

ELGIN  
COMMUNITY  
COLLEGE

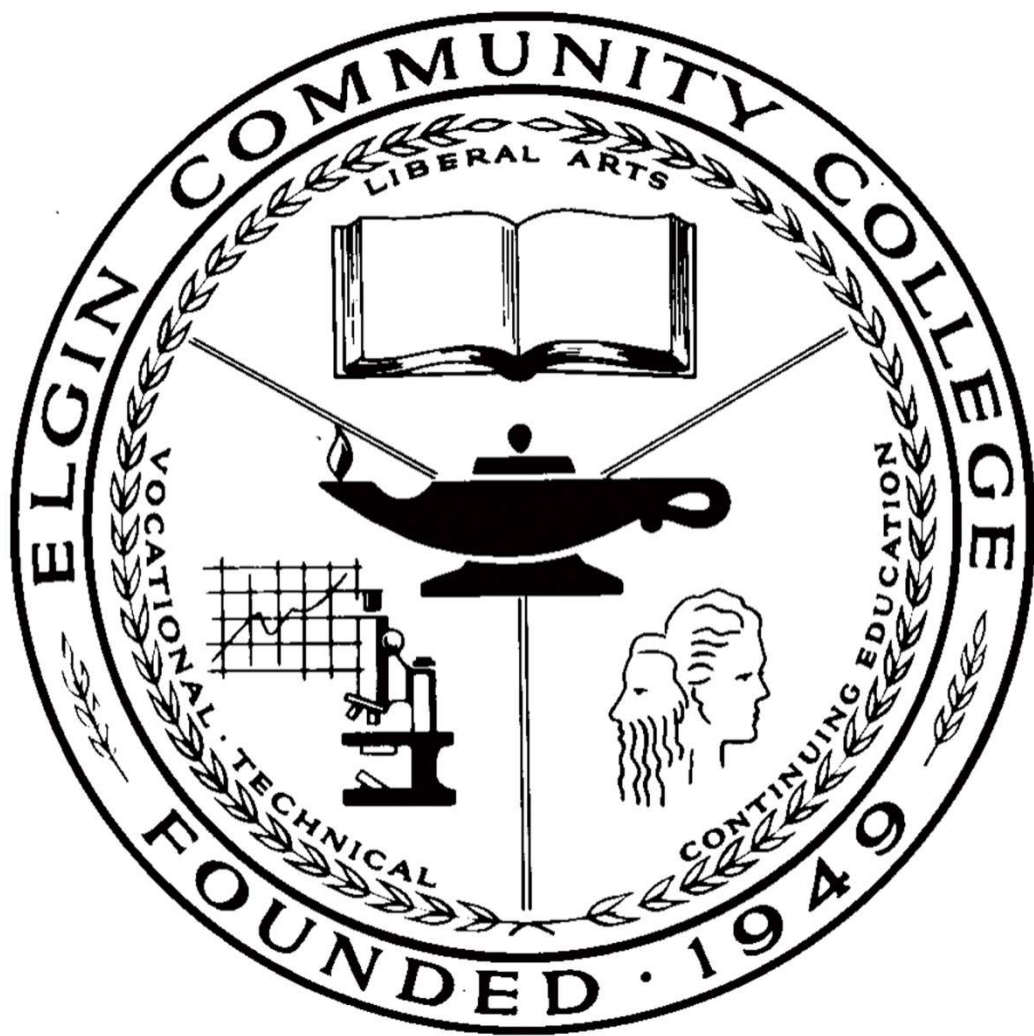
# Annual Budget

For the  
Fiscal Year Ended June 30, 2027

**Proposed May 12, 2026**

## **Board of Trustees**

Community College District 509  
1700 Spartan Drive  
Elgin, Illinois 60123  
[www.elgin.edu](http://www.elgin.edu)



ELGIN COMMUNITY COLLEGE  
Community College District No. 509

Table of Contents

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	<u>Page(s)</u>
<b>INTRODUCTORY SECTION</b>	
Budget Assumptions for Fiscal Year 2027 .....	1
Operating Parameters.....	2
Principal Officials .....	3
Organizational Chart.....	4
District Map .....	5
<b>BUDGET SECTION</b>	
Budgeted Operating Revenues by Source.....	6
Schedule of Budgeted Operating Revenues by Source.....	7
Budgeted Operating Expenditures by Object and by Function .....	8
Schedule of Budgeted Operating Expenditures .....	9
Comparison of Revenues and Expenditures By Source – All Funds.....	10
Comparison of Revenues and Expenditures By Fund – All Funds.....	11
Summary of Revenues and Expenditures – All Funds .....	12
Schedule of Combined Revenues and Expenditures – All Funds.....	13
Individual Fund Analysis	
Education Fund.....	14
Operations and Maintenance Subfund.....	15
Operations and Maintenance - Facility Rental Subfund.....	16
Capital Projects Fund.....	17
Bond and Interest Fund.....	18
Auxiliary Services Subfund Analysis	
Continuing Education Division .....	19
Corporate Training.....	20
Bookstore .....	21
Early Childhood Lab School.....	22
Food Services.....	23
Visual and Performing Arts Center.....	24
Production Services .....	25

ELGIN COMMUNITY COLLEGE  
Community College District No. 509

Table of Contents (Continued)

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BUDGET SECTION (Continued)

	Page(s)
Individual Fund Analysis (Continued)	
Auxiliary Services Subfund Analysis (Continued)	
Student Life.....	26
Intercollegiate Athletics.....	27
Working Cash Fund.....	28
Audit Fund.....	29
Liability, Protection and Settlement Fund.....	30
Internal Service Fund.....	31

GRANTS INFORMATION

Adult Education	
All Funding Sources.....	32
State Funding.....	33
Federal Funding.....	34
Education Fund.....	35
TRiO – Federal Funding.....	36
Perkins – Federal Funding.....	37
Workforce Innovations Opportunity Act (WIOA) – Federal Funding.....	38
Certified Recovery Support Specialist (CRSS) Program – Federal Funding.....	39

STATISTICAL INFORMATION

History of Operating Revenues by Source.....	40
History of Operating Expenditures.....	42
History of Operating Fund Reserves.....	44
Historical Tax Levy Information.....	45
Tuition Rate History.....	46
Enrollment Statistics – Student Headcount.....	47
Enrollment Statistics – Credit Hour by Instructional/Funding Category.....	48

ADDITIONAL INFORMATION

Proposed Resolution for Adoption.....	49
Certification of the Minutes.....	51

## INTRODUCTORY SECTION

ELGIN COMMUNITY COLLEGE  
Community College District No. 509

Budget Assumptions for Fiscal Year 2027

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**Revenue Assumptions**

Tuition increased by \$10 per credit hour for a total of \$148 per credit hour.

The Consumer Price Index (CPI) for the 2025 tax levy is 2.9% and the 2026 tax levy is 2.7%. Fifty percent of each levy is budgeted as revenue in the fiscal year 2027.

The College has budgeted \$7.75 million in operating revenues from the State of Illinois which represents a 2% increase in funding from fiscal year 2027 state allocations.

**Expenditure Assumptions**

Employees' salaries are based on contractual obligations.

Employee medical and dental benefits include a 5% increase for both.

The college utilizes Zero Based Budgeting and expenditures are projected at anticipated needs of the departments.

**Auxiliary Operating Parameters**

The fiscal year 2027 Auxiliary Operating Parameters are included in the attached table.

ELGIN COMMUNITY COLLEGE  
Community College District No. 509

Operating Parameters

<u>Department</u>	<u>Fiscal Year 2026</u>	<u>Fiscal Year 2027</u>
<b>Athletics</b>	An operating transfer in the amount of \$1,115,406 from the Education Fund to subsidize this operation.	An operating transfer in the amount of \$1,148,188 from the Education Fund to subsidize this operation.
<b>Bookstore</b>	Break even	Break even
<b>Early Childhood Lab School</b>	A transfer from the Education fund will subsidize up to \$315,768.	A transfer from the Education fund will subsidize up to \$308,146.
<b>Continuing Education</b>	Transfers from Corporate Training will subsidize up to \$43,196 in total.	A transfer from the Bookstore will subsidize up to \$66,257.
<b>Corporate Training</b>	Break even	A transfer from the Bookstore will subsidize up to \$8,197.
<b>Food Service</b>	Break even	Break even
<b>Production Services</b>	Break even	Break even
<b>Student Life</b>	An operating transfer in the amount of \$557,648 from the Education Fund to subsidize this operation.	An operating transfer in the amount of \$582,744 from the Education Fund to subsidize this operation.
<b>VPAC</b>	Break even	Break even
<b>Facilities Rental</b>	An amount of \$167,400 will be subsidized by operating funds.	An amount of \$170,141 will be subsidized by operating funds.

ELGIN COMMUNITY COLLEGE  
Community College District No. 509

Principal Officials

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BOARD OF TRUSTEES

Members

Jennifer Rakow, BA - Chairperson

Sergio Rodriguez, BA - Vice-Chairperson

Donna Redmer, EdD

Patricia Arroyo, BA

Patrick Parks, BA

James Allen, Jr.

Melissa Barbosa-Guzman, JD

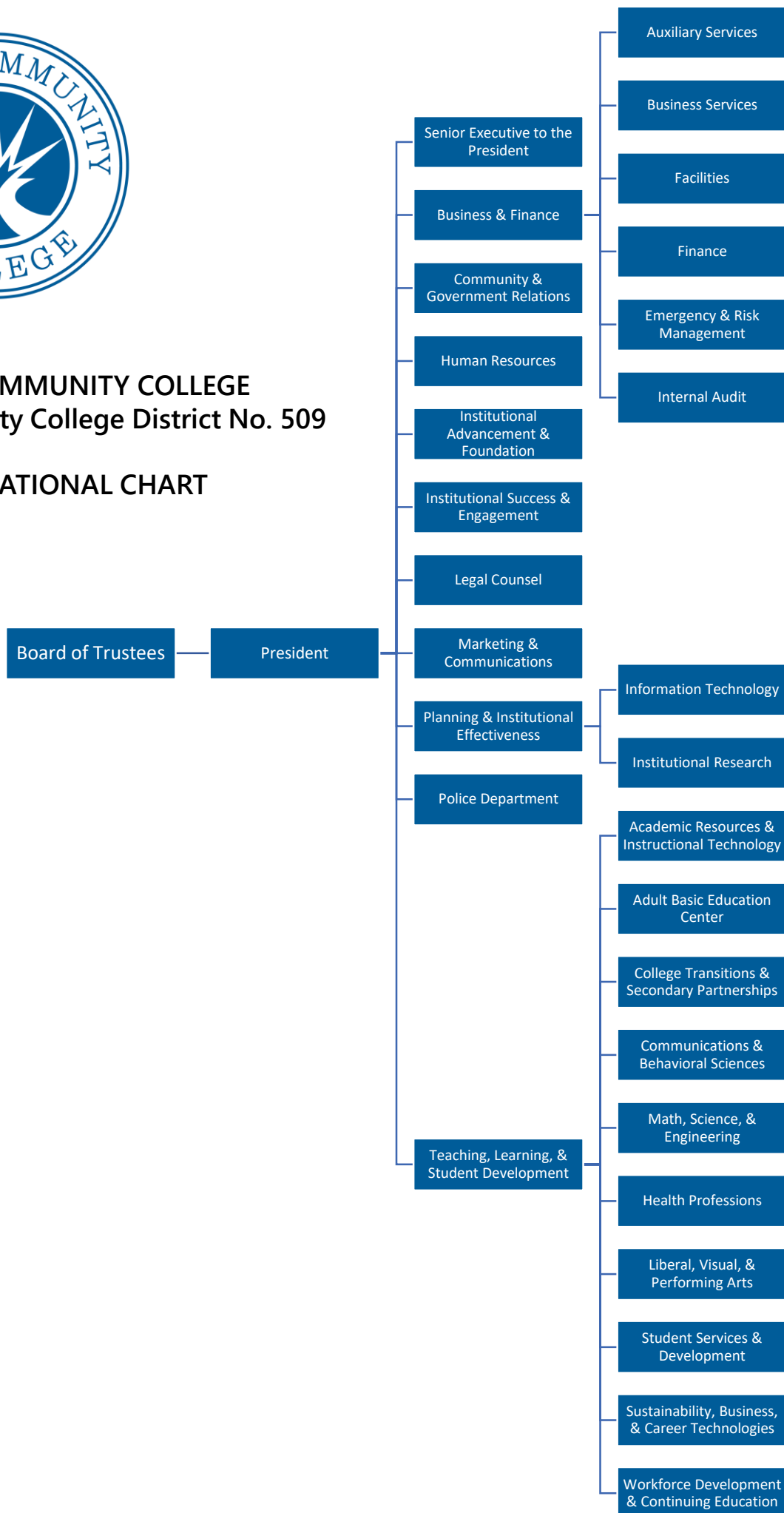
Lynn Singh, Student Member of the Board

Peggy Heinrich, EdD - President



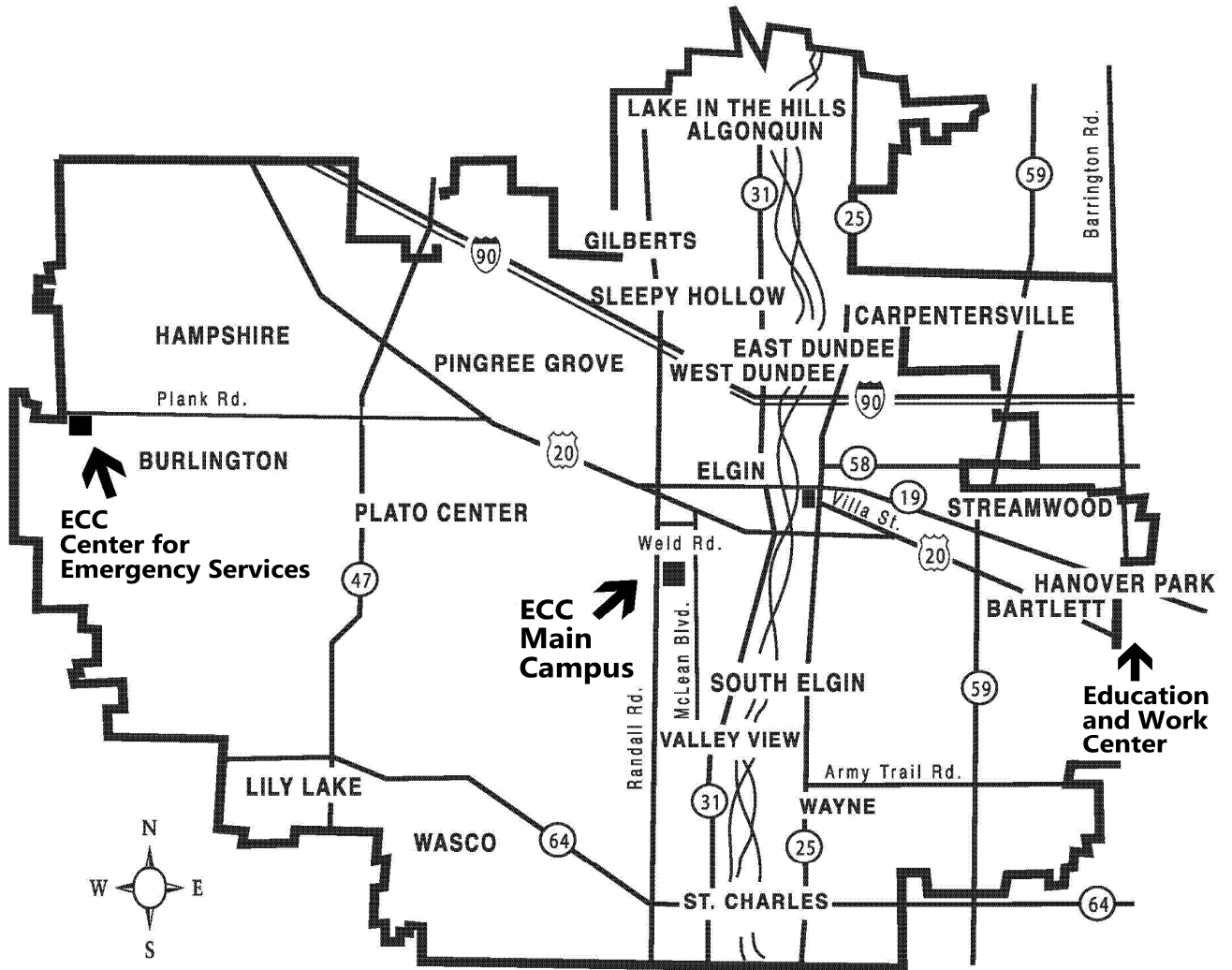
**ELGIN COMMUNITY COLLEGE**  
**Community College District No. 509**

**ORGANIZATIONAL CHART**



ELGIN COMMUNITY COLLEGE  
Community College District No. 509

District Map



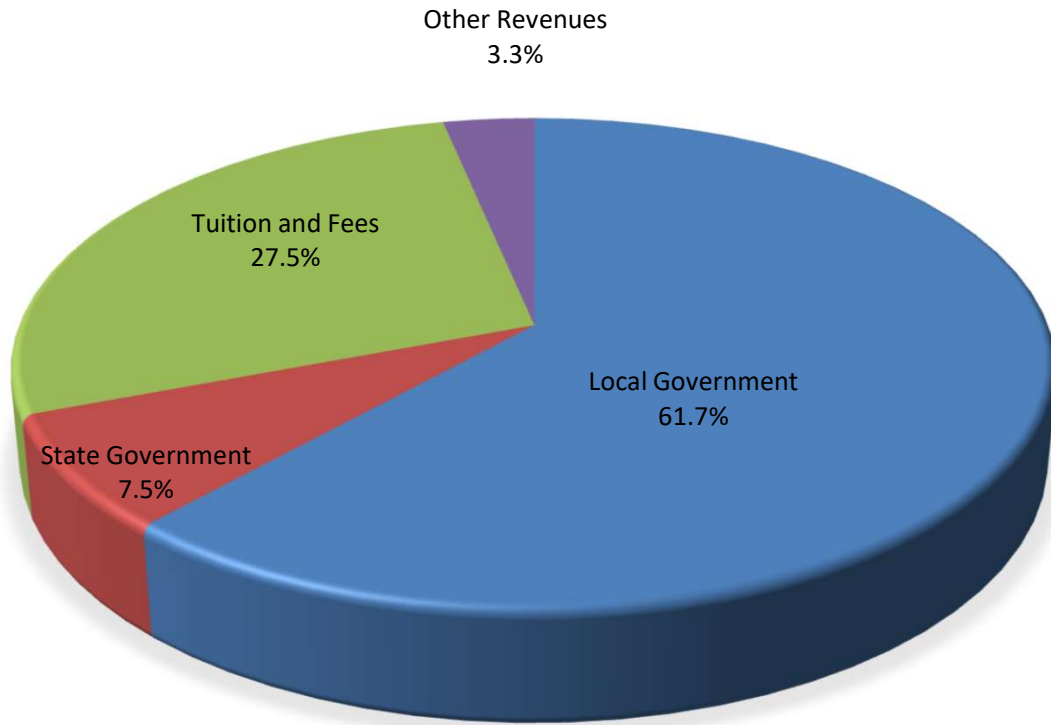
Serving the counties of:

- Cook
- DeKalb
- DuPage
- Kane
- McHenry

## BUDGET SECTION

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**Budgeted Operating Revenues By Source**  
**Fiscal Year 2027**



**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**Schedule of Budgeted Operating Revenues by Source**

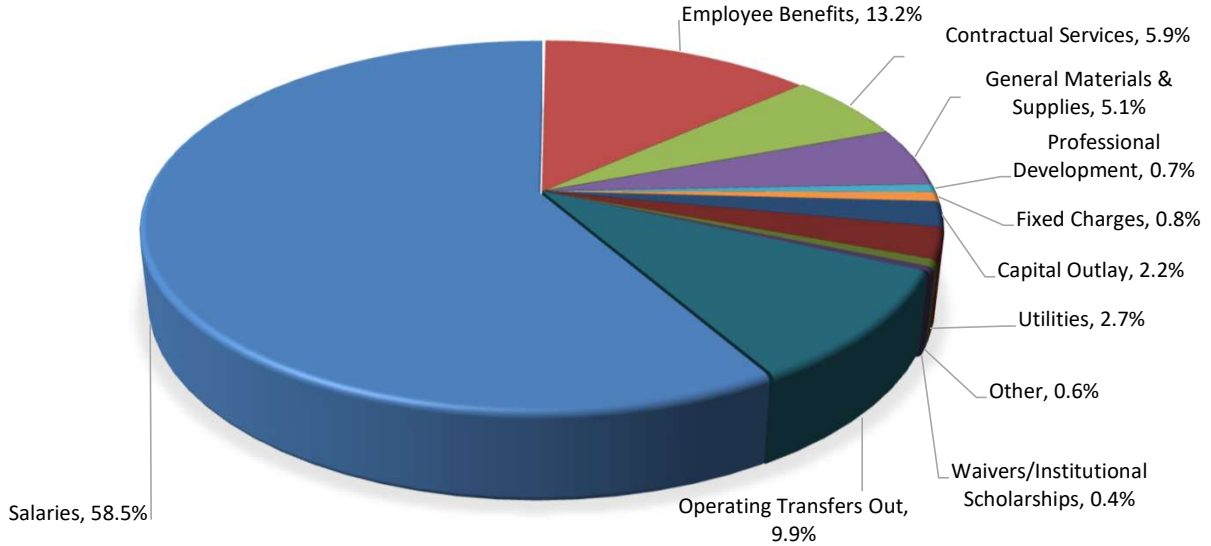
**For the Fiscal Year Ended June 30, 2027**

	Education Fund	Operations and Maintenance Fund	Total Operating Funds	Percent of Total
<b>LOCAL GOVERNMENT</b>				
Property Taxes	\$ 45,620,000	\$ 16,611,000	\$ 62,231,000	
Corp. Replacement Tax	1,150,000	-	1,150,000	
<b>Total Local Government</b>	<b>\$ 46,770,000</b>	<b>\$ 16,611,000</b>	<b>\$ 63,381,000</b>	<b>61.7%</b>
<b>STATE GOVERNMENT</b>				
ICCB	\$ 7,750,000	\$ -	\$ 7,750,000	
<b>Total State Government</b>	<b>\$ 7,750,000</b>	<b>\$ -</b>	<b>\$ 7,750,000</b>	<b>7.5%</b>
<b>TUITION AND FEES</b>				
Tuition	\$ 25,493,000	\$ -	\$ 25,493,000	
Other Student Fees	2,585,000	-	2,585,000	
Payment Plan & Late Fees	155,000	-	155,000	
<b>Total Tuition and Fees</b>	<b>\$ 28,233,000</b>	<b>\$ -</b>	<b>\$ 28,233,000</b>	<b>27.5%</b>
<b>OTHER REVENUES</b>				
Miscellaneous Revenue	\$ 360,000	\$ 8,000	\$ 368,000	
Interest on Investments	2,600,000	-	2,600,000	
Building Rental	-	228,512	228,512	
Operating Transfers In	-	170,141	170,141	
<b>Total Other Revenues</b>	<b>\$ 2,960,000</b>	<b>\$ 406,653</b>	<b>\$ 3,366,653</b>	<b>3.3%</b>
<b>TOTAL REVENUES</b>	<b>\$ 85,713,000</b>	<b>\$ 17,017,653</b>	<b>\$ 102,730,653</b>	<b>100.0%</b>

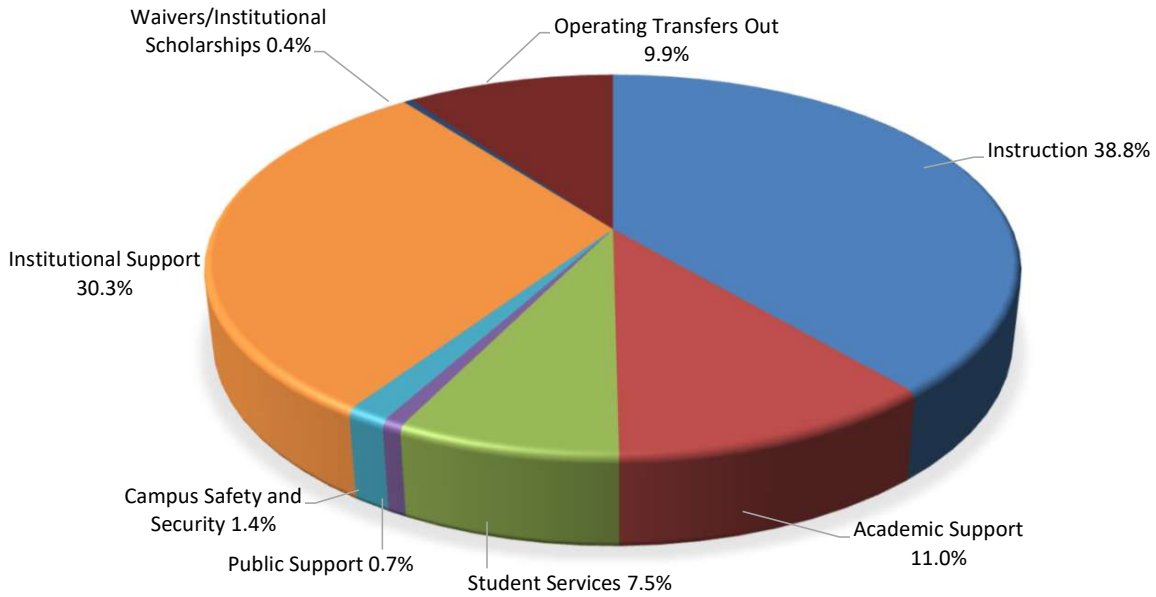
**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**Budgeted Operating Expenditures**  
**Fiscal Year 2027**

**By Object**



**By Function**



**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**Schedule of Budgeted Operating Expenditures**

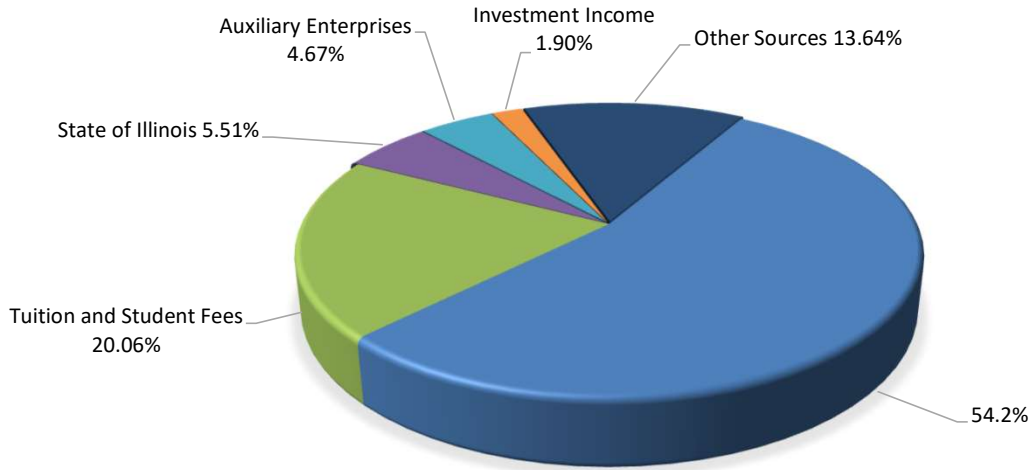
**For the Fiscal Year Ended June 30, 2027**

	Education Fund	Operations and Maintenance Fund	Total Operating Funds	Percent of Total
<b>BY FUNCTION</b>				
Instruction	\$ 39,747,189	\$ -	\$ 39,747,189	38.8%
Academic Support	11,294,154	-	11,294,154	11.0%
Student Services	7,751,343	-	7,751,343	7.5%
Public Support	672,905	-	672,905	0.7%
Campus Safety and Security	-	1,414,085	1,414,085	1.4%
Institutional Support	19,798,330	11,422,827	31,221,157	30.3%
Waivers/Institutional Scholarships	410,000	-	410,000	0.4%
Operating Transfers Out	6,039,079	4,180,741	10,219,820	9.9%
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 85,713,000</b>	<b>\$ 17,017,653</b>	<b>\$ 102,730,653</b>	<b>100.0%</b>
<b>BY OBJECT</b>				
Salaries	\$ 54,275,137	\$ 5,744,982	\$ 60,020,119	58.5%
Employee Benefits	12,196,470	1,411,616	13,608,086	13.2%
Contractual Services	5,196,555	834,624	6,031,179	5.9%
General Materials & Supplies	4,413,965	802,194	5,216,159	5.1%
Professional Development	667,200	21,900	689,100	0.7%
Fixed Charges	279,456	552,500	831,956	0.8%
Capital Outlay	1,589,600	719,523	2,309,123	2.2%
Utilities	2,000	2,746,573	2,748,573	2.7%
Other	643,538	3,000	646,538	0.6%
Waivers/Institutional Scholarships	410,000	-	410,000	0.4%
Operating Transfers Out	6,039,079	4,180,741	10,219,820	9.9%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 85,713,000</b>	<b>\$ 17,017,653</b>	<b>\$ 102,730,653</b>	<b>100.0%</b>

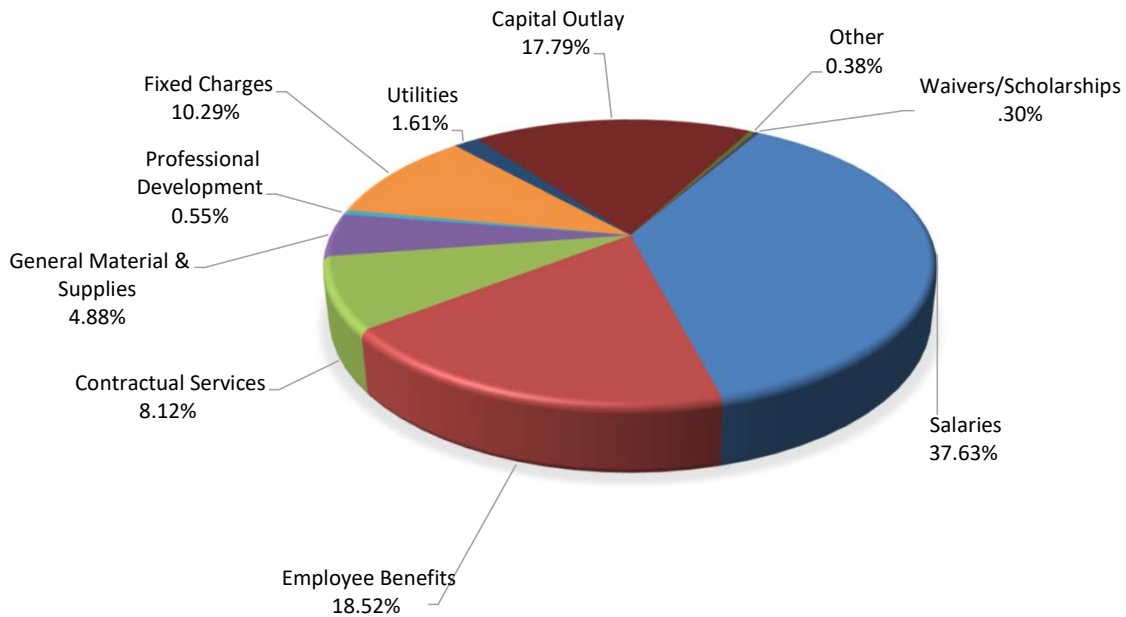
**ELGIN COMMUNITY COLLEGE  
Community College District 509**

**Comparison of Revenues and Expenditures by Source - All Funds**

**Fiscal Year 2027 Budgeted Revenues**



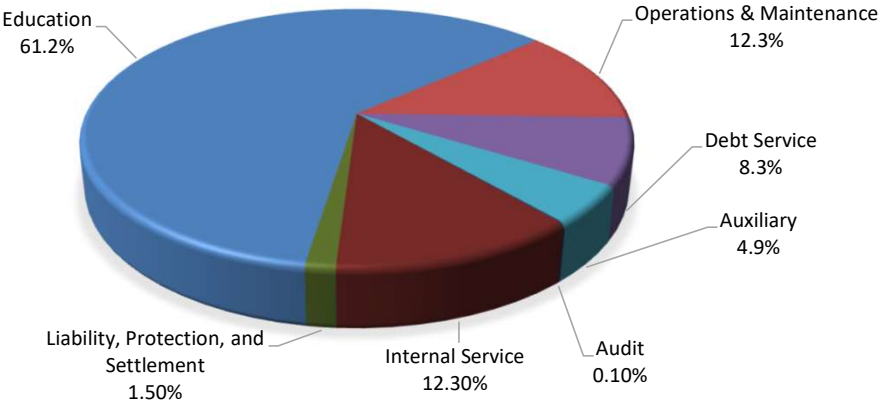
**Fiscal Year 2027 Budgeted Expenditures**



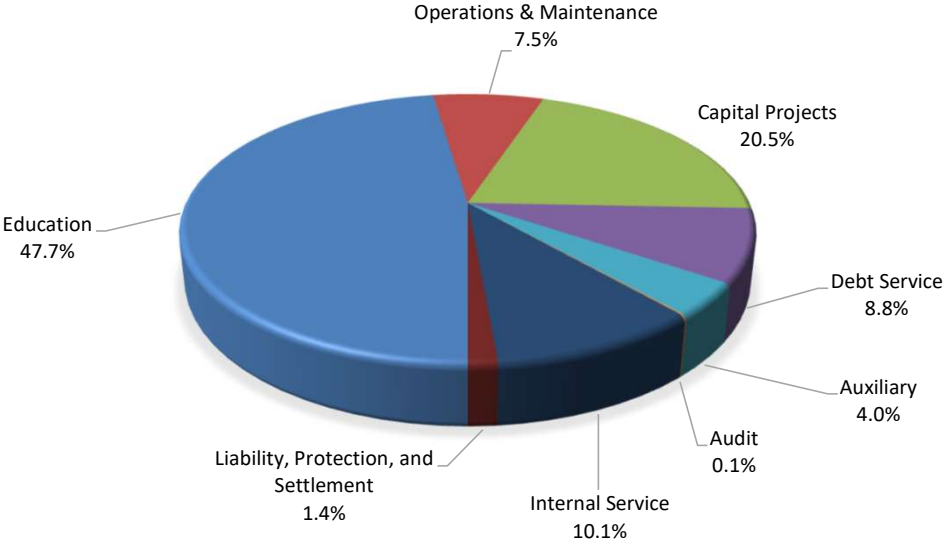
**ELGIN COMMUNITY COLLEGE  
Community College District 509**

**Comparison of Revenues and Expenditures by Fund - All Funds**

**Fiscal Year 2027 Budgeted Revenues by Fund**



**Fiscal Year 2027 Budgeted Expenditures by Fund**



# ELGIN COMMUNITY COLLEGE

## Community College District 509

### Summary of Revenues and Expenditures - All Fund Groups

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	April 30, 2026 Actual FY2026	Proposed Budget FY2027
<b>Education Fund</b>					
Total Revenues	80,326,616	82,410,184	81,610,665	80,251,612	85,713,000
Total Expenditures	74,395,730	77,465,794	75,621,842	61,169,393	79,673,921
Net Transfer in (Out)	(5,930,886)	(4,944,390)	(5,988,823)	(5,316,966)	(6,039,079)
Net Income (Loss)	-	-	-	13,765,253	-
<b>Operations &amp; Maintenance Subfund</b>					
Total Revenues	13,240,622	14,266,001	16,303,500	15,801,835	16,619,000
Total Expenditures	13,052,559	13,139,307	12,127,100	9,740,738	12,438,259
Net Transfer in (Out)	(188,063)	(1,678,394)	(4,176,400)	(4,009,000)	(4,180,741)
Net Income (Loss)	-	(551,700)	-	2,052,097	-
<b>Operations &amp; Maintenance Subfund-Facility Rental</b>					
Total Revenues	200,000	188,649	165,170	151,016	228,512
Total Expenditures	388,063	314,693	332,570	263,857	398,653
Net Transfer in (Out)	188,063	126,044	167,400	-	170,141
Net Income (Loss)	-	-	-	(112,841)	-
<b>Capital Project Fund</b>					
Total Revenues	55,000,000	57,199,093	1,000,000	1,177,252	-
Total Expenditures	31,644,000	18,078,360	67,260,000	31,808,332	35,020,000
Net Transfer in (Out)	-	1,873,421	66,260,000	4,000,000	4,000,000
Release of Fund Balance	4,000,000	-	-	-	31,020,000
Net Income (Loss)	27,356,000	40,994,154	-	(26,631,080)	-
<b>Bond and Interest Fund</b>					
Total Revenues	10,968,742	11,181,969	11,040,173	10,972,119	11,711,606
Total Expenditures	10,709,172	12,246,394	15,049,173	12,285,349	15,005,405
Net Transfer in (Out)	-	1,552,350	4,009,000	4,009,000	4,010,600
Net Income (Loss)	259,570	487,925	-	2,695,770	716,801
<b>Auxiliary Services Fund</b>					
Total Revenues	6,246,076	6,054,310	6,480,255	4,855,029	6,731,839
Total Expenditures	8,115,621	7,717,757	8,348,812	6,567,882	8,598,941
Net Transfer in (Out)	2,046,046	2,093,020	1,988,823	1,316,966	2,039,077
Net Income (Loss)	176,501	429,574	120,266	(395,887)	171,975
<b>Working Cash Fund</b>					
Total Revenues	75,000	127,507	75,000	84,470	75,000
Total Expenditures	-	-	-	-	-
Net Income (Loss)	75,000	127,507	75,000	84,470	75,000
<b>Audit Fund</b>					
Total Revenues	205,000	212,747	210,000	214,494	232,500
Total Expenditures	205,000	206,056	210,000	162,784	232,500
Net Income (Loss)	-	6,691	-	51,710	-
<b>Liability, Protection, and Settlement SubFund</b>					
Total Revenues	1,905,000	1,980,757	2,135,000	2,090,408	2,152,500
Total Expenditures	1,957,620	2,147,401	2,238,250	2,048,032	2,336,082
Release from fund balance	52,620	-	103,250	-	183,582
Net Income (Loss)	-	(166,644)	-	42,376	-
<b>Internal Service Fund</b>					
Total Revenues	13,468,823	32,754,720	15,329,000	11,156,951	17,287,900
Total Expenditures	13,468,823	26,972,026	15,329,000	11,185,470	17,287,900
Net Transfer in (Out)	-	-	-	-	-
Net Income (Loss)	-	5,782,694	-	(28,519)	-

# ELGIN COMMUNITY COLLEGE Community College District 509

## Schedule of Combined Revenues and Expenditures All Funds

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	April 30, 2026 Actual FY2026	Proposed Budget FY2027
<b>REVENUES</b>					
Property Taxes	\$ 70,815,202	\$ 70,228,577	\$ 73,940,838	\$ 72,254,344	\$ 76,327,606
Bond Proceeds	-	57,199,093	1,000,000	1,177,252	-
Tuition and Student Fees	24,528,800	24,207,797	25,830,000	26,139,040	28,233,000
State of Illinois	7,164,000	7,381,662	7,570,000	5,814,538	7,750,000
Auxiliary Enterprises	6,246,076	6,054,310	6,480,255	4,855,029	6,731,839
Build America Bond Interest Rebates	55,000,000	-	-	-	-
Local Grants and Contracts	144,026	152,095	-	29,387	-
Other Sources	17,737,775	41,152,402	19,527,670	16,485,596	21,709,412
<b>TOTAL REVENUES</b>	<b>\$ 181,635,879</b>	<b>\$ 206,375,936</b>	<b>\$ 134,348,763</b>	<b>\$ 126,755,186</b>	<b>\$ 140,751,857</b>
<b>EXPENDITURES BY OBJECT</b>					
Salaries	\$ 58,124,690	\$ 62,636,679	\$ 61,262,583	\$ 49,983,080	\$ 64,335,687
Employee Benefits	25,805,834	39,279,570	28,089,888	21,492,750	31,672,148
Contractual Services	12,084,972	10,679,868	12,979,492	8,294,273	13,887,386
General Material & Supplies	8,997,521	8,532,101	8,327,845	6,773,712	8,337,866
Professional Development	887,396	1,262,852	909,326	790,061	939,200
Fixed Charges	12,976,897	14,527,621	17,486,223	14,444,694	17,597,861
Utilities	2,679,186	2,870,499	2,856,347	2,443,115	2,748,573
Capital Outlay	31,773,361	17,794,643	63,510,357	30,236,242	30,412,701
Other	229,481	285,507	688,148	319,035	650,239
Waivers/Institutional Scholarships	375,000	409,596	406,538	454,875	410,000
<b>TOTAL EXPENSES</b>	<b>\$ 153,934,338</b>	<b>\$ 158,278,936</b>	<b>\$ 196,516,747</b>	<b>\$ 135,231,837</b>	<b>\$ 170,991,661</b>
<b>Other Financing Sources (Uses)</b>					
Transfers to non-budgeted funds	-	(977,943.68)	-	-	-
Release of Fund Balance	154,930	-	62,363,250	-	31,203,582
<b>Total Other Financing Sources</b>	<b>\$ 154,930</b>	<b>(977,943.68)</b>	<b>\$ 62,363,250</b>	<b>\$ -</b>	<b>\$ 31,203,582</b>
<b>Excess (deficiency) of revenues over expenditures and other sources (uses)</b>	<b>27,856,471</b>	<b>47,119,056</b>	<b>195,266</b>	<b>(8,476,651)</b>	<b>963,778</b>
Fund Balances at beginning of year	-	113,997,152	161,107,351	161,107,351	152,824,515
Release of Fund Balance	-	-	-	-	(31,203,582)
<b>Fund Balances</b>	<b>\$ 27,856,471</b>	<b>\$ 161,116,208</b>	<b>\$ 161,302,617</b>	<b>\$ 152,630,700</b>	<b>\$ 122,584,711</b>

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

EDUCATION FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>REVENUES</b>					
Property Taxes	\$ 44,633,163	\$ 42,601,057	\$ 44,260,665	\$ 43,185,643	\$ 45,620,000
Local Grants and Contracts	6,701	152,095	-	29,043	-
Proceeds from SBITA Issuance	-	98,988	-	-	-
Corporate Personal Property Replacement Tax	1,150,000	828,807	1,150,000	573,494	1,150,000
Illinois Community College Board	7,164,000	7,381,662	7,570,000	5,814,538	7,750,000
Student Tuition and Fees	24,378,800	23,917,124	25,680,000	25,992,920	28,078,000
Payment Plan and Late Fees	150,000	191,685	150,000	146,120	155,000
Interest	2,000,000	6,714,392	2,400,000	4,138,237	2,600,000
Miscellaneous External Revenue	843,952	520,633	400,000	368,312	360,000
Miscellaneous Internal Revenue	-	3,741	-	3,305	-
<b>TOTAL REVENUES</b>	<b>\$ 80,326,616</b>	<b>\$ 82,410,184</b>	<b>\$ 81,610,665</b>	<b>\$ 80,251,612</b>	<b>\$ 85,713,000</b>
<b>EXPENDITURES BY OBJECT</b>					
Salaries	\$ 49,070,964	\$ 53,103,637	\$ 51,739,173	\$ 42,502,768	\$ 54,275,137
Employee Benefits	10,377,597	10,276,295	10,806,173	8,586,873	12,196,470
Contractual Services	5,949,136	5,365,944	5,061,194	4,648,950	5,196,555
General Material & Supplies	4,900,083	4,546,715	4,339,138	3,264,188	4,413,965
Professional Development	595,988	979,251	635,864	540,745	667,200
Fixed Charges	277,712	269,236	280,550	165,230	279,456
Utilities	1,500	2,179	7,000	1,284	2,000
Capital Outlay	2,650,370	2,268,001	1,696,762	693,962	1,589,600
Other	197,380	244,940	649,450	310,518	643,538
Waivers/Institutional Scholarships	375,000	409,596	406,538	454,875	410,000
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 74,395,730</b>	<b>\$ 77,465,794</b>	<b>\$ 75,621,842</b>	<b>\$ 61,169,393</b>	<b>\$ 79,673,921</b>
<b>EXPENDITURES BY FUNCTION</b>					
Instruction	\$ 35,431,217	\$ 36,712,018	\$ 37,222,141	\$ 30,141,173	\$ 39,747,189
Academic Support	11,137,943	11,108,402	10,958,929	8,662,911	11,294,154
Student Services	7,414,396	7,087,434	7,612,508	5,781,540	7,751,343
Public Services	726,585	613,260	705,943	529,691	672,905
Institutional Support	19,310,589	21,535,084	18,715,783	15,599,203	19,798,330
Waivers/Institutional Scholarships	375,000	409,596	406,538	454,875	410,000
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 74,395,730</b>	<b>\$ 77,465,794</b>	<b>\$ 75,621,842</b>	<b>\$ 61,169,393</b>	<b>\$ 79,673,921</b>
Excess (deficiency) of revenues over expenditures	\$ 5,930,886	\$ 4,944,390	\$ 5,988,823	\$ 19,082,219	\$ 6,039,079
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer to Capital Project Fund	(4,000,000)	(1,873,421)	(4,000,000)	(4,000,000)	(4,000,000)
Transfer to Internal Service Fund	-	(1,170,959)	-	-	-
Transfer to Student Life	(571,525)	(538,089)	(557,648)	(370,971)	(582,745)
Transfer to Athletics	(1,058,779)	(1,135,767)	(1,115,406)	(945,995)	(1,148,188)
Transfer to the ChildCare	(300,582)	(226,154)	(315,769)	-	(308,146)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (5,930,886)</b>	<b>\$ (4,944,390)</b>	<b>\$ (5,988,823)</b>	<b>\$ (5,316,966)</b>	<b>\$ (6,039,079)</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -	\$ -	\$ 13,765,253	\$ -
Fund Balance, beginning of year	\$ -	\$ 50,945,600	\$ 50,945,600	\$ 50,945,600	\$ 64,710,853
Fund Balance, end of year	\$ -	\$ 50,945,600	\$ 50,945,600	\$ 64,710,853	\$ 64,710,853

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

OPERATIONS AND MAINTENANCE FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>REVENUES</b>					
Property Taxes	\$ 13,103,297	\$ 14,252,047	\$ 16,295,000	\$ 15,791,680	\$ 16,611,000
Local Government Grants and Contracts	137,325	-	-	344	-
Miscellaneous External Revenue	-	2,880	-	1,682	2,000
Miscellaneous Internal Revenue	-	7,464	-	3,646	1,000
Miscellaneous Internal Revenue (Security)	-	3,610	8,500	4,483	5,000
<b>TOTAL REVENUES</b>	<b>\$ 13,240,622</b>	<b>\$ 14,266,001</b>	<b>\$ 16,303,500</b>	<b>\$ 15,801,835</b>	<b>\$ 16,619,000</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>INSTITUTIONAL SUPPORT</b>					
Salaries	\$ 4,226,211	\$ 4,972,712	\$ 4,401,046	\$ 3,782,336	\$ 4,727,086
Employee Benefits	954,486	986,060	842,411	848,676	881,546
Contractual Services	1,338,516	1,300,995	1,046,676	617,401	759,574
General Material & Supplies	853,430	902,065	802,918	615,836	677,322
Professional Development	13,350	9,526	17,400	5,729	50
Fixed Charges	609,000	486,923	515,000	437,008	552,500
Utilities	2,677,686	2,868,320	2,849,347	2,441,831	2,746,573
Capital Outlay	1,183,163	445,007	459,700	79,530	679,523
Other	-	-	-	-	-
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>\$ 11,855,842</b>	<b>\$ 11,971,608</b>	<b>\$ 10,934,498</b>	<b>\$ 8,828,347</b>	<b>\$ 11,024,174</b>
<b>CAMPUS SAFETY AND SECURITY</b>					
Salaries	\$ 675,168	\$ 662,234	\$ 713,250	\$ 532,465	\$ 738,582
Employee Benefits	307,106	357,527	330,520	304,025	441,431
Contractual Services	57,200	18,061	72,000	24,214	56,050
General Material & Supplies	97,498	55,555	64,432	48,763	116,422
Professional Development	16,606	9,796	12,400	3,581	21,600
Capital Outlay	43,139	64,526	-	(657)	40,000
Other	-	-	-	-	-
<b>TOTAL CAMPUS SAFETY AND SECURITY</b>	<b>\$ 1,196,717</b>	<b>\$ 1,167,699</b>	<b>\$ 1,192,602</b>	<b>\$ 912,391</b>	<b>\$ 1,414,085</b>
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 13,052,559</b>	<b>\$ 13,139,307</b>	<b>\$ 12,127,100</b>	<b>\$ 9,740,738</b>	<b>\$ 12,438,259</b>
<b>EXPENDITURES BY FUNCTION</b>					
Institutional Support	\$ 11,855,842	\$ 11,971,608	\$ 10,934,498	\$ 8,828,347	\$ 11,024,174
Campus Safety and Security	1,196,717	1,167,699	1,192,602	912,391	1,414,085
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 13,052,559</b>	<b>\$ 13,139,307</b>	<b>\$ 12,127,100</b>	<b>\$ 9,740,738</b>	<b>\$ 12,438,259</b>
Excess (deficiency) of revenues over expenditures	\$ 188,063	\$ 1,126,694	\$ 4,176,400	\$ 6,061,097	\$ 4,180,741
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers to Bond and Interest Fund	\$ -	\$ (1,552,350)	\$ (4,009,000)	\$ (4,009,000)	\$ (4,010,600)
Transfers to OM Facility Rental	(188,063)	(126,044)	(167,400)	-	(170,141)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (188,063)</b>	<b>\$ (1,678,394)</b>	<b>\$ (4,176,400)</b>	<b>\$ (4,009,000)</b>	<b>\$ (4,180,741)</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ (551,700)	\$ -	\$ 2,052,097	\$ -
Fund Balances at beginning of year	\$ -	\$ 20,913,328	\$ 20,361,628	\$ 20,361,628	\$ 22,413,725
Fund Balances	\$ -	\$ 20,361,628	\$ 20,361,628	\$ 22,413,725	\$ 22,413,725

## ELGIN COMMUNITY COLLEGE Community College District 509

### OPERATIONS AND MAINTENANCE FUND-FACILITIES RENTAL

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>REVENUES</b>					
Building Rental External Revenue	\$ 989,822	\$ 701,451	\$ 509,671	\$ 599,107	\$ 530,512
Comps Building Rental	(789,822)	(512,802)	(344,501)	(448,091)	(302,000)
<b>TOTAL REVENUES</b>	<b>\$ 200,000</b>	<b>\$ 188,649</b>	<b>\$ 165,170</b>	<b>\$ 151,016</b>	<b>\$ 228,512</b>
<b>EXPENDITURES BY OBJECT</b>					
Salaries	\$ 286,314	\$ 228,116	\$ 248,382	\$ 187,858	\$ 279,314
Employee Benefits	49,850	50,362	51,348	59,446	88,639
Contractual Services	18,386	7,954	19,031	13,639	19,000
General Material & Supplies	31,500	28,261	8,559	2,873	8,450
Professional Development	1,500	-	250	-	250
Fixed Charges	513	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	5,000	41	3,000
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 388,063</b>	<b>\$ 314,693</b>	<b>\$ 332,570</b>	<b>\$ 263,857</b>	<b>\$ 398,653</b>
<b>EXPENDITURES BY FUNCTION</b>					
Institutional Support	\$ 388,063	\$ 314,693	\$ 332,570	\$ 263,857	\$ 398,653
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 388,063</b>	<b>\$ 314,693</b>	<b>\$ 332,570</b>	<b>\$ 263,857</b>	<b>\$ 398,653</b>
Excess (deficiency) of revenues over expenditures	\$ (188,063)	\$ (126,044)	\$ (167,400)	\$ (112,841)	\$ (170,141)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from the O&M Fund	\$ 188,063	\$ 126,044	\$ 167,400	\$ -	\$ 170,141
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 188,063</b>	<b>\$ 126,044</b>	<b>\$ 167,400</b>	<b>\$ -</b>	<b>\$ 170,141</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -	\$ -	\$ (112,841)	\$ -
Fund Balances at beginning of year	\$ -	\$ -	\$ -	\$ -	\$ (112,841)
Fund Balance Released from Reserved Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (112,841)</b>	<b>\$ (112,841)</b>

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

CAPITAL PROJECTS FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>REVENUES</b>					
Bond Proceeds	\$ 55,000,000	\$ 57,199,093	\$ 1,000,000	\$ 1,177,252	\$ -
Miscellaneous Revenue	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 55,000,000</b>	<b>\$ 57,199,093</b>	<b>\$ 1,000,000</b>	<b>\$ 1,177,252</b>	<b>\$ -</b>
<b>EXPENDITURES BY OBJECT</b>					
Contractual Services	\$ 3,893,500	\$ 3,159,231	\$ 6,020,000	\$ 2,372,952	\$ 7,070,000
General Material & Supplies	50,000	24,672	40,000	11,674	-
Capital Outlay	27,700,500	14,894,457	61,200,000	29,423,706	27,950,000
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 31,644,000</b>	<b>\$ 18,078,360</b>	<b>\$ 67,260,000</b>	<b>\$ 31,808,332</b>	<b>\$ 35,020,000</b>
<b>EXPENDITURES BY FUNCTION</b>					
Institutional Support	\$ 31,644,000	\$ 18,078,360	\$ 67,260,000	\$ 31,808,332	\$ 35,020,000
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 31,644,000</b>	<b>\$ 18,078,360</b>	<b>\$ 67,260,000</b>	<b>\$ 31,808,332</b>	<b>\$ 35,020,000</b>
Excess (deficiency) of revenues over expenditures	\$ 23,356,000	\$ 39,120,733	\$ (66,260,000)	\$ (30,631,080)	\$ (35,020,000)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer from Ed Funds	\$ 4,000,000	\$ 1,873,421	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Release of Reserved Fund Balance	-	-	62,260,000	-	31,020,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 4,000,000</b>	<b>\$ 1,873,421</b>	<b>\$ 66,260,000</b>	<b>\$ 4,000,000</b>	<b>\$ 35,020,000</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 27,356,000	\$ 40,994,154	\$ -	\$ (26,631,080)	\$ -
Fund Balances at beginning of year	\$ -	\$ 34,950,552	\$ 75,944,706	\$ 75,944,706	\$ 49,313,626
Fund Balance Released from Reserved Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (31,020,000)
<b>Fund Balances</b>	<b>\$ 27,356,000</b>	<b>\$ 75,944,706</b>	<b>\$ 75,944,706</b>	<b>\$ 49,313,626</b>	<b>\$ 18,293,626</b>

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

BOND AND INTEREST FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
REVENUES					
Property Taxes	\$ 10,968,742	\$ 11,181,969	\$ 11,040,173	\$ 10,972,119	\$ 11,711,606
TOTAL REVENUES	\$ 10,968,742	\$ 11,181,969	\$ 11,040,173	\$ 10,972,119	\$ 11,711,606
EXPENDITURES BY OBJECT					
Fixed Charges	\$ 10,709,172	\$ 12,246,394	\$ 15,049,173	\$ 12,285,349	\$ 15,005,405
TOTAL EXPENDITURES BY OBJECT	\$ 10,709,172	\$ 12,246,394	\$ 15,049,173	\$ 12,285,349	\$ 15,005,405
EXPENDITURES BY FUNCTION					
Institutional Support	\$ 10,709,172	\$ 12,246,394	\$ 15,049,173	\$ 12,285,349	\$ 15,005,405
TOTAL EXPENDITURES BY FUNCTION	\$ 10,709,172	\$ 12,246,394	\$ 15,049,173	\$ 12,285,349	\$ 15,005,405
OTHER FINANCING SOURCES (USES)					
Transfers in from Other Funds	\$ -	\$ 1,552,350	\$ 4,009,000	\$ 4,009,000	\$ 4,010,600
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 1,552,350	\$ 4,009,000	\$ 4,009,000	\$ 4,010,600
Excess (deficiency) of revenues over expenditures and other financing sources	\$ 259,570	\$ 487,925	\$ -	\$ 2,695,770	\$ 716,801
Fund Balances at beginning of year	\$ -	\$ 5,165,635	\$ 5,653,560	\$ 5,653,560	\$ 8,349,330
Fund Balances	\$ 259,570	\$ 5,653,560	\$ 5,653,560	\$ 8,349,330	\$ 9,066,131

Note: Budget is on cash basis for tax levy purposes.

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
CONTINUING EDUCATION

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
OPERATING REVENUES					
Miscellaneous Revenue	\$ 101,000	\$ 61,466	\$ 112,000	\$ 74,472	\$ 125,000
TOTAL OPERATING REVENUES	<u>\$ 101,000</u>	<u>\$ 61,466</u>	<u>\$ 112,000</u>	<u>\$ 74,472</u>	<u>\$ 125,000</u>
OPERATING EXPENSES					
Salaries	\$ 88,057	\$ 99,680	\$ 104,409	\$ 78,904	\$ 148,447
Employee Benefits	16,018	18,929	20,237	498	28,810
Contractual Services	15,000	15,621	20,000	17,462	8,000
General Material & Supplies	10,750	9,666	9,550	-	5,000
Professional Development	1,000	-	1,000	681	1,000
Other	-	-	-	-	-
TOTAL OPERATING EXPENSES	<u>\$ 130,825</u>	<u>\$ 143,896</u>	<u>\$ 155,196</u>	<u>\$ 97,545</u>	<u>\$ 191,257</u>
Excess revenues over expenditures	<u>\$ (29,825)</u>	<u>\$ (82,430)</u>	<u>\$ (43,196)</u>	<u>\$ (23,073)</u>	<u>\$ (66,257)</u>
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	\$ 31,825	\$ 82,430	\$ 43,196	\$ -	\$ 66,257
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 31,825</u>	<u>\$ 82,430</u>	<u>\$ 43,196</u>	<u>\$ -</u>	<u>\$ 66,257</u>
Net Income (Loss)	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,073)</u>	<u>\$ -</u>
Retained Earnings at beginning of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,073)</u>
Retained Earnings	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(23,073)</u>	<u>\$ (23,073)</u>

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
CORPORATE TRAINING

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
OPERATING REVENUES					
Miscellaneous Revenue	\$ 604,000	\$ 540,673	\$ 690,000	\$ 410,972	\$ 694,545
TOTAL OPERATING REVENUES	\$ 604,000	\$ 540,673	\$ 690,000	\$ 410,972	\$ 694,545
OPERATING EXPENSES					
Salaries	\$ 262,335	\$ 345,380	\$ 338,184	\$ 293,410	\$ 400,974
Employee Benefits	80,696	108,003	114,621	74,053	113,518
Contractual Services	99,500	96,111	67,000	33,666	85,000
General Material & Supplies	75,700	71,587	129,750	66,650	93,250
Professional Development	2,550	455	5,000	3,773	5,500
Capital Outlay	2,250	-	500	-	500
Other	25,500	29,717	27,000	8,480	4,000
TOTAL OPERATING EXPENSES	\$ 548,531	\$ 651,253	\$ 682,055	\$ 480,032	\$ 702,742
Excess revenues over expenditures	\$ 55,469	\$ (110,580)	\$ 7,945	\$ (69,060)	\$ (8,197)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Fund	\$ -	\$ 142,405	\$ -	\$ -	\$ 8,197
Transfers to Continuing Education	(31,825)	(31,825)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (31,825)	\$ 110,580	\$ -	\$ -	\$ 8,197
Net Income (Loss)	\$ 23,644	-	\$ 7,945	\$ (69,060)	\$ -
Retained Earnings at beginning of year	\$ -	-	\$ -	\$ -	\$ (69,060)
Retained Earnings	\$ 23,644	-	\$ 7,945	(69,060)	\$ (69,060)

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
BOOKSTORE

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
OPERATING REVENUES					
Sales	\$ 2,402,339	\$ 2,443,987	\$ 2,311,836	\$ 2,204,795	\$ 2,419,370
Miscellaneous Revenue	101,392	91,922	105,028	52,435	70,000
TOTAL OPERATING REVENUES	\$ 2,503,731	\$ 2,535,909	\$ 2,416,864	\$ 2,257,230	\$ 2,489,370
OPERATING EXPENSES					
Salaries	\$ 304,802	\$ 238,633	\$ 231,712	\$ 185,520	\$ 238,135
Employee Benefits	64,119	44,639	47,633	37,922	53,001
Contractual Services	57,569	45,781	58,808	46,401	66,680
General Material & Supplies	1,999,993	1,980,313	1,966,902	2,050,649	2,025,907
Professional Development	3,000	-	3,000	3,371	3,000
Capital Outlay	2,000	908	1,000	958	1,000
Depreciation	-	-	-	-	-
Other	(500)	(42)	(258)	-	(274)
TOTAL OPERATING EXPENSES	\$ 2,430,983	\$ 2,310,232	\$ 2,308,797	\$ 2,324,821	\$ 2,387,449
Excess revenues over expenditures	\$ 72,748	\$ 225,677	\$ 108,067	\$ (67,591)	\$ 101,921
OTHER FINANCING SOURCES (USES)					
Transfers (to) from Other Funds	\$ -	\$ -	\$ (43,196)	\$ -	\$ (74,455)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (43,196)	\$ -	\$ (74,455)
Net Income (Loss)	\$ 72,748	\$ 225,677	\$ 64,871	\$ (67,591)	\$ 27,466
Retained Earnings at beginning of year	\$ -	\$ 363,549	\$ 589,226	\$ 589,226	\$ 521,635
Retained Earnings	\$ 72,748	\$ 589,226	\$ 654,097	\$ 521,635	\$ 549,101

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
EARLY CHILDHOOD LAB SCHOOL

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>OPERATING REVENUES</b>					
Sales	\$ 529,157	\$ 538,470	\$ 574,728	\$ 352,794	\$ 570,950
Grants and Federal Assistance	53,245	-	126,000	-	164,500
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 582,402</b>	<b>\$ 538,470</b>	<b>\$ 700,728</b>	<b>\$ 352,794</b>	<b>\$ 735,450</b>
<b>OPERATING EXPENSES</b>					
Salaries	\$ 642,239	\$ 511,307	\$ 720,914	\$ 372,615	\$ 750,014
Employee Benefits	158,661	164,781	193,028	142,614	190,182
Contractual Services	3,584	3,964	4,000	1,255	5,000
General Material & Supplies	77,050	84,147	97,355	60,401	97,200
Professional Development	1,450	425	1,200	30	1,200
Other	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 882,984</b>	<b>\$ 764,624</b>	<b>\$ 1,016,497</b>	<b>\$ 576,915</b>	<b>\$ 1,043,596</b>
Excess revenues over expenditures	\$ (300,582)	\$ (226,154)	\$ (315,769)	\$ (224,121)	\$ (308,146)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from the Education Fund	\$ 300,582	\$ 226,154	\$ 315,769	\$ -	\$ 308,146
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 300,582</b>	<b>\$ 226,154</b>	<b>\$ 315,769</b>	<b>\$ -</b>	<b>\$ 308,146</b>
Net Income (Loss)	\$ -	\$ -	\$ -	\$ (224,121)	\$ -
Retained Earnings at beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings	\$ -	\$ -	\$ -	\$ (224,121)	\$ -

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
FOOD SERVICES

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>OPERATING REVENUES</b>					
External Sales	\$ 787,264	\$ 837,150	\$ 871,482	\$ 695,613	\$ 926,738
Internal Sales	219,334	340,550	231,750	156,370	227,462
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,006,598</b>	<b>\$ 1,177,700</b>	<b>\$ 1,103,232</b>	<b>\$ 851,983</b>	<b>\$ 1,154,200</b>
<b>OPERATING EXPENSES</b>					
Salaries	\$ 420,266	\$ 428,294	\$ 490,395	\$ 345,287	\$ 512,856
Employee Benefits	43,822	43,657	66,082	36,619	72,529
Contractual Services	22,135	9,084	15,383	7,054	15,825
General Material & Supplies	500,352	494,197	497,514	416,865	521,250
Professional Development	207	165	212	14	250
Capital Outlay	32,709	32,860	33,690	15,842	16,383
Depreciation	-	1,596	-	-	-
Other	(43)	-	(44)	(4)	(25)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,019,448</b>	<b>\$ 1,009,853</b>	<b>\$ 1,103,232</b>	<b>\$ 821,677</b>	<b>\$ 1,139,068</b>
Excess revenues over expenditures	\$ (12,850)	\$ 167,847	\$ -	\$ 30,306	\$ 15,132
<b>OTHER FINANCING SOURCES (USES)</b>					
Release of Reserved Fund Balance	\$ 12,850	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 12,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Income (Loss)	\$ -	\$ 167,847	\$ -	\$ 30,306	\$ 15,132
Retained Earnings at beginning of year	\$ -	\$ 283,979	\$ 451,826	\$ 451,826	\$ 451,826
Retained Earnings	\$ -	\$ 451,826	\$ 451,826	\$ 482,132	\$ 466,958

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
VISUAL AND PERFORMING ARTS CENTER

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>OPERATING REVENUES</b>					
External Operations	\$ 791,845	\$ 356,915	\$ 689,931	\$ 305,033	\$ 663,274
Internal Operations	145,000	251,552	240,000	163,093	310,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 936,845</b>	<b>\$ 608,467</b>	<b>\$ 929,931</b>	<b>\$ 468,126</b>	<b>\$ 973,274</b>
<b>OPERATING EXPENSES</b>					
Salaries	\$ 292,699	\$ 166,803	\$ 296,953	\$ 159,452	\$ 259,722
Employee Benefits	20,092	24,500	24,899	32,307	42,579
Contractual Services	337,932	316,633	337,300	281,250	344,050
General Material & Supplies	160,522	102,688	141,750	86,502	139,750
Professional Development	18,500	15,033	15,500	17,495	16,750
Fixed Charges	5,000	851	2,500	1,725	2,500
Capital Outlay	153,105	66,236	111,029	22,901	135,695
Depreciation	-	14,274	-	-	-
Other	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 987,850</b>	<b>\$ 707,018</b>	<b>\$ 929,931</b>	<b>\$ 601,632</b>	<b>\$ 941,046</b>
Excess revenues over expenditures	\$ (51,005)	\$ (98,551)	\$ -	\$ (133,506)	\$ 32,228
<b>OTHER FINANCING SOURCES (USES)</b>					
Release of Reserved Fund Balance	\$ 102,310	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 102,310</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Net Income (Loss)	\$ 51,305	\$ (98,551)	\$ -	\$ (133,506)	\$ 32,228
Retained Earnings at beginning of year	\$ -	\$ 1,082,635	\$ 984,084	\$ 984,084	\$ 850,578
Retained Earnings	\$ 51,305	\$ 984,084	\$ 984,084	\$ 850,578	\$ 882,806

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
PRODUCTION SERVICES

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>OPERATING REVENUES</b>					
External Sales	\$ 3,500	\$ 2,825	\$ 527,500	\$ 2,993	\$ 560,000
Internal Sales	508,000	581,512	-	435,110	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 511,500</b>	<b>\$ 584,337</b>	<b>\$ 527,500</b>	<b>\$ 438,103</b>	<b>\$ 560,000</b>
<b>OPERATING EXPENSES</b>					
Salaries	\$ 206,138	\$ 199,059	\$ 207,879	\$ 157,323	\$ 195,944
Employee Benefits	70,377	70,715	75,145	54,211	56,182
Contractual Services	17,375	1,775	2,500	930	2,650
General Material & Supplies	63,115	68,605	60,050	46,503	62,275
Professional Development	800	250	800	-	800
Fixed Charges	116,500	100,359	126,000	87,978	145,000
Capital Outlay	-	-	-	-	-
Depreciation	8,375	8,374	7,676	-	-
Other	600	600	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 483,280</b>	<b>\$ 449,737</b>	<b>\$ 480,050</b>	<b>\$ 346,945</b>	<b>\$ 462,851</b>
<b>Net Income (Loss)</b>	<b>\$ 28,220</b>	<b>\$ 134,600</b>	<b>\$ 47,450</b>	<b>\$ 91,158</b>	<b>\$ 97,149</b>
Retained Earnings at beginning of year	\$ -	\$ 367,993	\$ 502,593	\$ 502,593	\$ 593,751
Retained Earnings	\$ 28,220	\$ 502,593	\$ 550,043	\$ 593,751	\$ 690,900

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
STUDENT LIFE

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
OPERATING REVENUES					
External Sales	\$ -	\$ 5,763	\$ -	\$ 799	\$ -
TOTAL OPERATING REVENUES	\$ -	\$ 5,763	\$ -	\$ 799	\$ -
OPERATING EXPENSES					
Salaries	\$ 377,184	\$ 383,821	\$ 409,073	\$ 286,077	\$ 414,095
Employee Benefits	96,735	67,268	71,975	44,965	80,474
Contractual Services	33,305	32,921	12,750	8,992	19,000
General Material & Supplies	42,228	33,274	36,650	17,936	42,575
Professional Development	21,945	17,768	20,200	13,800	26,600
Depreciation	-	7,256	-	-	-
Capital Outlay	1,544	1,544	7,000	-	-
TOTAL OPERATING EXPENSES	\$ 572,941	\$ 543,852	\$ 557,648	\$ 371,770	\$ 582,744
Excess revenues over expenditures	\$ (572,941)	\$ (538,089)	\$ (557,648)	\$ (370,971)	\$ (582,744)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds (In)	\$ 571,525	\$ 538,089	\$ 557,648	\$ 370,971	\$ 582,744
TOTAL OTHER FINANCING SOURCES (USES)	\$ 571,525	\$ 538,089	\$ 557,648	\$ 370,971	\$ 582,744
Net Income (Loss)	\$ (1,416)	\$ -	\$ -	\$ -	\$ -
Retained Earnings at beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings	\$ (1,416)	\$ -	\$ -	\$ -	\$ -

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUXILIARY SERVICES FUND  
INTERCOLLEGIATE ATHLETICS

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
OPERATING REVENUES					
Miscellaneous Revenues	\$ -	\$ 1,525	\$ -	\$ 550	\$ -
TOTAL OPERATING REVENUES	\$ -	\$ 1,525	\$ -	\$ 550	\$ -
OPERATING EXPENSES					
Salaries	\$ 525,068	\$ 575,645	\$ 579,953	\$ 481,324	\$ 587,769
Employee Benefits	73,711	94,808	91,453	85,071	110,419
Contractual Services	101,000	85,922	102,000	87,323	107,500
General Material & Supplies	134,500	129,755	132,500	84,842	134,500
Professional Development	210,500	230,183	196,500	200,842	195,000
Fixed Charges	9,000	12,231	13,000	7,143	13,000
Depreciation Charges	-	4,148	-	-	-
Capital Outlay	5,000	4,600	-	-	-
TOTAL OPERATING EXPENSES	\$ 1,058,779	\$ 1,137,292	\$ 1,115,406	\$ 946,545	\$ 1,148,188
Excess revenues over expenditures	\$ (1,058,779)	\$ (1,135,767)	\$ (1,115,406)	\$ (945,995)	\$ (1,148,188)
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds (In)	\$ 1,058,779	\$ 1,135,767	\$ 1,115,406	\$ 945,995	\$ 1,148,188
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,058,779	\$ 1,135,767	\$ 1,115,406	\$ 945,995	\$ 1,148,188
Net Income (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings at beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

WORKING CASH FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
REVENUES					
Investment Income	\$ 75,000	\$ 127,507	\$ 75,000	\$ 84,470	\$ 75,000
TOTAL REVENUES	\$ 75,000	\$ 127,507	\$ 75,000	\$ 84,470	\$ 75,000
EXPENDITURES BY OBJECT					
Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -
General Material & Supplies	-	-	-	-	-
TOTAL EXPENDITURES BY OBJECT	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY FUNCTION					
Institutional Support	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES BY FUNCTION	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 75,000	\$ 127,507	\$ 75,000	\$ 84,470	\$ 75,000
Fund Balances at beginning of year	\$ -	\$ 4,874,441	\$ 5,001,948	\$ 5,001,948	\$ 5,086,418
Fund Balances	\$ 75,000	\$ 5,001,948	\$ 5,076,948	\$ 5,086,418	\$ 5,161,418

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

AUDIT FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>REVENUES</b>					
Local Government Services:					
Property Taxes	\$ 205,000	\$ 212,747	\$ 210,000	\$ 214,494	\$ 232,500
<b>TOTAL REVENUES</b>	<b>\$ 205,000</b>	<b>\$ 212,747</b>	<b>\$ 210,000</b>	<b>\$ 214,494</b>	<b>\$ 232,500</b>
<b>EXPENDITURES BY OBJECT</b>					
Salaries	\$ 84,625	\$ 114,005	\$ 88,010	\$ 88,079	\$ 91,530
Employee Benefits	23,741	-	25,363	-	28,468
Contractual Services	95,834	91,450	95,850	74,675	112,502
General Material & Supplies	800	601	777	30	-
Professional Development	-	-	-	-	-
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 205,000</b>	<b>\$ 206,056</b>	<b>\$ 210,000</b>	<b>\$ 162,784</b>	<b>\$ 232,500</b>
<b>EXPENDITURES BY FUNCTION</b>					
Institutional Support	\$ 205,000	\$ 206,056	\$ 210,000	\$ 162,784	\$ 232,500
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 205,000</b>	<b>\$ 206,056</b>	<b>\$ 210,000</b>	<b>\$ 162,784</b>	<b>\$ 232,500</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ 6,691	\$ -	\$ 51,710	\$ -
<b>OTHER FINANCING SOURCES (USES)</b>					
Release of Fund Balance	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (deficiency) of revenues over expenditures expenditures and other sources (uses)	\$ -	\$ 6,691	\$ -	\$ 51,710	\$ -
Fund Balances at beginning of year	\$ -	\$ 103,351	\$ 110,042	\$ 110,042	\$ 161,752
Released of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balances</b>	<b>\$ -</b>	<b>\$ 110,042</b>	<b>\$ 110,042</b>	<b>\$ 161,752</b>	<b>\$ 161,752</b>

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

LIABILITY, PROTECTION AND  
SETTLEMENT FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
<b>REVENUES</b>					
Local Government Services:					
Property Taxes	\$ 1,905,000	\$ 1,980,757	\$ 2,135,000	\$ 2,090,408	\$ 2,152,500
Other Operating Revenue	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,905,000</b>	<b>\$ 1,980,757</b>	<b>\$ 2,135,000</b>	<b>\$ 2,090,408</b>	<b>\$ 2,152,500</b>
<b>EXPENDITURES BY OBJECT</b>					
<b>INSTITUTIONAL SUPPORT</b>					
Contractual Services	\$ 45,000	\$ 128,421	\$ 45,000	\$ 58,109	\$ 20,000
Fixed Charges	1,250,000	1,411,627	1,500,000	1,460,261	1,600,000
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>\$ 1,295,000</b>	<b>\$ 1,540,048</b>	<b>\$ 1,545,000</b>	<b>\$ 1,518,370</b>	<b>\$ 1,620,000</b>
<b>CAMPUS SAFETY AND SECURITY</b>					
Salaries	\$ 662,620	\$ 607,353	\$ 693,250	\$ 529,662	\$ 716,082
<b>TOTAL CAMPUS SAFETY AND SECURITY</b>	<b>\$ 662,620</b>	<b>\$ 607,353</b>	<b>\$ 693,250</b>	<b>\$ 529,662</b>	<b>\$ 716,082</b>
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,957,620</b>	<b>\$ 2,147,401</b>	<b>\$ 2,238,250</b>	<b>\$ 2,048,032</b>	<b>\$ 2,336,082</b>
<b>EXPENDITURES BY FUNCTION</b>					
Campus Safety	\$ 662,620	\$ 607,353	\$ 693,250	\$ 529,662	\$ 716,082
Institutional Support	1,295,000	1,540,048	1,545,000	1,518,370	1,620,000
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 1,957,620</b>	<b>\$ 2,147,401</b>	<b>\$ 2,238,250</b>	<b>\$ 2,048,032</b>	<b>\$ 2,336,082</b>
Excess (deficiency) of revenues over expenditures	\$ (52,620)	\$ (166,644)	\$ (103,250)	\$ 42,376	\$ (183,582)
<b>OTHER FINANCING SOURCES (USES)</b>					
Release of Fund Balance	52,620	-	103,250	-	183,582
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 52,620</b>	<b>\$ -</b>	<b>\$ 103,250</b>	<b>\$ -</b>	<b>\$ 183,582</b>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ (166,644)	\$ -	\$ 42,376	\$ -
Fund Balances at beginning of year	\$ -	\$ 1,944,662	\$ 1,778,018	\$ 1,778,018	\$ 1,820,394
Release of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (183,582)
<b>Fund Balances</b>	<b>\$ -</b>	<b>\$ 1,778,018</b>	<b>\$ 1,778,018</b>	<b>\$ 1,820,394</b>	<b>\$ 1,636,812</b>

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

INTERNAL SERVICE FUND

	Adopted Budget FY2025	Audited June 30th FY2025	Adopted Budget FY2026	March 31, 2026 Actual FY2026	Proposed Budget FY2027
REVENUES					
Benefit Charges	\$ 13,468,823	\$ 32,754,719	\$ 15,329,000	\$ 11,156,951	\$ 17,287,900
TOTAL REVENUES	\$ 13,468,823	\$ 32,754,719	\$ 15,329,000	\$ 11,156,951	\$ 17,287,900
EXPENDITURES BY OBJECT					
Employee Benefits	\$ 13,468,823	\$ 26,972,026	\$ 15,329,000	\$ 11,185,470	\$ 17,287,900
TOTAL EXPENDITURES BY OBJECT	\$ 13,468,823	\$ 26,972,026	\$ 15,329,000	\$ 11,185,470	\$ 17,287,900
EXPENDITURES BY FUNCTION					
Institutional Support	\$ 13,468,823	\$ 26,972,026	\$ 15,329,000	\$ 11,185,470	\$ 17,287,900
TOTAL EXPENDITURES BY FUNCTION	\$ 13,468,823	\$ 26,972,026	\$ 15,329,000	\$ 11,185,470	\$ 17,287,900
Excess (deficiency) of revenues over expenditures	\$ -	\$ 5,782,693	\$ -	\$ (28,519)	\$ -
OTHER FINANCING SOURCES (USES)					
Transfers from Other Funds	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ 5,782,693	\$ -	\$ (28,519)	\$ -
Fund Balances at beginning of year	\$ -	\$ (6,998,573)	\$ (1,215,880)	\$ (1,215,880)	\$ (1,244,399)
Fund Balances	\$ -	\$ (1,215,880)	\$ (1,215,880)	\$ (1,244,399)	\$ (1,244,399)

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## GRANTS INFORMATION

(Grant funds are presented for informational purposes only. Funding levels are based on the expectation of funding to continue as they have in the past and will change based on final allocations from the granting agency. Grant funding is not included in the College's budget resolution. Once a grant is awarded by a funding agency, the College establishes the budget for proper accounting and grant monitoring.)

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**ADULT EDUCATION**  
**All Funding Sources**

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
State Revenue	1,058,632	1,058,632	1,066,512	1,066,512	1,133,515
Federal Revenue	575,888	575,888	620,695	205,972	706,473
Local Revenue	-	53,088	-	-	-
<b>TOTAL REVENUES</b>	<b>1,634,520</b>	<b>1,687,608</b>	<b>1,687,207</b>	<b>1,272,484</b>	<b>1,839,988</b>
<b>EXPENSES</b>					
Salaries	3,296,205	3,414,621	3,217,205	2,071,960	3,275,945
Employee Benefits	190,239	182,893	214,350	149,941	289,775
Contractual Services	3,500	2,235	3,500	1,318	3,000
General Material & Supplies	76,430	108,001	77,630	67,252	74,880
Professional Development	12,625	7,576	13,050	5,672	16,150
Other	83,725	83,657	84,361	53,009	91,999
<b>TOTAL EXPENSES</b>	<b>3,662,724</b>	<b>3,798,983</b>	<b>3,610,096</b>	<b>2,349,152</b>	<b>3,751,749</b>
Excess (deficiency) of revenues over expenditures before other funding sources	(2,028,204)	(2,111,375)	(1,922,889)	(1,076,668)	(1,911,761)
<b>Education Fund</b>	<b>2,028,204</b>	<b>2,111,375</b>	<b>1,922,889</b>	<b>1,235,978</b>	<b>1,911,761</b>
Excess (deficiency) of revenues over expenditures	-	-	-	159,310	-

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**ADULT EDUCATION**  
**State**

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
Revenue-State	1,058,632	1,058,632	1,066,512	1,066,512	1,133,515
<b>TOTAL REVENUES</b>	<b>1,058,632</b>	<b>1,058,632</b>	<b>1,066,512</b>	<b>1,066,512</b>	<b>1,133,515</b>
<b>EXPENSES</b>					
Salaries	1,005,701	1,005,701	1,013,186	720,493	1,076,839
Employee Benefits	-	-	-	-	-
Contractual Services	-	-	-	-	-
General Material & Supplies	-	-	-	-	-
Professional Development	-	-	-	-	-
Other	52,931	52,931	53,326	36,025	56,676
<b>TOTAL EXPENSES</b>	<b>1,058,632</b>	<b>1,058,632</b>	<b>1,066,512</b>	<b>756,518</b>	<b>1,133,515</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>309,994</b>	<b>-</b>

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**ADULT EDUCATION**  
**Federal**

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
Revenue -Federal	575,888	575,888	620,695	205,972	706,473
<b>TOTAL REVENUES</b>	<b>575,888</b>	<b>575,888</b>	<b>620,695</b>	<b>205,972</b>	<b>706,473</b>
<b>EXPENSES</b>					
Salaries	493,446	493,446	514,372	306,273	583,900
Employee Benefits	53,648	53,648	75,288	33,399	87,249
Contractual Services	-	-	-	-	-
General Material & Supplies	-	-	-	-	-
Professional Development	-	-	-	-	-
Other	28,794	28,794	31,035	16,984	35,324
<b>TOTAL EXPENSES</b>	<b>575,888</b>	<b>575,888</b>	<b>620,695</b>	<b>356,656</b>	<b>706,473</b>
<b>Excess (deficiency) of revenues over expenditures</b>	-	-	-	(150,684)	-

\* Education Fund for Adult Education does not include Education Workforce Center shared expenses with Harper Community College.

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**ADULT EDUCATION**  
**Education Fund \***

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
Revenue-Local	-	53,088	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>53,088</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES</b>					
Salaries *	1,797,058	1,915,474	1,689,647	1,045,194	1,615,205
Employee Benefits	136,591	129,245	139,062	116,542	202,525
Contractual Services	3,500	2,235	3,500	1,318	3,000
General Material & Supplies	76,430	108,001	77,630	67,252	74,880
Professional Development	12,625	7,576	13,050	5,672	16,150
Other	2,000	1,932	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,028,204</b>	<b>2,164,463</b>	<b>1,922,889</b>	<b>1,235,978</b>	<b>1,911,761</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,028,204)</b>	<b>(2,111,375)</b>	<b>(1,922,889)</b>	<b>(1,235,978)</b>	<b>(1,911,761)</b>

\* Education Fund for Adult Education does not include Education Workforce Center shared expenses with Harper Community College.

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**TRIO**  
**Federal**

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
Revenue	2,810,343	1,617,088	2,162,912	942,918	1,455,371
<b>TOTAL REVENUES</b>	<b>2,810,343</b>	<b>1,617,088</b>	<b>2,162,912</b>	<b>942,918</b>	<b>1,455,371</b>
<b>EXPENSES</b>					
Salaries	1,290,841	930,265	1,173,624	652,465	1,011,735
Employee Benefits	347,701	234,436	344,701	176,100	181,766
Contractual Services	60,629	21,472	50,802	10,701	9,245
General Material & Supplies	238,369	66,903	144,449	49,072	27,670
Professional Development	662,136	255,077	224,575	92,768	99,586
Other	210,667	108,935	224,762	71,908	125,369
<b>TOTAL EXPENSES</b>	<b>2,810,343</b>	<b>1,617,088</b>	<b>2,162,912</b>	<b>1,053,014</b>	<b>1,455,371</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(110,096)</b>	<b>-</b>

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**Perkins**  
**Federal**

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
Revenue	746,511	746,511	712,784	467,578	712,784
<b>TOTAL REVENUES</b>	<b>746,511</b>	<b>746,511</b>	<b>712,784</b>	<b>467,578</b>	<b>712,784</b>
<b>EXPENSES</b>					
Salaries	163,473	163,473	251,041	192,297	251,391
Employee Benefits	74,735	74,735	114,801	90,952	128,118
Contractual Services	-	-	-	-	-
General Material & Supplies	15,000	15,000	5,000	47	5,000
Professional Development	24,383	24,383	22,000	12,743	20,000
Other	468,920	468,920	319,942	295,602	308,275
<b>TOTAL EXPENSES</b>	<b>746,511</b>	<b>746,511</b>	<b>712,784</b>	<b>591,641</b>	<b>712,784</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(124,063)</b>	<b>-</b>

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**Workforce Innovations Opportunity Act (WIOA)**  
**Federal**

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
Revenue	665,000	556,905	745,000	249,637	745,000
<b>TOTAL REVENUES</b>	<b>665,000</b>	<b>556,905</b>	<b>745,000</b>	<b>249,637</b>	<b>745,000</b>
<b>EXPENSES</b>					
Salaries	347,152	296,956	472,791	296,068	491,703
Employee Benefits	87,489	66,598	109,734	92,426	115,221
Contractual Services	-	-	-	-	-
General Material & Supplies	23,174	10,182	6,401	3,542	5,000
Professional Development	4,600	3,197	11,404	5,375	10,000
Other	202,585	179,972	144,670	165,591	123,076
<b>TOTAL EXPENSES</b>	<b>665,000</b>	<b>556,905</b>	<b>745,000</b>	<b>563,002</b>	<b>745,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(313,365)</b>	<b>-</b>

**ELGIN COMMUNITY COLLEGE, DISTRICT 509**  
**Certified Recovery Support Specialist (CRSS) Success Program**  
**State**

	<b>FY25 Budget</b>	<b>FY25 Actual</b>	<b>FY26 Budget</b>	<b>FY2026 Actual March 31, 2026</b>	<b>FY27 Budget</b>
<b>REVENUES</b>					
Revenue	1,099,893	975,835	1,099,893	685,826	1,099,893
<b>TOTAL REVENUES</b>	<b>1,099,893</b>	<b>975,835</b>	<b>1,099,893</b>	<b>685,826</b>	<b>1,099,893</b>
<b>EXPENSES</b>					
Salaries	337,306	329,762	401,545	249,037	443,630
Employee Benefits	57,758	44,852	50,692	38,897	79,700
Contractual Services	14,862	8,983	10,600	1,630	-
General Material & Supplies	96,102	87,610	40,095	9,676	9,950
Professional Development	125,012	111,476	136,290	91,874	19,160
Other	468,853	393,152	460,671	378,309	547,453
<b>TOTAL EXPENSES</b>	<b>1,099,893</b>	<b>975,835</b>	<b>1,099,893</b>	<b>769,423</b>	<b>1,099,893</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(83,597)</b>	<b>-</b>

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## STATISTICAL INFORMATION

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**History of Actual Operating Revenues by Source**

**For the Fiscal Years Ended June 30, 2018 - 2027**

	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Actual	Actual
<b>REVENUES</b>				
Property Taxes	\$ 45,496,976	\$ 47,319,493	\$ 49,766,167	\$ 51,242,126
Corp. Replacement Tax	512,789	554,744	677,470	770,228
Other Local Revenue	723,247	665,831	480,880	252,374
<b>Total Local Government</b>	<b>\$ 46,733,012</b>	<b>\$ 48,540,068</b>	<b>\$ 50,924,517</b>	<b>\$ 52,264,728</b>
<b>STATE GOVERNMENT</b>				
ICCB	\$ 5,240,200	\$ 5,611,370	5,936,265	\$ 5,970,956
<b>Total State Government</b>	<b>\$ 5,240,200</b>	<b>\$ 5,611,370</b>	<b>\$ 5,936,265</b>	<b>\$ 5,970,956</b>
<b>TUITION AND FEES</b>				
Tuition and Student Fees	\$ 24,788,579	\$ 24,873,283	25,182,190	\$ 20,882,606
Payment Plan & Late Fees	220,565	222,665	189,265	181,960
<b>Total Tuition and Fees</b>	<b>\$ 25,009,144</b>	<b>\$ 25,095,948</b>	<b>\$ 25,371,455</b>	<b>\$ 21,064,566</b>
<b>OTHER REVENUES</b>				
Miscellaneous Revenue	\$ 455,598	\$ 385,834	384,724	\$ 968,710
Interest on Investments	1,065,026	2,417,267	2,453,046	317,959
Federal - Lost Revenue	-	-	-	2,428,633
Building Rental (Less Comps)	226,863	230,970	198,684	23,185
Operating Transfers In	-	91,049	-	-
<b>Total Other Revenues</b>	<b>\$ 1,747,487</b>	<b>\$ 3,125,120</b>	<b>3,036,454</b>	<b>\$ 3,738,487</b>
	<b>\$ 78,729,843</b>	<b>\$ 82,372,506</b>	<b>\$ 85,268,691</b>	<b>\$ 83,038,737</b>
Total Budgeted Revenue	\$ 74,468,912	\$ 79,070,761	82,701,465	\$ 84,175,979
Amount Over (Under) Budget	\$ 4,260,931	\$ 3,301,745	2,567,226	\$ (1,137,242)
Percent Over (Under) Budget	6%	4%	3%	-1%

**NOTES**

Operating funds include the Education Fund and the Operations and Maintenance Fund.

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**History of Actual Operating Revenues by Source (Continued)**

**For the Fiscal Years Ended June 30, 2018 - 2027**

FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Actual	Actual	Actual	Actual	March 31, 2026 Actual	Proposed Budget
\$ 51,999,899	\$ 53,002,381	\$ 54,845,422	\$ 56,853,104	\$ 58,977,323	\$ 62,231,000
1,678,895	1,897,628	1,249,918	828,807	573,494	1,150,000
241,861	480,844	1,035,510	152,095	29,387	-
<b>\$ 53,920,655</b>	<b>\$ 55,380,853</b>	<b>\$ 57,130,850</b>	<b>\$ 57,834,006</b>	<b>\$ 59,580,204</b>	<b>\$ 63,381,000</b>
\$ 6,408,469	\$ 6,407,444	\$ 6,920,402	\$ 7,381,662	\$ 5,814,538	\$ 7,750,000
<b>\$ 6,408,469</b>	<b>\$ 6,407,444</b>	<b>\$ 6,920,402</b>	<b>\$ 7,381,662</b>	<b>\$ 5,814,538</b>	<b>\$ 7,750,000</b>
\$ 20,275,948	\$ 21,301,821	\$ 22,446,990	\$ 23,917,124	\$ 25,992,920	\$ 28,078,000
140,210	150,299	183,110	191,685	146,120	155,000
<b>\$ 20,416,158</b>	<b>\$ 21,452,120</b>	<b>\$ 22,630,100</b>	<b>\$ 24,108,809</b>	<b>\$ 26,139,040</b>	<b>\$ 28,233,000</b>
\$ 4,354,977	\$ 862,509	\$ 687,339	\$ 637,316	\$ 381,428	\$ 368,000
(2,389,365)	3,189,415	7,016,538	\$ 6,714,392	4,138,237	2,600,000
3,349,632	2,680,127	-	\$ -	-	-
99,470	184,476	196,925	\$ 188,649	151,016	228,512
-	-	-	\$ 126,044	-	170,141
<b>\$ 5,414,714</b>	<b>\$ 6,916,527</b>	<b>\$ 7,900,802</b>	<b>\$ 7,666,401</b>	<b>\$ 4,670,681</b>	<b>\$ 3,366,653</b>
<b>\$ 86,159,996</b>	<b>\$ 90,156,944</b>	<b>\$ 94,582,154</b>	<b>\$ 96,990,878</b>	<b>\$ 96,204,463</b>	<b>\$ 102,730,653</b>
\$ 83,690,044	\$ 88,131,453	\$ 87,221,504	\$ 93,955,301	\$ 87,358,630	\$ 102,730,653
\$ 2,469,952	\$ 2,025,491	\$ 7,360,650	\$ 3,035,577	\$ 8,845,833	\$ -
3%	2%	8%	3%	10%	0%

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**History of Actual Operating Expenditures**

**For the Fiscal Years Ended June 30, 2018 - 2027**

	FY2018	FY2019	FY2020	FY2021
	Actual	Actual	Actual	Actual
<b>BY FUNCTION</b>				
Instruction	\$ 29,133,185	\$ 28,800,429	\$ 30,097,940	\$ 29,516,652
Academic Support	7,911,413	8,140,583	8,334,287	8,241,987
Student Services	5,156,877	5,019,774	5,100,053	5,416,553
Public Support	239,503	382,466	440,045	466,256
Operation & Maintenance of Plant	964,496	1,017,334	9,819,385	-
Institutional Support	21,970,371	23,683,676	14,874,484	28,289,488
Waivers/Institutional Scholarships	251,712	228,766	239,622	176,767
Operating Transfers Out	12,206,350	3,189,213	18,453,790	20,361,682
<b>TOTAL EXPENDITURES BY FUNCTION</b>	<b>\$ 77,833,907</b>	<b>\$ 70,462,241</b>	<b>\$ 87,359,606</b>	<b>\$ 92,469,385</b>
<b>BY OBJECT</b>				
Salaries	\$ 44,713,398	\$ 45,308,175	\$ 47,462,563	\$ 48,782,760
Employee Benefits	8,440,718	9,064,226	8,725,389	10,463,289
Contractual Services	3,169,719	3,358,096	3,278,846	3,536,594
General Materials & Supplies	3,484,292	3,757,059	3,763,034	3,355,748
Professional Development	412,856	524,543	478,640	208,763
Fixed Charges	1,064,803	633,665	695,965	643,734
Utilities	2,357,680	2,427,883	2,435,418	2,429,711
Capital Outlay	1,346,507	1,595,580	1,677,550	2,295,301
Other	385,872	375,034	148,789	215,036
Waivers/Institutional Scholarships	251,712	228,767	239,622	176,767
Operating Transfers Out	12,206,350	3,189,213	18,453,790	20,361,682
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 77,833,907</b>	<b>\$ 70,462,241</b>	<b>\$ 87,359,606</b>	<b>\$ 92,469,385</b>
Total Budget Expenditures	\$ 74,468,912	\$ 79,070,761	\$ 82,713,188	\$ 82,713,188
Amount Over (Under) Budget	\$ 3,364,995	\$ (8,608,520)	\$ 4,646,418	\$ 9,756,197
Percent Over (Under) Budget	5%	-11%	6%	12%
Total Operating Revenue	\$ 78,729,843	\$ 82,372,506	\$ 85,268,691	\$ 83,038,737
Total Operating Expenditures	77,833,907	70,462,241	87,359,606	92,469,385
Total Operating Surplus (Deficit)	<b>\$ 895,936</b>	<b>\$ 11,910,265</b>	<b>\$ (2,090,915)</b>	<b>\$ (9,430,648)</b>

**NOTES**

Operating funds include the Education Fund and the Operations and Maintenance Fund.

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**History of Actual Operating Expenditures (Continued)**

**For the Fiscal Years Ended June 30, 2018 - 2027**

<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>March 31, 2026 Actual</b>	<b>Proposed Budget</b>
\$ 30,504,259	\$ 32,237,196	\$ 34,790,466	\$ 36,712,018	\$ 30,141,173	\$ 39,747,189
8,802,192	9,918,043	-	11,108,402	8,662,911	11,294,154
5,578,999	5,893,780	11,675,760	7,087,434	5,781,540	7,751,343
470,804	436,689	6,371,385	613,260	529,691	672,905
1,127,275	1,056,788	1,787,203	1,167,699	912,391	1,414,085
26,931,891	27,721,685	31,288,388	33,821,385	24,691,407	31,221,157
320,604	364,719	351,466	409,596	454,875	410,000
16,273,718	9,313,515	3,306,442	6,622,784	9,325,966	10,219,820
<b>\$ 90,009,742</b>	<b>\$ 86,942,415</b>	<b>\$ 89,571,110</b>	<b>\$ 97,542,578</b>	<b>\$ 80,499,954</b>	<b>\$ 102,730,653</b>
\$ 49,694,609	\$ 51,005,233	\$ 55,162,779	\$ 58,966,699	\$ 47,005,427	\$ 60,020,119
10,333,915	9,940,153	10,687,783	11,670,244	9,799,020	13,608,086
3,808,568	4,440,868	5,599,737	6,692,954	5,304,204	6,031,179
4,237,735	5,595,103	5,429,682	5,532,596	3,931,660	5,216,159
497,805	705,820	878,814	998,573	550,055	689,100
623,440	772,994	625,856	756,159	602,238	831,956
2,559,167	2,101,864	2,855,691	2,870,499	2,443,115	2,748,573
1,358,742	2,457,314	4,426,476	2,777,534	772,835	2,309,123
301,439	244,832	246,384	244,940	310,559	646,538
320,604	364,719	351,466	409,596	454,875	410,000
16,273,718	9,313,515	3,306,442	6,622,784	9,325,966	10,219,820
<b>\$ 90,009,742</b>	<b>\$ 86,942,415</b>	<b>\$ 89,571,110</b>	<b>\$ 97,542,578</b>	<b>\$ 80,499,954</b>	<b>\$ 102,730,653</b>
\$ 84,175,979	\$ 84,175,979	\$ 87,358,629	\$ 93,955,301	\$ 98,246,735	\$ 102,730,653
\$ 5,833,763	\$ 2,766,436	2,212,481	\$ 3,587,277	\$ (17,746,781)	-
7%	3%	3%	4%	-18%	-
\$ 82,810,364	\$ 90,156,944	\$ 94,582,154	\$ 96,990,878	\$ 95,490,995	\$ 102,730,653
90,009,742	86,942,415	86,264,668	97,542,578	80,499,954	102,730,653
<b>\$ (7,199,378)</b>	<b>\$ 3,214,529</b>	<b>\$ 8,317,486</b>	<b>\$ (551,700)</b>	<b>\$ 14,991,041</b>	<b>\$ -</b>

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

History of Operating Fund Reserves

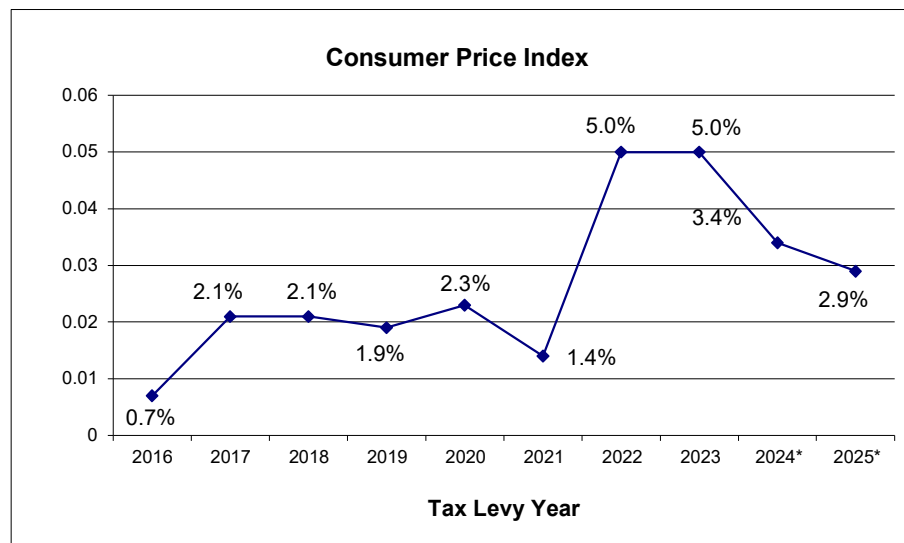
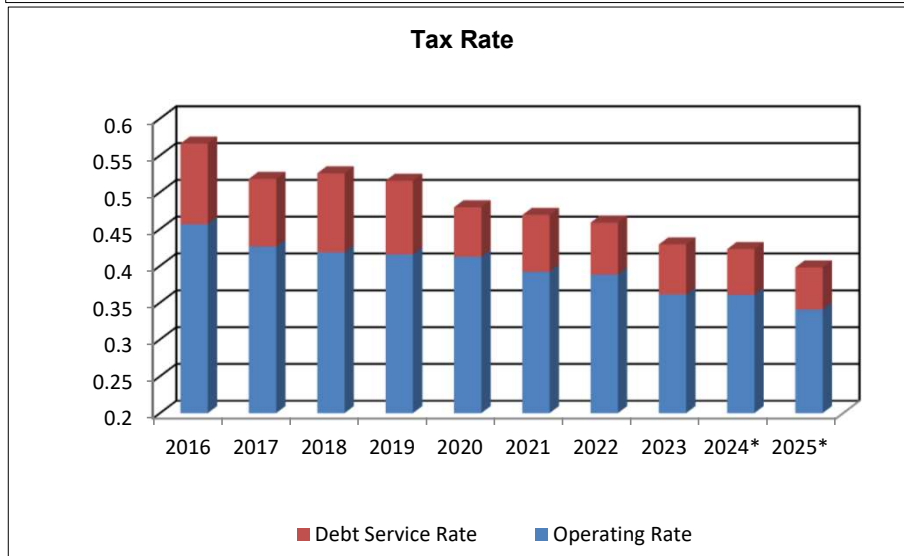
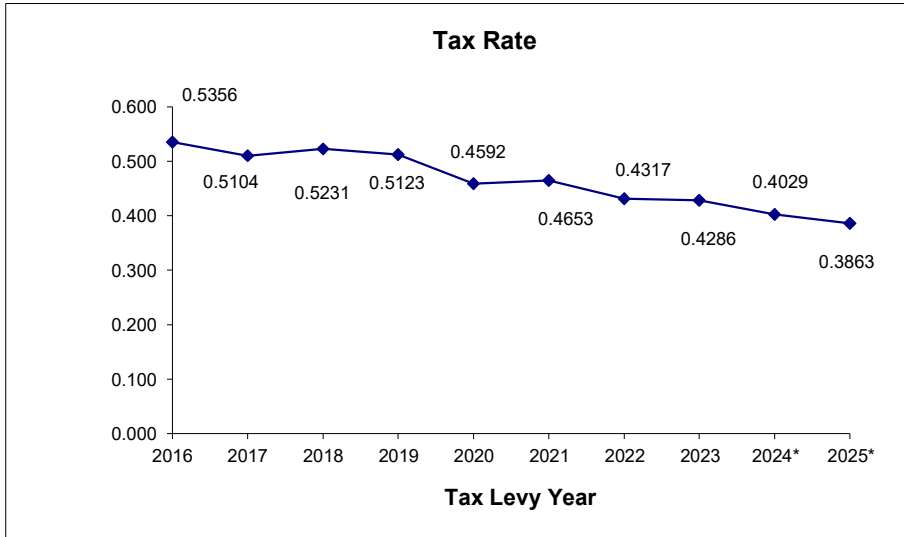
For the Fiscal Years Ended June 30, 2023 - 2027

	FY23	FY24	FY25	FY26	FY27
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual (As of 3/31/26)</i>	<i>Budget</i>
<b>Education Fund (01)</b>					
Reserved-Employee Benefits	-	-	-	-	-
Reserved-Information Technology	1,635,623	1,635,623	1,635,623	1,635,623	1,635,623
Reserved-Capital Improvements	-	-	-	11,554,000	8,279,315
Unreserved	46,190,197	50,777,313	49,309,977	51,521,230	54,795,915
Subtotal	47,825,820	52,412,936	50,945,600	64,710,853	64,710,853
<b>Operations &amp; Maintenance Fund (02)</b>					
Unreserved	20,477,289	19,208,941	20,361,628	22,300,884	22,300,884
<b>Operations &amp; Maintenance Restricted Fund (03)</b>					
Reserved-Capital Improvements	44,301,583	34,890,555	75,944,706	49,313,626	18,293,626
<b>Bond &amp; Interest Fund (04)</b>					
Restricted by Tax Levy	4,699,641	5,165,635	5,653,560	8,349,330	9,066,131
<b>Auxiliary Fund (05)</b>					
Reserved-Auxiliary Units	1,904,381	2,108,667	2,527,729	2,131,842	2,497,632
<b>Working Cash Fund (07)</b>					
Unreserved	4,806,193	4,874,441	5,001,948	5,086,418	5,161,418
<b>Audit Fund (11)</b>					
Restricted by Tax Levy	139,525	103,353	110,042	161,752	161,752
<b>Liability Protection &amp; Settlement Fund (12)</b>					
Restricted by Tax Levy	2,309,377	1,944,662	1,778,018	1,820,394	1,636,812
<b>Internal Service Fund (18)</b>					
Reserved-Employee Benefits	(13,092,262)	(5,710,674)	(1,215,880)	(1,244,399)	(1,244,399)
Total All Funds	113,371,547	114,998,517	161,107,351	152,630,700	122,584,709
<b>Total All Funds</b>					
Reserved-Employee Benefits	(13,092,262)	(5,710,674)	(1,215,880)	(1,244,399)	(1,244,399)
Reserved-Information Technology	1,635,623	1,635,623	1,635,623	1,635,623	1,635,623
Reserved-Capital Improvements	44,301,583	34,890,555	75,944,706	60,867,626	26,572,941
Restricted by Tax Levy	7,148,543	7,213,650	7,541,620	10,331,476	10,864,695
Reserved-Auxiliary Units	1,904,381	2,108,667	2,527,729	2,131,842	2,497,632
Unreserved	71,473,679	74,860,695	74,673,553	78,908,532	82,258,217
Total All Funds	113,371,547	114,998,517	161,107,351	152,630,700	122,584,709
Total Annual Operating Expenses	78,995,508	88,146,091	88,146,091	70,803,017	91,928,089
Board Required Reserve Levels*	39,578,831	44,073,046	44,073,046	35,401,509	45,964,044
RAMP Report Required Reserve Levels	-	4,741,524	4,741,524	11,554,000	8,279,315

**Current Board Policy EP3:3**

Beginning in FY2005, a reserve of 3 months operating expenses was required. Prior to 2005 only 2 months of reserve was required. In FY2009, the working capital reserve was increased to 4 months of operating expenses. In FY2017, the working capital reserve was increased to 6 months of operating expenses

## ELGIN COMMUNITY COLLEGE Historical Tax Levy Information



\* estimate

Note: PTELL Limits increase to the lesser of CPI or 5%. CPI for 2022 and 2023 is 7.0% and 6.5%, respectively, limited to 5%.

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**Tuition Rate History**

<b>Fiscal Year</b>			<b>Tuition/Credit Hour</b>	<b>% Increase</b>
<b>FY 2027</b>	general	\$138.00	\$148.00	7.25%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$3.00		
	course management system	\$1.00		
<b>FY 2026</b>	general	\$128.00	\$138.00	2.22%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$3.00		
	course management system	\$1.00		
<b>FY 2025</b>	general	\$126.00	\$135.00	2.27%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		
<b>FY 2024</b>	general	\$123.00	\$132.00	0.00%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		
<b>FY 2023</b>	general	\$123.00	\$132.00	0.00%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		
<b>FY 2022</b>	general	\$123.00	\$132.00	0.00%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		
<b>FY 2021</b>	general	\$123.00	\$132.00	0.00%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		
<b>FY 2020</b>	general	\$123.00	\$132.00	0.00%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		
<b>FY 2019</b>	general	\$123.00	\$132.00	2.33%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		
<b>FY 2018</b>	general	\$120.00	\$129.00	3.20%
	student activities	\$1.00		
	technology replacement and services	\$5.00		
	instructional equipment	\$2.00		
	course management system	\$1.00		

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**Enrollment Statistics - Student Headcount**

Last Ten Fiscal Years

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Fiscal Year	Semester	Student Headcount
2025	Fall 2024	10,251
2024	Fall 2023	9,614
2023	Fall 2022	9,565
2022	Fall 2021	8,050
2021	Fall 2020	7,882
2020	Fall 2019	9,917
2019	Fall 2018	9,567
2018	Fall 2017	9,599
2017	Fall 2016	9,918
2016	Fall 2015	10,336

\*Note - Above statistics reflect total students enrolled in credit classes the fall term of the years listed.

Data Source  
College Records

**ELGIN COMMUNITY COLLEGE**  
**Community College District 509**

**Enrollment Statistics - Credit Hours by Instructional/Funding Category**

Last Ten Fiscal Years

Fiscal Year	Baccalaureate	Business Occupational	Technical Occupational	Health Occupational	Remedial Development	Adult Basic Secondary Education	Total Claimed Credit Hours
2025	99,389	10,326	19,580	13,744	7,104	26,772	176,915
2024	93,884	9,203	17,755	12,255	6,798	24,123	164,018
2023	93,990	8,275	14,571	11,403	7,225	19,547	155,011
2022	91,530	7,169	12,343	8,595	7,972	15,256	142,865
2021	99,712	7,982	11,418	9,195	7,688	8,099	144,094
2020	108,830	9,100	14,954	10,858	11,536	18,683	173,961
2019	105,209	8,863	14,850	10,943	12,297	20,192	172,354
2018	108,356	8,524	14,912	10,761	12,972	21,100	176,625
2017	108,930	8,912	14,237	10,657	14,709	21,975	179,420
2016	111,979	11,333	16,132	11,945	15,481	22,575	189,445
2015	112,957	12,203	17,198	12,040	16,826	24,605	195,829

College Records

## ADDITIONAL INFORMATION

COMMUNITY COLLEGE DISTRICT NO. 509  
COUNTIES OF  
KANE, COOK, DUPAGE, MCHENRY, and DEKALB

**RESOLUTION TO ADOPT 2026-2027 BUDGET**

For Fiscal Year Beginning July 1, 2026, and Ending June 30, 2027

WHEREAS, the Board of Community College District No. 509, Counties of Kane, Cook, DuPage, McHenry, and DeKalb, State of Illinois, caused to be prepared in the tentative form a budget, and a Secretary of the Board has made the same conveniently available to public inspection for at least thirty (30) days prior to final action thereon:

AND WHEREAS a public hearing will be held on such budget on the 9<sup>th</sup> day of June 2026, a notice of said hearing will be given at least thirty (30) days prior thereto as required by law and all other legal requirements have been complied with;

AND THEREFORE, BE IT RESOLVED, by the Board and said Community College District as follows:

Section 1: That the fiscal year of this Community College is fixed and declared to be July 1, 2026, and ending June 30, 2027.

Section 2: That the following budget contains an estimate of amounts available to fund the expenditures in each fund as follows: Education; Operations and Maintenance; Capital Projects; Bond and Interest; Audit; Liability, Protection and Settlement; Internal Service Fund; and Auxiliary Enterprises each separately, and is hereby proposed as the budget of this Community College District for the said fiscal year.

Education	\$79,673,921
Operations and Maintenance	12,836,912
Capital Projects	35,020,000
Bond and Interest	15,005,405
Auxiliary Enterprises	8,598,941
Audit	232,500
Liability, Protection and Settlement	2,336,082
Internal Service	17,287,900
<b>TOTAL</b>	<b>\$170,991,661</b>

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Chairman, Board of Trustees

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Secretary, Board of Trustees

June 9, 2026

STATE OF ILLINOIS

COUNTY OF KANE

I, the undersigned, Secretary of the Board of Trustees of Community College District No. 509, Counties of Kane, Cook, DuPage, McHenry, and DeKalb, and the State of Illinois, do hereby certify that the attached resolution is a true, complete, and correct copy of the resolution authorizing the approval of the Fiscal Year 2027 budget, which was approved by the Board, by a vote of \_\_\_\_\_, of said Community College District No. 509 and approved by the Chairman on the 9<sup>th</sup> day of June 2026 the same appears in the records and files in my office.

Given under my hand this 9<sup>th</sup> day of June 2026.

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Secretary, Board of Trustees  
Community College District No. 509  
Counties of Kane, Cook, DuPage, McHenry,  
and DeKalb, and the State of Illinois

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Notary Public