b>
801000	NON-GOVT GIFTS OR GRANTS	\$50,000	
	<b>GIFTS, SCHL, GRANTS &amp; BEQUESTS</b>		<b>\$50,000</b>
909005	OTHER INCOME	\$200,000	
	<b>OTHER REVENUES</b>		<b>\$200,000</b>
	<b>TOTAL EDUCATIONAL FUND REVENUES</b>		<b>\$29,551,258</b>

**EXPENSES**

1101	ADMINISTRATIVE FULL-TIME	\$2,390,967	
1103	ADMINISTRATIVE TEMPORARY	\$168,160	
1201	PROF/TECH FULL TIME	\$3,878,401	
1202	PROF/TECH PART-TIME	\$373,701	
1204	PROF/TECH PART-TIME TUTORS	\$10,300	
1205	TECHNICAL OVERTIME	\$1,000	
1301	TEACHING FACULTY FULL-TIME	\$6,165,602	
1305	TEACHING FULL-TIME SUMMER	\$323,700	
1306	FACULTY PART-TIME SUMMER	\$192,347	
1307	FACULTY PART-TIME FALL	\$560,744	
1308	FACULTY PART-TIME SPRING	\$580,950	
13F4	TEACHING OVERLOAD FALL	\$419,530	
13IC	TEACH FAC F-T INTERNET COURSES	\$3,000	
13P4	TEACHING OVERLOAD SPRING	\$543,000	
13PI	PART-TIME FAC INTERNET COURSES	\$145,000	
1601	SECT. CLERICAL FULL-TIME	\$986,943	
1602	SECT. CLERICAL PART-TIME	\$249,721	
1604	SECT. CLERICAL OVERTIME	\$500	
1802	STUDENTS TUTORS	\$18,200	
1803	STUDENTS REGULAR	\$32,500	
	<b>SALARIES</b>		<b>\$17,044,266</b>

## FISCAL YEAR 2023 BUDGET BY FUND

### 01 EDUCATIONAL FUND

#### EXPENSES

2101	MEDICAL INSURANCE	\$2,251,246	
2102	DENTAL INSURANCE	\$93,530	
2104	LIFE INSURANCE	\$25,538	
21HS	HEALTH SAVINGS ACCOUNT	\$208,576	
2800	RETIREES HEALTH INS.	\$63,931	
2900	OTHER EMPLOYEE BENEFITS	\$18,385	
	<b>EMPLOYEE BENEFITS</b>		<b>\$2,661,206</b>
3200	CONSULTANTS	\$277,298	
3400	MAINTENANCE SERVICES	\$487,350	
3500	LEGAL SERVICES	\$76,000	
3900	OTHER CONTRACTUAL SERVICES	\$510,627	
	<b>CONTRACTUAL SERVICES</b>		<b>\$1,351,275</b>
4101	OFFICE SUPPLIES	\$241,433	
4102	INSTRUCTIONAL SUPPLIES	\$340,941	
4103	LIBRARY SUPPLIES	\$3,800	
4105	VEHICLE SUPPLIES	\$130,200	
4108	COMPUTERS AND PERIPHERALS	\$387,500	
4109	OTHER SUPPLIES	\$56,150	
4200	PRINTING	\$45,250	
4401	AUDIO/VISUAL MATERIALS	\$7,400	
4402	COMPUTER SOFTWARE	\$300,750	
4403	POSTAGE & FREIGHT	\$79,200	
4500	BOOKS & BINDING COSTS	\$11,500	
4600	PUBLICATION & DUES	\$146,674	
4700	ADVERTISING	\$268,050	
4900	OTHER MATERIAL & SUPPLIES	\$50	
	<b>GENERAL MATERIAL &amp; SUPPLIES</b>		<b>\$2,018,898</b>
5100	CONF/MEETING EXPENSE	\$69,900	
5201	TRAVEL IN-STATE INSTR.	\$69,563	
5202	TRAVEL IN-STATE ADM.	\$29,600	
5203	TRAVEL IN-STATE OTHER	\$22,600	
5301	TRAVEL OUT-STATE INSTR.	\$24,675	
5302	TRAVEL OUT-STATE ADM.	\$12,500	
5303	TRAVEL OUT-STATE OTHER	\$6,800	
5400	RECRUITMENT	\$105,000	
5900	OTHER CONF./MEETING EXPENSE	\$6,500	
	<b>TRAVEL AND CONF./MEETING EXPENSE</b>		<b>\$347,138</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**01 EDUCATIONAL FUND**

**EXPENSES**

6100	RENTAL FACILITIES	\$6,350	
6200	RENTAL EQUIPMENT	\$810	
6500	GENERAL INSURANCE	\$19,550	
6600	INST PAY/LEASE/PUR AGREEMENT	\$40,000	
6800	PROV FOR CONTINGENCY	\$150,000	
	<b>FIXED CHARGES</b>		<b>\$216,710</b>
7500	TELEPHONE	\$55,580	
7900	OTHER UTILITIES	\$1,561	
	<b>UTILITIES</b>		<b>\$57,141</b>
8500	EQUIPMENT OFFICE	\$92,500	
8501	COMPUTERS	\$5,000	
8600	EQUIPMENT INSTRUCTIONAL	\$1,056,000	
8700	EQUIPMENT-SERVICE	\$445,000	
	<b>CAPITAL OUTLAY</b>		<b>\$1,598,500</b>
9102	OTHER STATE MAND. WAIV S.C./VET	\$22,500	
9103	INSTITUTIONAL WAIVERS	\$2,970,000	
9103D	DISCRETIONARY WAIVERS	\$2,150,000	
9103F	INSTITUTIONAL FEE WAIVERS	\$7,000	
9199	OTHER TUITION WAIVERS	\$267,500	
9199F	OTHER FEE WAIVERS	\$16,500	
9900	OTHER	\$150,600	
9901	COPY EXPENSE	\$22,000	
9902	STAFF DEVELOPMENT	\$79,400	
9909	PROF'L DEVELOPMENT	\$4,000	
	<b>OTHER EXPENDITURES</b>		<b>\$5,689,500</b>
	<b>TOTAL EDUCATIONAL FUND EXPENSES</b>		<b>\$30,984,634</b>



## FISCAL YEAR 2023 BUDGET BY PROGRAM

### 01 EDUCATIONAL FUND

#### TRANSFERS

100	INSTRUCTION	1	TRANSFERS	\$45,000
	<b>TOTAL INSTRUCTION</b>			<b>\$45,000</b>
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$4,076,346)
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>(\$4,076,346)</b>
	<b>TOTAL EDUCATIONAL FUND TRANSFERS</b>			<b>(\$4,031,346)</b>

#### REVENUES

100	INSTRUCTION	4	STUDENT TUITION AND FEES	\$0
		5	SALES AND SERVICE FEES	
		8	GIFTS, SCHL, GRANTS & BEQUESTS	
	<b>TOTAL INSTRUCTION</b>			<b>\$0</b>
800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$3,785,000
		2	STATE GOVERNMENTAL	\$13,212,433
		3	FEDERAL GOVERNMENTAL	\$506,225
		4	STUDENT TUITION AND FEES	\$11,572,600
		5	SALES AND SERVICE FEES	\$75,000
		7	INVESTMENT REVENUE	\$150,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$50,000
		9	OTHER REVENUES	\$200,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$29,551,258</b>
	<b>TOTAL EDUCATIONAL FUND REVENUES</b>			<b>\$29,551,258</b>

#### EXPENSES

100	INSTRUCTION	1	SALARIES	\$11,132,425
		2	EMPLOYEE BENEFITS	\$1,465,709
		3	CONTRACTUAL SERVICES	\$323,477
		4	GENERAL MATERIAL & SUPPLIES	\$486,765
		5	TRAVEL & CONF/MEETING EXPENSE	\$140,838
		6	FIXED CHARGES	\$7,300
		8	CAPITAL OUTLAY	\$1,048,500
		9	OTHER EXPENDITURES	\$39,100
	<b>TOTAL INSTRUCTION</b>			<b>\$14,644,114</b>
200	ACADEMIC SUPPORT	1	SALARIES	\$457,198
		2	EMPLOYEE BENEFITS	\$99,570
		3	CONTRACTUAL SERVICES	\$10,500
		4	GENERAL MATERIAL & SUPPLIES	\$41,450
		5	TRAVEL & CONF/MEETING EXPENSE	\$2,300
	<b>TOTAL ACADEMIC SUPPORT</b>			<b>\$611,018</b>
300	STUDENT SERVICES	1	SALARIES	\$1,517,618
		2	EMPLOYEE BENEFITS	\$334,949
		3	CONTRACTUAL SERVICES	\$12,000
		4	GENERAL MATERIAL & SUPPLIES	\$323,650
		5	TRAVEL & CONF/MEETING EXPENSE	\$144,950
		9	OTHER EXPENDITURES	\$36,500
	<b>TOTAL STUDENT SERVICES</b>			<b>\$2,369,667</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**01 EDUCATIONAL FUND**

**EXPENSES**

400	PUBLIC SERV/CONT ED	1	SALARIES	\$15,000
		2	EMPLOYEE BENEFITS	\$0
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>\$15,000</b>
700	OPER & MAINT PLANT	7	UTILITIES	\$55,580
	<b>TOTAL OPER &amp; MAINT PLANT</b>			<b>\$55,580</b>
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$3,922,025
		2	EMPLOYEE BENEFITS	\$760,978
		3	CONTRACTUAL SERVICES	\$1,005,298
		4	GENERAL MATERIAL & SUPPLIES	\$1,167,033
		5	TRAVEL & CONF/MEETING EXPENSE	\$59,050
		6	FIXED CHARGES	\$59,410
		7	PROV FOR CONTINGENCY	\$151,561
		8	CAPITAL OUTLAY	\$550,000
		9	OTHER EXPENDITURES	\$180,400
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$7,855,755</b>
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$5,433,500
	<b>TOTAL SCH/STUDENT GRNT/WAIVERS</b>			<b>\$5,433,500</b>
	<b>TOTAL EDUCATIONAL FUND EXPENSES</b>			<b>\$30,984,634</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**02 OPERATIONS & MAINTENANCE**

**TRANSFERS**

8120	OPER TRANS TO OTHER FUNDS	(\$265,000)	
8220	OPER TRS FROM OTHER FUNDS	\$100,000	
	<b>TRANSFERS</b>		<b>(\$165,000)</b>
	<b>TOTAL OPERATIONS &amp; MAINTENANCE TRANSFERS</b>		<b>(\$165,000)</b>

**REVENUES**

101001	CURRENT TAXES	\$1,350,000	
103500	CORPORATE PERS PROP TAX	\$635,000	
109000	OTHER LOCAL GOVT SRC	\$85,000	
	<b>LOCAL GOVERNMENTAL SOURCES</b>		<b>\$2,070,000</b>
4029MF	MAINTENANCE FEE	\$1,072,500	
	<b>STUDENT TUITION AND FEES</b>		<b>\$1,072,500</b>
601000	BUILDING RENTALS	\$25,000	
	<b>FACILITIES REVENUE</b>		<b>\$25,000</b>
702000	TIME DEPOSIT & NOW ACCOUNTS	\$50,000	
	<b>INVESTMENT REVENUE</b>		<b>\$50,000</b>
	<b>TOTAL OPERATIONS &amp; MAINTENANCE REVENUES</b>		<b>\$3,217,500</b>

**EXPENSES**

1201	PROF/TECH FULL TIME	\$151,740	
1602	SECT. CLERICAL PART-TIME	\$3,000	
1701	CUSTODIAL/MAINT FULL-TIME	\$826,034	
1702	CUSTODIAL/MAINT PART-TIME	\$243,931	
1704	CUSTODIAL/MAINT OVERTIME	\$9,500	
1803	STUDENTS REGULAR	\$4,000	
	<b>SALARIES</b>		<b>\$1,238,205</b>
2101	MEDICAL INSURANCE	\$247,199	
2102	DENTAL INSURANCE	\$9,599	
2104	LIFE INSURANCE	\$1,487	
21HS	HEALTH SAVINGS ACCOUNT	\$23,999	
2800	RETIREEES HEALTH INS.	\$4,573	
	<b>EMPLOYEE BENEFITS</b>		<b>\$286,857</b>
3400	MAINTENANCE SERVICES	\$137,225	
3900	OTHER CONTRACTUAL SERVICES	\$515,928	
	<b>CONTRACTUAL SERVICES</b>		<b>\$653,153</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**02 OPERATIONS & MAINTENANCE**

**EXPENSES**

4101	OFFICE SUPPLIES	\$1,000	
4104	MAINTENANCE SUPPLIES	\$237,000	
4105	VEHICLE SUPPLIES	\$9,000	
4109	OTHER SUPPLIES	\$15,500	
4600	PUBLICATION & DUES	\$5,850	
	<b>GENERAL MATERIAL &amp; SUPPLIES</b>		<b>\$268,350</b>
5100	CONF/MEETING EXPENSE	\$1,500	
	<b>TRAVEL AND CONF./MEETING EXPENSE</b>		<b>\$1,500</b>
6100	RENTAL FACILITIES	\$12,000	
6800	PROV FOR CONTINGENCY	\$95,000	
	<b>FIXED CHARGES</b>		<b>\$107,000</b>
7100	GAS	\$263,500	
7300	ELECTRICITY	\$887,000	
7400	WATER, SEWAGE	\$71,300	
7500	TELEPHONE	\$1,750	
7700	REFUSE DISPOSAL	\$41,850	
	<b>UTILITIES</b>		<b>\$1,265,400</b>
8700	EQUIPMENT-SERVICE	\$196,025	
8900	CIP	\$80,000	
	<b>CAPITAL OUTLAY</b>		<b>\$276,025</b>
	<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSES</b>		<b>\$4,096,490</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**02 OPERATIONS & MAINTENANCE**

**TRANSFERS**

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$165,000)
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>(\$165,000)</b>
	<b>TOTAL OPERATIONS &amp; MAINTENANCE TRANSFERS</b>			<b>(\$165,000)</b>

**REVENUES**

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$2,070,000
		4	STUDENT TUITION AND FEES	\$1,072,500
		6	FACILITIES REVENUE	\$25,000
		7	INVESTMENT REVENUE	\$50,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$3,217,500</b>
	<b>TOTAL OPERATIONS &amp; MAINTENANCE REVENUES</b>			<b>\$3,217,500</b>

**EXPENSES**

700	OPER & MAINT PLANT	1	SALARIES	\$1,096,867
		2	EMPLOYEE BENEFITS	\$274,337
		3	CONTRACTUAL SERVICES	\$536,013
		4	GENERAL MATERIAL & SUPPLIES	\$260,100
		6	FIXED CHARGES	\$12,000
		7	UTILITIES	\$1,265,400
		8	CAPITAL OUTLAY	\$268,025
	<b>TOTAL OPER &amp; MAINT PLANT</b>			<b>\$3,712,742</b>
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$141,338
		2	EMPLOYEE BENEFITS	\$12,520
		3	CONTRACTUAL SERVICES	\$117,140
		4	GENERAL MATERIAL & SUPPLIES	\$8,250
		5	TRAVEL & CONF/MEETING EXPENSE	\$1,500
		7	PROV FOR CONTINGENCY	\$95,000
		8	CAPITAL OUTLAY	\$8,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$383,748</b>
	<b>TOTAL OPERATIONS &amp; MAINTENANCE EXPENSES</b>			<b>\$4,096,490</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**03 OPER & MAINT (RESTRICTED)**

**TRANSFERS**

8210	TRS FROM OTHER FUNDS	\$3,665,000	
	<b>TRANSFERS</b>		<b>\$3,665,000</b>
	<b>TOTAL OPER &amp; MAINT (RESTRICTED) TRANSFERS</b>		<b>\$3,665,000</b>

**REVENUES**

101001	CURRENT TAXES	\$239,150	
105000	BOND PROCEEDS	\$5,500,000	
109000	OTHER LOCAL GOVT SOURCE	\$16,680	
	<b>LOCAL GOVERNMENTAL SOURCES</b>		<b>\$5,755,830</b>
209000	OTHER ILL GOVERNMENTAL SOURCES	\$2,013,793	
	<b>STATE GOVERNMENTAL SOURCES</b>		<b>\$2,013,793</b>
301001	DIRECT	\$1,023,336	
	<b>FEDERAL GOVERNMENTAL SOURCES</b>		<b>\$1,023,336</b>
702000	TIME DEPOSIT & NOW ACCOUNTS	\$63,060	
	<b>INVESTMENT REVENUE</b>		<b>\$63,060</b>
801001	NON-GOVT GIFTS OR GRANTS	\$3,565,676	
	<b>GIFTS, SCHL, GRANTS &amp; BEQUESTS</b>		<b>\$3,565,676</b>
909005	OTHER INCOME	\$162,495	
	<b>OTHER REVENUES</b>		<b>\$162,495</b>
	<b>TOTAL OPER &amp; MAINT (RESTRICTED) REVENUES</b>		<b>\$12,584,190</b>

**EXPENSES**

3300	ARCH. SERVICES	\$1,570,037	
3900	OTHER CONTRACTUAL SERVICES	\$560,000	
	<b>CONTRACTUAL SERVICES</b>		<b>\$2,130,037</b>
4104	MAINTENANCE SUPPLIES	\$45,000	
	<b>GENERAL MATERIAL &amp; SUPPLIES</b>		<b>\$45,000</b>
6800	PROV FOR CONTINGENCY	\$347,760	
	<b>PROV FOR CONTINGENCY</b>		<b>\$347,760</b>
8200	SITE IMPROVEMENTS	\$1,105,447	
8300	NEW BUILDINGS & ADDITIONS	\$9,230,600	
8400	BUILDING & REMODELING	\$2,578,691	
8700	EQUIPMENT-SERVICE	\$1,043,411	
8900	CIP	\$362,985	
	<b>CAPITAL OUTLAY</b>		<b>\$14,321,134</b>
	<b>TOTAL OPER &amp; MAINT (RESTRICTED) EXPENSES</b>		<b>\$16,843,931</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**03 OPER & MAINT (RESTRICTED)**

**TRANSFERS**

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	\$3,665,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$3,665,000</b>
	<b>TOTAL OPER &amp; MAINT (RESTRICTED) TRANSFERS</b>			<b>\$3,665,000</b>

**REVENUES**

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$5,755,830
		2	STATE GOVERNMENTAL	\$2,013,793
		3	FEDERAL GOVERNMENTAL	\$1,023,336
		7	INVESTMENT REVENUE	\$63,060
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$3,565,676
		9	OTHER REVENUES	\$162,495
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$12,584,190</b>
	<b>TOTAL OPER &amp; MAINT (RESTRICTED) REVENUES</b>			<b>\$12,584,190</b>

**EXPENSES**

800	INSTITUTIONAL SUPPORT	3	CONTRACTUAL SERVICES	\$2,130,037
		4	GENERAL MATERIAL & SUPPLIES	\$45,000
		7	PROV FOR CONTINGENCY	\$347,760
		8	CAPITAL OUTLAY	\$14,321,134
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$16,843,931</b>
	<b>TOTAL OPER &amp; MAINT (RESTRICTED) EXPENSES</b>			<b>\$16,843,931</b>

**FISCAL YEAR 2023  
BUDGET BY FUND****04 BOND & INTEREST FUND****REVENUES**

101001	CURRENT TAXES	\$1,934,211	
	LOCAL GOVERNMENTAL SOURCES		\$1,934,211
	<b>TOTAL BOND &amp; INTEREST FUND REVENUES</b>		<b>\$1,934,211</b>

**EXPENSES**

6300	DEBT PRIN/RETIREMENT	\$2,065,000	
6400	INTEREST	\$119,211	
	<b>FIXED CHARGES</b>		<b>\$2,184,211</b>
	<b>TOTAL BOND &amp; INTEREST FUND EXPENSES</b>		<b>\$2,184,211</b>



**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**04        BOND & INTEREST FUND**

**REVENUES**

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$1,934,211
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$1,934,211</b>
	<b>TOTAL BOND &amp; INTEREST FUND REVENUES</b>			<b>\$1,934,211</b>

**EXPENSES**

800	INSTITUTIONAL SUPPORT	6	FIXED CHARGES	\$2,184,211
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$2,184,211</b>
	<b>TOTAL BOND &amp; INTEREST FUND EXPENSES</b>			<b>\$2,184,211</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**05      AUXILIARY ENTERPRISE**

**TRANSFERS**

8110	TRANSFERS TO OTHER FUNDS	(\$1,545,000)
8210	TRS FROM OTHER FUNDS	\$2,216,346

**TRANSFERS**

**\$671,346**

**TOTAL AUXILIARY ENTERPRISE TRANSFERS**

**\$671,346**

**REVENUES**

401099	OTHER TUIT - ACT	\$52,550
402009	OTHER FEES	\$51,550
40209F	FACILITY USAGE FEE	\$20,500
40209G	GRADUATION FEES	\$26,090
40209O	OCC RADIOLOGY ENRHMT FEE	\$6,000
4029UF	UNIFORM FEES	\$4,450
409002	LIBRARY FEES	\$6,800
409003	OTHER FEES	\$235,215
409004	MEMBERSHIP FEES	\$10,100

**STUDENT TUITION AND FEES**

**\$413,255**

501000	FOOD/CAFETERIA	\$140,225
5010TE	FOOD/CAFETERIA TAX EXEMPT	\$1,000
502001	NEW BOOKS	\$845,000
502002	BOOK RENTALS	\$55,000
502004	SHIPPING REVENUE	\$14,000
502005	ADMIN OFFICE SUPPLIES	\$58,000
502006	GENERAL MERCHANDISE	\$22,000
502007	SUNDRIES	\$27,500
50200G	GIFT CARD SALES	\$1,250
50200M	MEAL PLAN SALES	\$113,000
50200S	GENERAL MERCHANDISE - AGENCY	\$3,000
50200T	NEW BOOKS - AGENCY	\$73,800
502016	SOFT GOODS OTHER	\$48,000
503001	ATHLETIC GATE RECPTS	\$15,000
504002	IND TRAINING INCOME	\$145,200
509001	SALES TAX	\$89,363
509002	DONATIONS	\$383,450

**FISCAL YEAR 2023  
BUDGET BY FUND**

**05      AUXILIARY ENTERPRISE**

**REVENUES**

509003	SALES & SERVICE	\$757,825	
509005	COSMETOLOGY HAIR PRODUCTS	\$500	
509006	COSMETOLOGY SERVICES	\$7,000	
50903E	SPECIAL EVENTS	\$6,608	
5093TE	SALES & SERVICE TAX EXEMPT	\$56,250	
509STP	SALES TAX - REMIT TO STATE	\$48,835	
	<b>SALES AND SERVICE FEES</b>		<b>\$2,911,806</b>
601000	BUILDING RENTALS	\$150	
602000	DATA PROCESSING RENTALS	\$400	
	<b>FACILITIES REVENUE</b>		<b>\$550</b>
702000	TIME DEPOSIT & NOW ACCOUNTS	\$50,500	
	<b>INVESTMENT REVENUE</b>		<b>\$50,500</b>
809001	SCHOLARSHIPS	\$43,500	
	<b>GIFTS, SCHL, GRANTS &amp; BEQUESTS</b>		<b>\$43,500</b>
901002	OTHER FINES	\$500	
902000	COMMISSIONS	\$8,100	
909005	OTHER INCOME	\$67,500	
	<b>OTHER REVENUES</b>		<b>\$76,100</b>
	<b>TOTAL AUXILIARY ENTERPRISE REVENUES</b>		<b>\$3,495,711</b>

**EXPENSES**

1201	PROF/TECH FULL TIME	\$949,197	
1202	PROF/TECH PART-TIME	\$905,478	
1301	TEACHING FACULTY FULL-TIME	\$8,400	
13N1	TEACH FULL-TIME NON-CREDIT	\$2,000	
13N2	TEACH PART-TIME NON-CREDIT	\$147,440	
1602	SECT. CLERICAL PART-TIME	\$41,300	
1803	STUDENTS REGULAR	\$35,224	
	<b>SALARIES</b>		<b>\$2,089,039</b>
2101	MEDICAL INSURANCE	\$204,860	
2102	DENTAL INSURANCE	\$7,550	
2104	LIFE INSURANCE	\$1,373	
2105	SUPP LIFE (and AD&D)	\$269	

**FISCAL YEAR 2023  
BUDGET BY FUND**

**05      AUXILIARY ENTERPRISE**

**EXPENSES**

2107	VISION	\$120	
21HS	HEALTH SAVINGS ACCOUNT	\$19,260	
2500	MEDICARE	\$10,615	
2600	FICA, SOCIAL SECURITY	\$1,800	
2800	RETIREEES HEALTH INS.	\$4,459	
	<b>EMPLOYEE BENEFITS</b>		<b>\$250,306</b>
3400	MAINTENANCE SERVICES	\$27,450	
3500	LEGAL SERVICES	\$1,300	
3900	OTHER CONTRACTUAL SERVICES	\$375,804	
	<b>CONTRACTUAL SERVICES</b>		<b>\$404,554</b>
4101	OFFICE SUPPLIES	\$15,500	
4102	INSTRUCTIONAL SUPPLIES	\$85,300	
4103	LIBRARY SUPPLIES	\$1,100	
4104	MAINTENANCE SUPPLIES	\$5,750	
4105	VEHICLE SUPPLIES	\$11,050	
4106	ATHLETIC SUPPLIES	\$186,486	
4108	COMPUTERS AND PERIPHERALS	\$1,500	
4109	OTHER SUPPLIES	\$211,785	
4200	PRINTING	\$29,000	
4401	AUDIO/VISUAL MATERIALS	\$6,700	
4402	COMPUTER SOFTWARE	\$24,200	
4403	POSTAGE & FREIGHT	\$3,700	
4500	BOOKS & BINDING COSTS	\$5,000	
4600	PUBLICATION & DUES	\$48,185	
4700	ADVERTISING	\$6,275	
4802	PURCHASE BOOKSTORE	\$500	
4803	NEW BOOKS	\$816,880	
4804	RENTAL TEXTBOOKS	\$55,000	
4809	NURSING RESALE	\$8,500	
4810	GENERAL MERCHANDISE	\$73,000	
4811	FOOD SERV PURCHASES	\$227,445	
4812	CAPS & GOWNS	\$10,300	
4813	FREIGHT & POSTAGE - RESALE ONLY	\$2,000	

**FISCAL YEAR 2023  
BUDGET BY FUND**

**05      AUXILIARY ENTERPRISE**

**EXPENSES**

4818	CLOTHING	\$48,950	
4821	STUDENT TECH CRS SUPL	\$120,500	
4825	OTHER	\$4,500	
	<b>GENERAL MATERIAL &amp; SUPPLIES</b>		<b>\$2,009,106</b>
5100	CONF/MEETING EXPENSE	\$13,520	
5201	TRAVEL IN-STATE INSTR.	\$6,100	
5203	TRAVEL IN-STATE OTHER	\$140,894	
5301	TRAVEL OUT-STATE INSTR.	\$200	
5303	TRAVEL OUT-STATE OTHER	\$206,500	
5400	RECRUITMENT	\$33,250	
	<b>TRAVEL AND CONF./MEETING EXPENSE</b>		<b>\$400,464</b>
6100	RENTAL FACILITIES	\$39,622	
6200	RENTAL EQUIPMENT	\$2,000	
6500	GENERAL INSURANCE	\$114,624	
	<b>FIXED CHARGES</b>		<b>\$156,246</b>
7500	TELEPHONE	\$1,560	
	<b>UTILITIES</b>		<b>\$1,560</b>
8200	SITE IMPROVEMENTS	\$5,000	
8600	EQUIPMENT INSTRUCTIONAL	\$5,000	
8700	EQUIPMENT-SERVICE	\$87,597	
	<b>CAPITAL OUTLAY</b>		<b>\$97,597</b>
9200	STUDENT GRANTS/SCH.	\$376,200	
9900	OTHER	\$151,100	
9908	EMERGENCY SUPPORT - PSC	\$1,000	
9921	CLIENT TRANSPORTATION - PSC	\$2,000	
9941	DD MEAL PLAN DISCOUNT EXPENSE	\$9,500	
	<b>OTHER EXPENDITURES</b>		<b>\$539,800</b>
	<b>TOTAL AUXILIARY ENTERPRISE EXPENSES</b>		<b>\$5,948,672</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**05           AUXILIARY ENTERPRISE**

**TRANSFERS**

400	PUBLIC SERV/CONT ED	1	TRANSFERS	(\$45,000)
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>(\$45,000)</b>
600	AUXILIARY SERV	1	TRANSFERS	\$2,216,346
	<b>TOTAL AUXILIARY SERV</b>			<b>\$2,216,346</b>
800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$1,500,000)
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>(\$1,500,000)</b>
	<b>TOTAL AUXILIARY ENTERPRISE TRANSFERS</b>			<b>\$671,346</b>

**REVENUES**

200	ACADEMIC SUPPORT	4	STUDENT TUITION AND FEES	\$6,800
		5	SALES AND SERVICE FEES	\$2,100
	<b>TOTAL ACADEMIC SUPPORT</b>			<b>\$8,900</b>
300	STUDENT SERVICES	4	STUDENT TUITION AND FEES	\$27,600
		5	SALES AND SERVICE FEES	\$20,100
		9	OTHER REVENUES	\$3,500
	<b>TOTAL STUDENT SERVICES</b>			<b>\$51,200</b>
400	PUBLIC SERV/CONT ED	4	STUDENT TUITION AND FEES	\$232,300
		5	SALES AND SERVICE FEES	\$174,280
		6	FACILITIES REVENUE	\$150
		9	OTHER REVENUES	\$700
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>\$407,430</b>
600	AUXILIARY SERV	4	STUDENT TUITION AND FEES	\$129,805
		5	SALES AND SERVICE FEES	\$2,598,576
		6	FACILITIES REVENUE	\$400
		7	INVESTMENT REVENUE	\$500
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$0
		9	OTHER REVENUES	\$71,900
	<b>TOTAL AUXILIARY SERV</b>			<b>\$2,801,181</b>
700	OPER & MAINT PLANT	4	STUDENT TUITION AND FEES	\$16,750
		5	SALES AND SERVICE FEES	\$750
	<b>TOTAL OPER &amp; MAINT PLANT</b>			<b>\$17,500</b>
800	INSTITUTIONAL SUPPORT	5	SALES AND SERVICE FEES	\$50,000
		7	INVESTMENT REVENUE	\$50,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$100,000</b>
900	SCH/STUDENT GRNT/WAIVERS	5	SALES AND SERVICE FEES	\$66,000
		8	GIFTS, SCHL, GRANTS & BEQUESTS	\$43,500
	<b>TOTAL SCH/STUDENT GRNT/WAIVERS</b>			<b>\$109,500</b>
	<b>TOTAL AUXILIARY ENTERPRISE REVENUES</b>			<b>\$3,495,711</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**05        AUXILIARY ENTERPRISE**

**EXPENSES**

200	ACADEMIC SUPPORT	3	CONTRACTUAL SERVICES	\$2,750
		4	GENERAL MATERIAL & SUPPLIES	\$19,050
		5	TRAVEL & CONF/MEETING EXPENSE	\$350
		9	OTHER EXPENDITURES	\$550
	<b>TOTAL ACADEMIC SUPPORT</b>			<b>\$22,700</b>
300	STUDENT SERVICES	1	SALARIES	\$9,200
		2	EMPLOYEE BENEFITS	\$200
		3	CONTRACTUAL SERVICES	\$15,800
		4	GENERAL MATERIAL & SUPPLIES	\$31,350
		5	TRAVEL & CONF/MEETING EXPENSE	\$7,850
		6	FIXED CHARGES	\$200
		8	CAPITAL OUTLAY	\$10,000
		9	OTHER EXPENDITURES	\$18,375
	<b>TOTAL STUDENT SERVICES</b>			<b>\$92,975</b>
400	PUBLIC SERV/CONT ED	1	SALARIES	\$159,640
		2	EMPLOYEE BENEFITS	\$2,200
		3	CONTRACTUAL SERVICES	\$8,300
		4	GENERAL MATERIAL & SUPPLIES	\$91,740
		5	TRAVEL & CONF/MEETING EXPENSE	\$10,100
		6	FIXED CHARGES	\$6,000
		8	CAPITAL OUTLAY	\$5,000
		9	OTHER EXPENDITURES	\$6,200
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>\$289,180</b>
600	AUXILIARY SERV	1	SALARIES	\$1,901,589
		2	EMPLOYEE BENEFITS	\$247,906
		3	CONTRACTUAL SERVICES	\$335,604
		4	GENERAL MATERIAL & SUPPLIES	\$1,861,616
		5	TRAVEL & CONF/MEETING EXPENSE	\$382,114
		6	FIXED CHARGES	\$150,046
		7	UTILITIES	\$1,560
		8	CAPITAL OUTLAY	\$52,597
		9	OTHER EXPENDITURES	\$270,175
	<b>TOTAL AUXILIARY SERV</b>			<b>\$5,203,207</b>
700	OPER & MAINT PLANT	3	CONTRACTUAL SERVICES	\$42,100
		4	GENERAL MATERIAL & SUPPLIES	\$5,350
		5	TRAVEL & CONF/MEETING EXPENSE	\$50
		8	CAPITAL OUTLAY	\$30,000
	<b>TOTAL OPER &amp; MAINT PLANT</b>			<b>\$77,500</b>
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$18,610
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$18,610</b>
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$244,500
	<b>TOTAL SCH/STUDENT GRNT/WAIVERS</b>			<b>\$244,500</b>
	<b>TOTAL AUXILIARY ENTERPRISE EXPENSES</b>			<b>\$5,948,672</b>

**FISCAL YEAR 2023  
BUDGET BY FUND****07 WORKING CASH FUND****TRANSFERS**

8110	TRANSFERS TO OTHER FUNDS	(\$140,000)	
	<b>TRANSFERS</b>		<b>(\$140,000)</b>
	<b>TOTAL WORKING CASH FUND TRANSFERS</b>		<b>(\$140,000)</b>

**REVENUES**

702000	TIME DEPOSIT & NOW ACCOUNTS	\$140,000	
	<b>INVESTMENT REVENUE</b>		<b>\$140,000</b>
	<b>TOTAL WORKING CASH FUND REVENUES</b>		<b>\$140,000</b>



**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**07           WORKING CASH FUND**

**TRANSFERS**

800	INSTITUTIONAL SUPPORT	1	TRANSFERS	(\$140,000)
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>(\$140,000)</b>
	<b>TOTAL WORKING CASH FUND TRANSFERS</b>			<b>(\$140,000)</b>

**REVENUES**

800	INSTITUTIONAL SUPPORT	7	INVESTMENT REVENUE	\$140,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$140,000</b>
	<b>TOTAL WORKING CASH FUND REVENUES</b>			<b>\$140,000</b>

**FISCAL YEAR 2023  
BUDGET BY FUND****11      AUDIT****REVENUES**

101001	CURRENT TAXES	\$70,000	
	<b>LOCAL GOVERNMENTAL SOURCES</b>		<b>\$70,000</b>
	<b>TOTAL AUDIT REVENUES</b>		<b>\$70,000</b>

**EXPENSES**

3100	AUDIT SERVICES	\$65,000	
	<b>CONTRACTUAL SERVICES</b>		<b>\$65,000</b>
	<b>TOTAL AUDIT EXPENSES</b>		<b>\$65,000</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM****11        AUDIT****REVENUES**

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$70,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$70,000</b>
	<b>TOTAL AUDIT REVENUES</b>			<b>\$70,000</b>

**EXPENSES**

800	INSTITUTIONAL SUPPORT	3	CONTRACTUAL SERVICES	\$65,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$65,000</b>
	<b>TOTAL AUDIT EXPENSES</b>			<b>\$65,000</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**12 LIAB, PROTECT, SETTLEMENT**

**REVENUES**

101001	CURRENT TAXES	\$1,040,000	
	<b>LOCAL GOVERNMENTAL SOURCES</b>		<b>\$1,040,000</b>
	<b>TOTAL LIAB, PROTECT, SETTLEMENT REVENUES</b>		<b>\$1,040,000</b>

**EXPENSES**

2200	WORKMAN COMP.INSURANCE	\$95,967	
2400	UNEMPLOYMENT INSURANCE	\$250,000	
2500	MEDICARE	\$265,000	
	<b>EMPLOYEE BENEFITS</b>		<b>\$610,967</b>
3500	LEGAL SERVICES	\$545,000	
3900	OTHER CONTRACTUAL SERVICES	\$200,000	
	<b>CONTRACTUAL SERVICES</b>		<b>\$745,000</b>
6500	GENERAL INSURANCE	\$324,169	
	<b>FIXED CHARGES</b>		<b>\$324,169</b>
	<b>TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES</b>		<b>\$1,680,136</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**12        LIAB, PROTECT, SETTLEMENT**

**REVENUES**

800	INSTITUTIONAL SUPPORT	1	LOCAL GOVERNMENTAL	\$1,040,000
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$1,040,000</b>
	<b>TOTAL LIAB, PROTECT, SETTLEMENT REVENUES</b>			<b>\$1,040,000</b>

**EXPENSES**

800	INSTITUTIONAL SUPPORT	2	EMPLOYEE BENEFITS	\$610,967
		3	CONTRACTUAL SERVICES	\$745,000
		6	FIXED CHARGES	\$324,169
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$1,680,136</b>
	<b>TOTAL LIAB, PROTECT, SETTLEMENT EXPENSES</b>			<b>\$1,680,136</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**06 RESTRICTED PURPOSES**

**REVENUES**

201019	ADULT EDUCATION-STATE BASIC	\$166,724	
201021	ADULT EDUCATION-PERFORMANCE	\$72,035	
209000	OTHER ILL GOVERNMENTAL SOURCES	\$102,685	
	<b>STATE GOVERNMENTAL SOURCES</b>		<b>\$341,444</b>
509002	DONATIONS	\$47,000	
	<b>SALES AND SERVICE FEES</b>		<b>\$47,000</b>
	<b>TOTAL RESTRICTED PURPOSES REVENUES</b>		<b>\$388,444</b>

**EXPENSES**

1201	PROF/TECH FULL TIME	\$121,612	
1202	PROF/TECH PART-TIME	\$35,447	
1306	FACULTY PART-TIME SUMMER	\$13,000	
1307	FACULTY PART-TIME FALL	\$31,710	
1308	FACULTY PART-TIME SPRING	\$28,500	
1601	SECT. CLERICAL FULL-TIME	\$9,360	
	<b>SALARIES</b>		<b>\$239,629</b>
2101	MEDICAL INSURANCE	\$30,783	
2200	WORKMAN COMP.INSURANCE	\$167	
2400	UNEMPLOYMENT INSURANCE	\$124	
2500	MEDICARE	\$2,706	
2600	FICA, SOCIAL SECURITY	\$845	
	<b>EMPLOYEE BENEFITS</b>		<b>\$34,625</b>
3900	OTHER CONTRACTUAL SERVICES	\$29,285	
	<b>CONTRACTUAL SERVICES</b>		<b>\$29,285</b>
4101	OFFICE SUPPLIES	\$400	
4102	INSTRUCTIONAL SUPPLIES	\$38,017	
4109	OTHER SUPPLIES	\$22,138	
4200	PRINTING	\$117	
4403	POSTAGE & FREIGHT	\$100	
	<b>GENERAL MATERIAL &amp; SUPPLIES</b>		<b>\$60,772</b>
5201	TRAVEL IN-STATE INSTR.	\$4,500	
5203	TRAVEL IN-STATE OTHER	\$21,929	
5301	TRAVEL OUT-STATE INSTR.	\$3,000	
	<b>TRAVEL AND CONF./MEETING EXPENSE</b>		<b>\$29,429</b>

**FISCAL YEAR 2023  
BUDGET BY FUND****06 RESTRICTED PURPOSES****EXPENSES**

8600	EQUIPMENT INSTRUCTIONAL	\$15,000	
	<b>CAPITAL OUTLAY</b>		<b>\$15,000</b>
9900	OTHER	\$10,689	
9902	STAFF DEVELOPMENT	\$1,000	
9906	INDIRECT COST	\$4,939	
	<b>OTHER EXPENDITURES</b>		<b>\$16,628</b>
	<b>TOTAL RESTRICTED PURPOSES EXPENSES</b>		<b>\$425,368</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**06 RESTRICTED PURPOSES**

**REVENUES**

100	INSTRUCTION	5	SALES AND SERVICE FEES	\$42,000
	<b>TOTAL INSTRUCTION</b>			<b>\$42,000</b>
300	STUDENT SERVICES	2	STATE GOVERNMENTAL	\$314,259
	<b>TOTAL STUDENT SERVICES</b>			<b>\$314,259</b>
400	PUBLIC SERV/CONT ED	5	SALES AND SERVICE FEES	\$5,000
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>\$5,000</b>
600	AUXILIARY SERV	9	OTHER REVENUES	\$0
	<b>TOTAL AUXILIARY SERV</b>			<b>\$0</b>
800	INSTITUTIONAL SUPPORT	2	STATE GOVERNMENTAL	\$27,185
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$27,185</b>
	<b>TOTAL RESTRICTED PURPOSES REVENUES</b>			<b>\$388,444</b>

**EXPENSES**

100	INSTRUCTION	1	SALARIES	\$70,000
		2	EMPLOYEE BENEFITS	\$1,293
		3	CONTRACTUAL SERVICES	\$4,500
		4	GENERAL MATERIAL & SUPPLIES	\$19,000
		5	TRAVEL & CONF/MEETING EXPENSE	\$7,500
		8	CAPITAL OUTLAY	\$15,000
	<b>TOTAL INSTRUCTION</b>			<b>\$117,293</b>
300	STUDENT SERVICES	1	SALARIES	\$145,629
		2	EMPLOYEE BENEFITS	\$33,332
		3	CONTRACTUAL SERVICES	\$22,600
		4	GENERAL MATERIAL & SUPPLIES	\$41,022
		5	TRAVEL & CONF/MEETING EXPENSE	\$21,679
		8	CAPITAL OUTLAY	\$0
		9	OTHER EXPENDITURES	\$11,628
	<b>TOTAL STUDENT SERVICES</b>			<b>\$275,890</b>
400	PUBLIC SERV/CONT ED	9	OTHER EXPENDITURES	\$5,000
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>\$5,000</b>
600	AUXILIARY SERV	3	CONTRACTUAL SERVICES	\$0
	<b>TOTAL AUXILIARY SERV</b>			<b>\$0</b>
700	OPER & MAINT PLANT	3	CONTRACTUAL SERVICES	\$0
		4	GENERAL MATERIAL & SUPPLIES	\$0
	<b>TOTAL OPER &amp; MAINT PLANT</b>			<b>\$0</b>
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$24,000
		2	EMPLOYEE BENEFITS	\$0
		3	CONTRACTUAL SERVICES	\$2,185
		4	GENERAL MATERIAL & SUPPLIES	\$750
		5	TRAVEL & CONF/MEETING EXPENSE	\$250
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$27,185</b>
	<b>TOTAL RESTRICTED PURPOSES EXPENSES</b>			<b>\$425,368</b>



**FISCAL YEAR 2023  
BUDGET BY FUND**

**61 FEDERAL FUNDS**

**REVENUES**

301001	DIRECT	\$9,534,739	
	<b>FEDERAL GOVERNMENTAL SOURCES</b>		<b>\$9,534,739</b>
	<b>TOTAL FEDERAL FUNDS REVENUES</b>		<b>\$9,534,739</b>

**EXPENSES**

1201	PROF/TECH FULL TIME	\$1,227,182	
1202	PROF/TECH PART-TIME	\$39,800	
1204	PROF/TECH PART-TIME TUTORS	\$33,925	
1307	FACULTY PART-TIME FALL	\$2,750	
1308	FACULTY PART-TIME SPRING	\$2,750	
1601	SECT. CLERICAL FULL-TIME	\$37,000	
1801	STUDENTS WORK-STUDY	\$415,238	
1802	STUDENTS TUTORS	\$2,000	
	<b>SALARIES</b>		<b>\$1,760,645</b>
2101	MEDICAL INSURANCE	\$312,692	
2102	DENTAL INSURANCE	\$10,939	
2104	LIFE INSURANCE	\$2,092	
2107	VISION	\$416	
21HS	HEALTH SAVINGS ACCOUNT	\$29,696	
2200	WORKMAN COMP.INSURANCE	\$3,561	
2400	UNEMPLOYMENT INSURANCE	\$1,230	
2500	MEDICARE	\$20,142	
2600	FICA, SOCIAL SECURITY	\$372	
2700	SURS/FEDERAL FUNDS	\$167,226	
2800	RETIRES HEALTH INS.	\$6,325	
	<b>EMPLOYEE BENEFITS</b>		<b>\$554,691</b>
3900	OTHER CONTRACTUAL SERVICES	\$232,188	
3911	STIPENDS	\$28,093	
	<b>CONTRACTUAL SERVICES</b>		<b>\$260,281</b>
4101	OFFICE SUPPLIES	\$8,042	
4102	INSTRUCTIONAL SUPPLIES	\$28,593	
4109	OTHER SUPPLIES	\$14,629	
4200	PRINTING	\$2,530	

**FISCAL YEAR 2023  
BUDGET BY FUND**

**61 FEDERAL FUNDS**

**EXPENSES**

4402	COMPUTER SOFTWARE	\$3,100	
4403	POSTAGE & FREIGHT	\$1,550	
4600	PUBLICATION & DUES	\$1,732	
4700	ADVERTISING	\$1,400	
	<b>GENERAL MATERIAL &amp; SUPPLIES</b>		<b>\$61,576</b>
5100	CONF/MEETING EXPENSE	\$16,613	
5202	TRAVEL IN-STATE ADM.	\$900	
5203	TRAVEL IN-STATE OTHER	\$33,385	
5302	TRAVEL OUT-STATE ADM.	\$4,500	
5303	TRAVEL OUT-STATE OTHER	\$15,545	
	<b>TRAVEL AND CONF./MEETING EXPENSE</b>		<b>\$70,943</b>
6500	GENERAL INSURANCE	\$975	
	<b>FIXED CHARGES</b>		<b>\$975</b>
8400	BUILDING & REMODELING	\$26,900	
8600	EQUIPMENT INSTRUCTIONAL	\$192,435	
8900	CIP	\$75,000	
	<b>CAPITAL OUTLAY</b>		<b>\$294,335</b>
9200	STUDENT GRANTS/SCH.	\$15,000	
9202	STUDENT GRANTS PAID	\$6,000,960	
9904	ADMN. EXPENSE	\$40,762	
9906	INDIRECT COST	\$154,667	
9909	PROF'L DEVELOPMENT	\$6,000	
990L	LOST REVENUE EXPENSE	\$303,816	
9919	MEAL ALLOWANCE - PSC	\$6,587	
9923	STUDENT FEES/BOOKS - PSC	\$3,500	
	<b>OTHER EXPENDITURES</b>		<b>\$6,531,292</b>
	<b>TOTAL FEDERAL FUNDS EXPENSES</b>		<b>\$9,534,738</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**61 FEDERAL FUNDS**

**REVENUES**

300	STUDENT SERVICES	3	FEDERAL GOVERNMENTAL	\$2,206,060
	<b>TOTAL STUDENT SERVICES</b>			<b>\$2,206,060</b>
800	INSTITUTIONAL SUPPORT	3	FEDERAL GOVERNMENTAL	\$1,307,719
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$1,307,719</b>
900	SCH/STUDENT GRNT/WAIVERS	3	FEDERAL GOVERNMENTAL	\$6,020,960
	<b>TOTAL SCH/STUDENT GRNT/WAIVERS</b>			<b>\$6,020,960</b>
	<b>TOTAL FEDERAL FUNDS REVENUES</b>			<b>\$9,534,739</b>

**EXPENSES**

100	INSTRUCTION	1	SALARIES	\$194,801
		2	EMPLOYEE BENEFITS	\$89,267
		3	CONTRACTUAL SERVICES	\$122,005
		4	GENERAL MATERIAL & SUPPLIES	\$23,990
		5	TRAVEL & CONF/MEETING EXPENSE	\$5,920
		6	FIXED CHARGES	\$0
		8	CAPITAL OUTLAY	\$219,335
		9	OTHER EXPENDITURES	\$6,000
	<b>TOTAL INSTRUCTION</b>			<b>\$661,318</b>
300	STUDENT SERVICES	1	SALARIES	\$1,384,569
		2	EMPLOYEE BENEFITS	\$402,569
		3	CONTRACTUAL SERVICES	\$125,276
		4	GENERAL MATERIAL & SUPPLIES	\$34,086
		5	TRAVEL & CONF/MEETING EXPENSE	\$62,623
		6	FIXED CHARGES	\$975
		9	OTHER EXPENDITURES	\$139,691
	<b>TOTAL STUDENT SERVICES</b>			<b>\$2,149,789</b>
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$181,275
		2	EMPLOYEE BENEFITS	\$62,855
		3	CONTRACTUAL SERVICES	\$13,000
		4	GENERAL MATERIAL & SUPPLIES	\$3,500
		5	TRAVEL & CONF/MEETING EXPENSE	\$2,400
		8	CAPITAL OUTLAY	\$75,000
		9	OTHER EXPENDITURES	\$364,641
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$702,671</b>
900	SCH/STUDENT GRNT/WAIVERS	9	OTHER EXPENDITURES	\$6,020,960
	<b>TOTAL SCH/STUDENT GRNT/WAIVERS</b>			<b>\$6,020,960</b>
	<b>TOTAL FEDERAL FUNDS EXPENSES</b>			<b>\$9,534,738</b>

**FISCAL YEAR 2023  
BUDGET BY FUND**

**62 FEDERAL PASS THRU GRANTS**

**REVENUES**

301002	PASS-THROUGH DOE	\$561,830	
302002	PASS-THROUGH DOL	\$35,000	
	<b>FEDERAL GOVERNMENTAL SOURCES</b>		<b>\$596,830</b>
	<b>TOTAL FEDERAL PASS THRU GRANTS REVENUES</b>		<b>\$596,830</b>

**EXPENSES**

1201	PROF/TECH FULL TIME	\$42,379	
1202	PROF/TECH PART-TIME	\$25,129	
1301	TEACHING FACULTY FULL-TIME	\$2,000	
1306	FACULTY PART-TIME SUMMER	\$20,000	
1307	FACULTY PART-TIME FALL	\$25,250	
1308	FACULTY PART-TIME SPRING	\$25,250	
1601	SECT. CLERICAL FULL-TIME	\$9,360	
	<b>SALARIES</b>		<b>\$149,368</b>
2101	MEDICAL INSURANCE	\$17,798	
2200	WORKMAN COMP.INSURANCE	\$62	
2400	UNEMPLOYMENT INSURANCE	\$14	
2500	MEDICARE	\$3,486	
2700	SURS/FEDERAL FUNDS	\$6,930	
	<b>EMPLOYEE BENEFITS</b>		<b>\$28,290</b>
3900	OTHER CONTRACTUAL SERVICES	\$130,456	
	<b>CONTRACTUAL SERVICES</b>		<b>\$130,456</b>
4102	INSTRUCTIONAL SUPPLIES	\$43,019	
4402	COMPUTER SOFTWARE	\$23,500	
4600	PUBLICATION & DUES	\$600	
	<b>GENERAL MATERIAL &amp; SUPPLIES</b>		<b>\$67,119</b>
5201	TRAVEL IN-STATE INSTR.	\$42,150	
5203	TRAVEL IN-STATE OTHER	\$502	
5301	TRAVEL OUT-STATE INSTR.	\$673	
	<b>TRAVEL AND CONF./MEETING EXPENSE</b>		<b>\$43,325</b>
8600	EQUIPMENT INSTRUCTIONAL	\$145,113	
	<b>CAPITAL OUTLAY</b>		<b>\$145,113</b>
9900	OTHER	\$610	
9906	INDIRECT COST	\$18,449	
9921	CLIENT TRANSPORTATION - PSC	\$2,500	
9942	STUDENT CONFERENCE COST - PSC	\$11,600	
	<b>OTHER EXPENDITURES</b>		<b>\$33,159</b>
	<b>TOTAL FEDERAL PASS THRU GRANTS EXPENSES</b>		<b>\$596,830</b>

**FISCAL YEAR 2023  
BUDGET BY PROGRAM**

**62 FEDERAL PASS THRU GRANTS**

**REVENUES**

300	STUDENT SERVICES	3	FEDERAL GOVERNMENTAL	\$162,443
	<b>TOTAL STUDENT SERVICES</b>			<b>\$162,443</b>
400	PUBLIC SERV/CONT ED	3	FEDERAL GOVERNMENTAL	\$35,000
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>\$35,000</b>
800	INSTITUTIONAL SUPPORT	3	FEDERAL GOVERNMENTAL	\$399,387
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$399,387</b>
	<b>TOTAL FEDERAL PASS THRU GRANTS REVENUES</b>			<b>\$596,830</b>

**EXPENSES**

100	INSTRUCTION	1	SALARIES	\$75,620
		2	EMPLOYEE BENEFITS	\$76
		3	CONTRACTUAL SERVICES	\$6,359
		4	GENERAL MATERIAL & SUPPLIES	\$65,549
		5	TRAVEL & CONF/MEETING EXPENSE	\$7,150
		8	CAPITAL OUTLAY	\$145,113
		9	OTHER EXPENDITURES	\$0
	<b>TOTAL INSTRUCTION</b>			<b>\$299,867</b>
300	STUDENT SERVICES	1	SALARIES	\$55,177
		2	EMPLOYEE BENEFITS	\$25,528
		3	CONTRACTUAL SERVICES	\$37,767
		4	GENERAL MATERIAL & SUPPLIES	\$1,570
		5	TRAVEL & CONF/MEETING EXPENSE	\$673
		8	CAPITAL OUTLAY	\$0
		9	OTHER EXPENDITURES	\$14,710
	<b>TOTAL STUDENT SERVICES</b>			<b>\$135,425</b>
400	PUBLIC SERV/CONT ED	5	TRAVEL & CONF/MEETING EXPENSE	\$35,000
	<b>TOTAL PUBLIC SERV/CONT ED</b>			<b>\$35,000</b>
800	INSTITUTIONAL SUPPORT	1	SALARIES	\$18,571
		2	EMPLOYEE BENEFITS	\$2,686
		3	CONTRACTUAL SERVICES	\$86,330
		4	GENERAL MATERIAL & SUPPLIES	\$0
		5	TRAVEL & CONF/MEETING EXPENSE	\$502
		9	OTHER EXPENDITURES	\$18,449
	<b>TOTAL INSTITUTIONAL SUPPORT</b>			<b>\$126,538</b>
	<b>TOTAL FEDERAL PASS THRU GRANTS EXPENSES</b>			<b>\$596,830</b>