



COLLEGE OF DuPAGE

FY2027 Proposed Budget

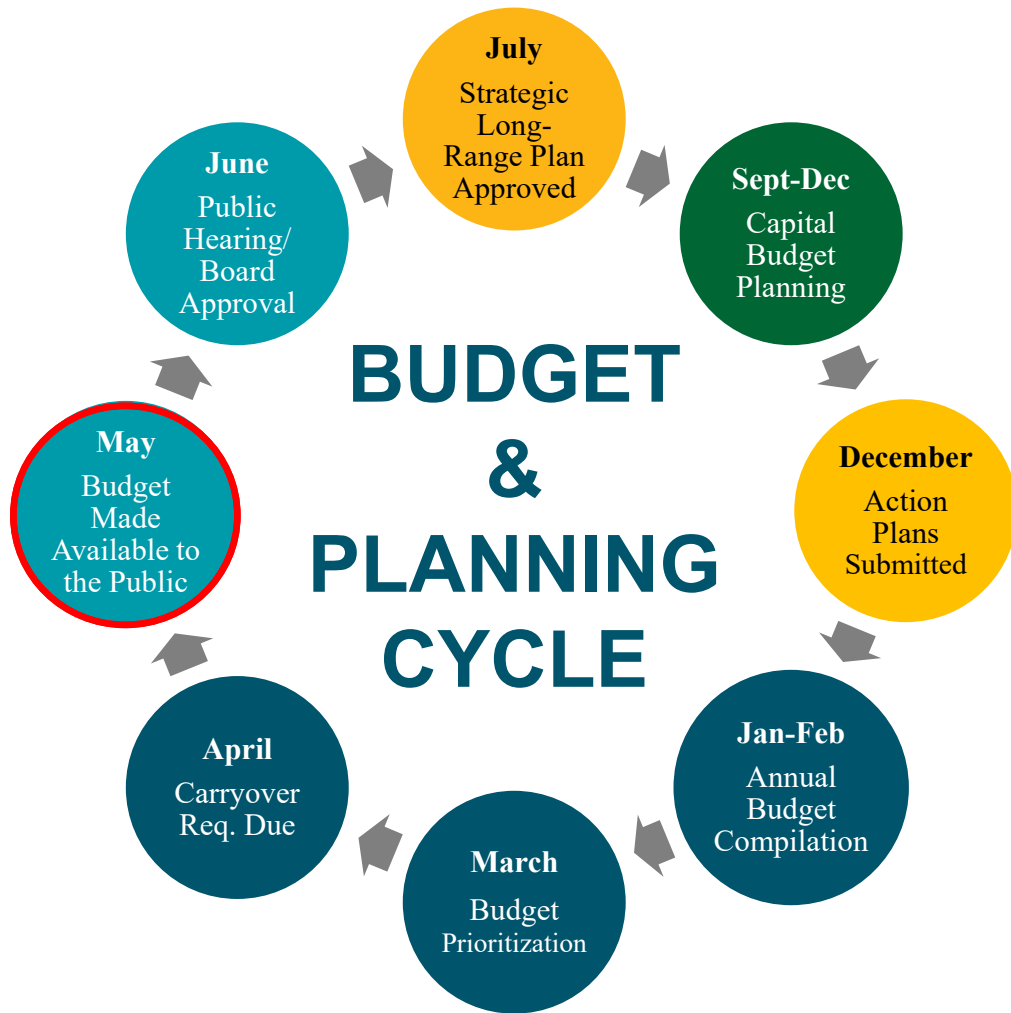
May 14, 2026





FY2027 PROPOSED BUDGET

Scott Brady, CFO & Treasurer

Toni Stella, Budget Manager

Thursday, May 14, 2026

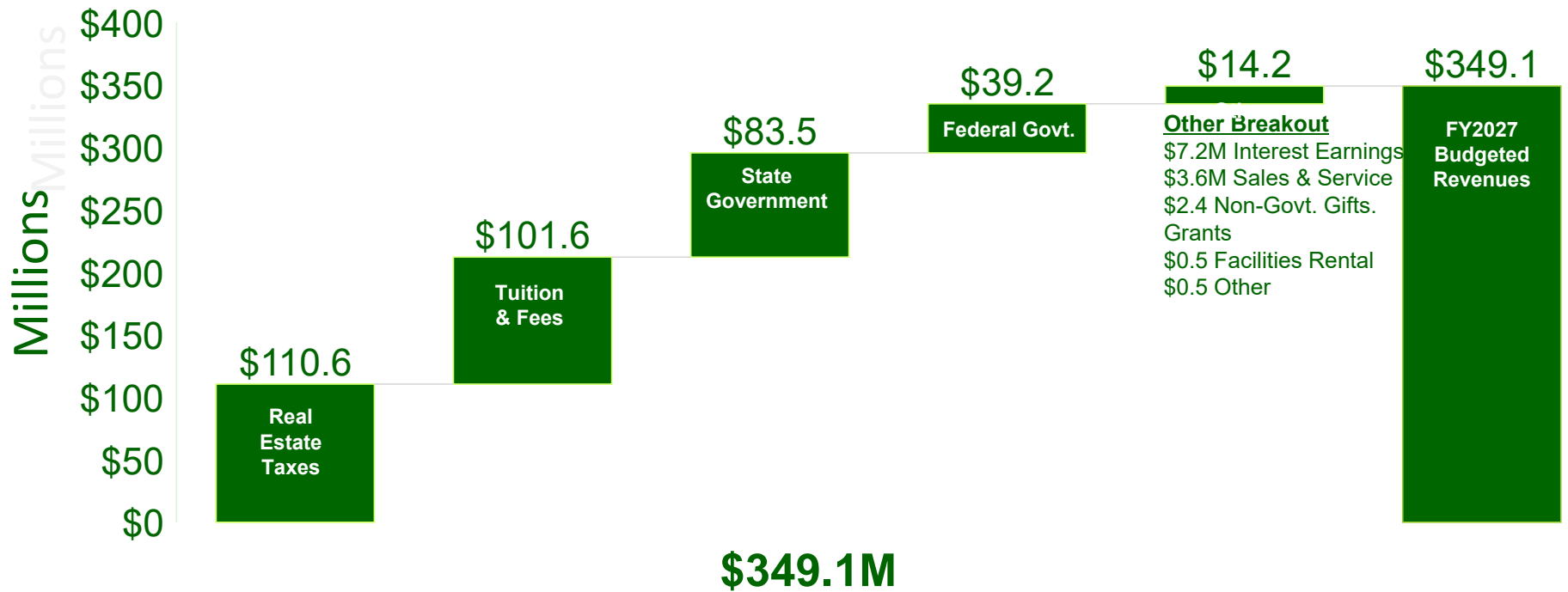


-  Strategic Planning
-  Capital Budget Planning
-  Operational Budget Planning
-  Budget Approval

Remaining Budget Timeline

- **May 14th – Formal budget proposal**
- **June 25th – Public Hearing & Scheduled budget adoption**
- **July 1st – Start of Fiscal Year 2027**

FY2027 Budgeted Revenues All Funds



Real Estate Taxes

\$110.6M



General Fund
\$99.1M
↑ \$3.2M

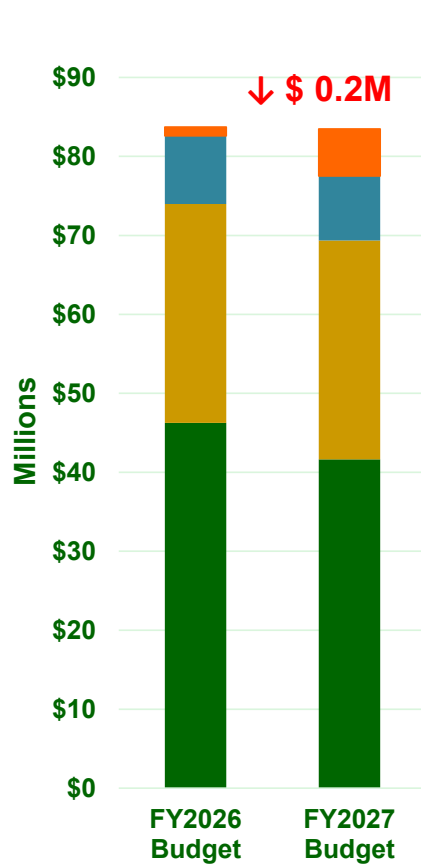
The operating tax levy is used to fund expenditures of the Education and Operations & Maintenance Funds (together constituting the General Fund).

Bond & Interest Fund
\$11.5M
↓ \$1.2M

The bond and interest levy is used to pay the principal and interest payments on general obligation bonds.

State Government

\$83.5M



Pension
\$41.7M
 ↓ \$4.6M

ICCB Grants
\$27.7M
 FLAT

Student Financial Aid
\$8.1M
 ↓ \$0.4M

Other
\$6.0M
 ↑ \$4.8M

The State of Illinois makes pension and healthcare plan payments on behalf of the College. These payments are recognized both as revenue and an expenditure in the College's financial statements.

State appropriations distributed through the Illinois Community College Board (ICCB). The largest position is \$17.9M from the Base Operating Grant. The budget assumes no change in the base operating grant funding.

This represents student financial assistance programs. The largest portion is \$7.2M from the Illinois Student Assistance Commission for the **Monetary Award Program**.

This represents additional state grants to support the college.



Tuition & Fees

\$101.6M



Tuition & Fees
\$101.6M
↑ \$4.4M

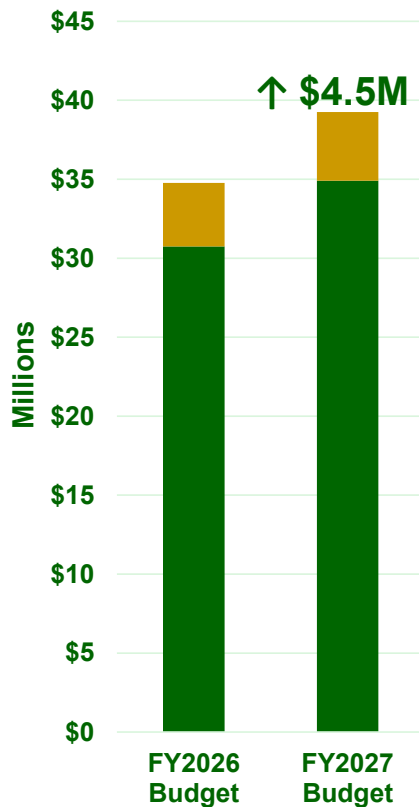
Student tuition and fees represent approximately 29.1% of total College FY2027 budgeted revenues.

FY2027 Assumptions

- 1.0% enrollment increase.
- Tuition rate increase \$4/ cr. hr.
- In-District tuition & fee rate = \$160 / cr. hr.

Federal Government

\$39.2M



Student Financial Aid
\$34.9M

↑ \$4.2M

This represents student financial assistance programs. The largest portion is \$33.6M of Pell Grants from the Department of Education.

Other Grants
\$4.3M

↑ \$0.3M

Other federal grant awards include Perkins, Adult Education and Family Literacy, and Military Award programs.

Total Revenue Projection

\$349.1M



Total Revenues
\$349.1M **↑ \$11.4M**

Real Estate Taxes
\$110.6M **↑ \$2.0M**

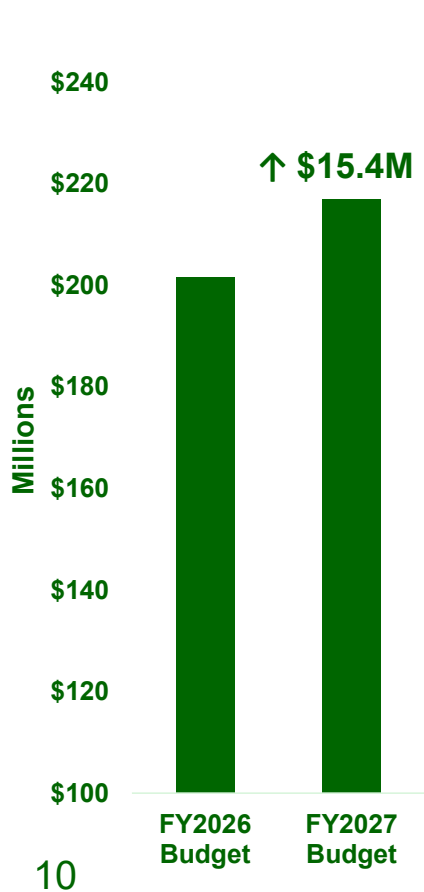
State Funding
\$83.5M **↓ \$0.2M**

Tuition & Fees
\$101.6M **↑ \$4.4M**

Federal Government
\$39.2M **↑ \$4.5M**

Other
\$14.2M **↑ \$0.7M**

Education Fund Expenditures



\$216.9M
↑ \$15.4M

Education Fund budgeted expenditures have increased 7.6% from the FY2026 Budget.

FY2027 Key Drivers

Highlights Include:

- \$4.5M Salary Increases
- \$3.3M Welding Lab Ventilation System
- \$3.0M FY2027 Position Additions
- \$1.9M Benefit Increases
- \$1.2M Capital Outlay

All Funds: FY2027 Position Additions

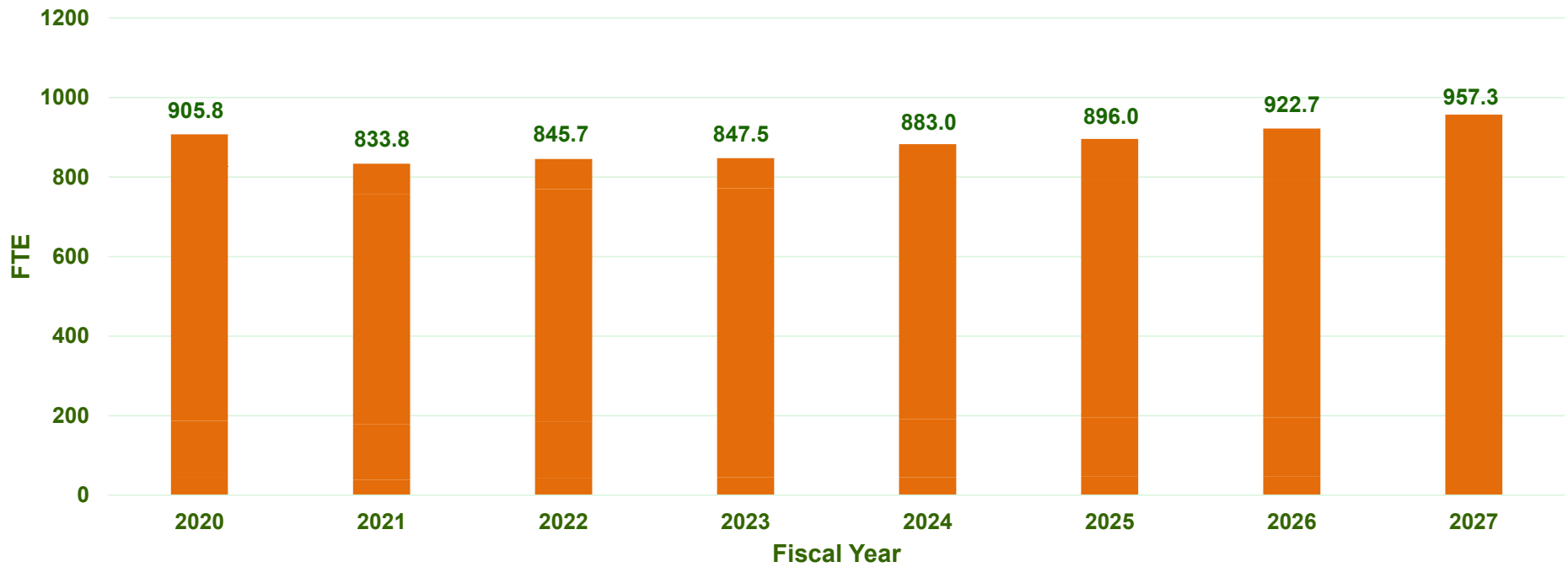
Position Title	Fund	Position Type	FTE	Labor
Full Time Faculty- <i>Construction Management, Dance, CIT, Industrial Maintenance, Engineering, Business (Law), Legal Studies, Welding, Economics, Speech Communications, HVACR, ELMEC (Electrical Mechanical), CIS, Accountancy, CNA/PCT</i>	Education	Faculty	15.0	\$1,530,000
Associate Dean, Adjunct Faculty Support Office	Education	Administrative	1.0	\$144,000
Director, Center for Civic Engagement	Education	Administrative	1.0	\$144,000
Director, AI Strategy & Technology Partnerships	Education	Administrative	1.0	\$138,000
Director of Assessment	Education	Administrative	1.0	\$90,000
Assistant Director, Dual Credit	Education	Managerial	1.0	\$108,000
Assistant Director, of University Center	Education	Managerial	1.0	\$102,000
Secondary Range Master, CE, Cont Ed/Extended Learning	Auxiliary	Classified	1.0	\$84,000
Executive Assistant, IT	Education	Classified	1.0	\$79,000
Interdisciplinary Support Coordinator, Honors Program	Education	Classified	1.0	\$78,000
Coordinator of Accessibility, Access & Accommodations	Education	Classified	1.0	\$72,000
Social Media Supervisor	Education	Classified	1.0	\$72,000

All Funds: FY2027 Position Additions

Position Title	Fund	Position Type	FTE	Labor
Coordinator, Office of Organizational Development	Education	Classified	1.0	\$60,000
Help Desk Specialist I, IT	Education	Classified	1.0	\$60,000
Audio Production Specialist	Education	Classified	1.0	\$60,000
HR Recruitment Coordinator, Adjunct Faculty Support	Education	Classified	1.0	\$54,163
Registration Associate, Registrar	Education	Classified	1.0	\$54,152
Radio Dispatcher, Police	Education	FOP	1.0	\$67,092
Various Part-Time Position Additions	Education/ Auxiliary	Classified	0.925	\$82,007
		FY27 F01 FTE	31.55	\$2,958,192
		FY27 F05 FTE	1.375	\$120,222
		FY27 Total FTE	32.925	\$3,078,414
		FY26 FTE	38.74	\$3,135,953
		FY25 FTE	18.00	\$1,697,800
		FY24 FTE	37.5	\$1,839,493
		FY23 FTE	1.00	\$83,716
		FY22 FTE	19.54	\$1,422,189

Full Time Equivalency (FTE)

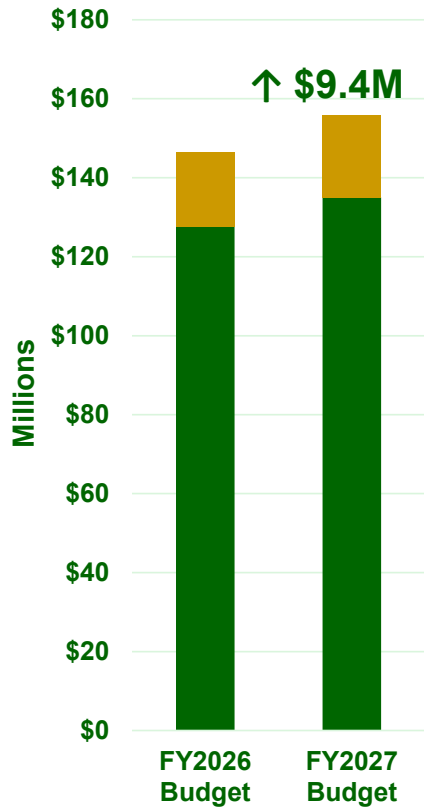
(not including CODFA)



Education Fund Expenditures



Education Fund Expenditures-Labor

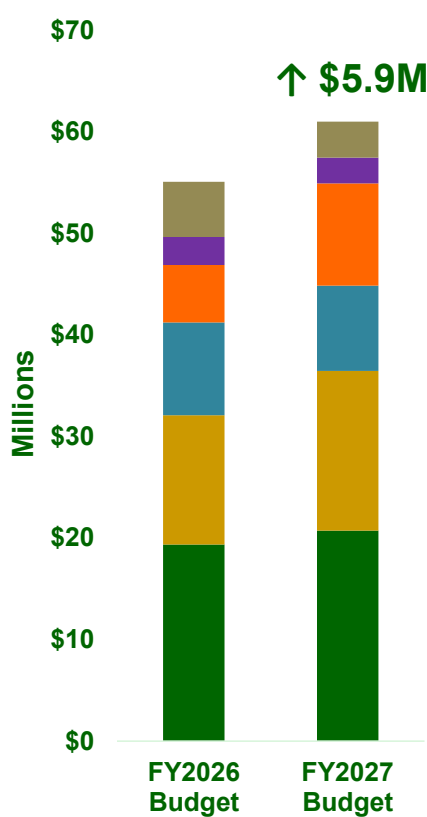


Total Labor
\$155.9M ↑ \$9.4M

Salaries
\$135.0M ↑ \$7.5M

Employee Benefits
\$20.9M ↑ \$1.9M

Education Fund Expenditures-Non-Labor



↑ \$5.9M

Total Non-Labor
\$61.0M

↑ \$5.9M

Contractual Services
\$20.7M (includes \$0.5M Carryovers)

↑ \$1.3M

General Materials & Supplies
\$15.7M (includes \$0.6M Carryovers)

↑ \$3.0M

Scholarships, Student Grants & Waivers
\$8.4M

↓ 0.7M

Capital Outlay
\$10.0M (includes \$2.9M Carryovers)

↑ \$4.4M

Conference & Meetings
\$2.6M

↓ 0.2M

Other
\$3.6M

↓ 1.9M

Education Fund

<u>Beginning Fund Balance*</u>	<u>\$149.3M</u>
Revenues	\$195.9M
<u>Expenditures</u>	<u>(\$216.9M)</u>
Surplus / (Deficiency)	(\$22.6M)
<i>FY26 Carryovers (\$4.0M)</i>	
<i>FY27 Forecasted Surplus/Deficiency (\$18.6M)</i>	
<u>Transfers In / (Out)</u>	<u>(\$1.6M)</u>
<u>Ending Fund Balance</u>	<u>\$126.7M</u>

Key Highlights

- 1.0% enrollment increase
- \$9.4M increase in labor pool budget
- \$5.9M increase in non-labor budget
(includes \$4.0M of FY2026 Budget Carryover Requests)

**The FY2027 beginning fund balance is projected*

Operations & Maintenance (O&M) Fund Expenditures



Operations & Maintenance (O&M) Fund Expenditures



\$22.9M

Operations & Maintenance Fund budgeted expenditures are projected to increase 15.4% from the FY2026 Budget.

↑ \$3.0M

FY2027 Key Drivers

- \$3.9M of Maintenance Projects ↑ \$0.6M
- \$2.2M of Recapitalization Projects ↑ \$0.4M
- Higher costs in facilities-related departments ↑ \$2.0M
 - \$0.7M Increased Utility Expenses
 - \$0.2M Insurance Expenses
 - \$0.2M CERP Increase
 - \$0.2M Facility Maintenance Expenses
 - \$0.7M (Labor, The Centers, Misc.)

Facility Projects *Capital Maintenance*

\$3.9M

Project			
No.	Project Name		
FY2027 New Projects			
20024	Maintain Roads, Walks & Lots	\$	475,000
20242	BIC Cooling Tower Media Replacement		400,000
20025	Space & Planning		360,000
21068	Public Furniture Replacement		220,000
20022	FF&E Purchases		125,000
20252	TEC Foundation Study and Repair		120,000
20254	HEC Stair Refinishing		85,000
20225	Classroom Furniture Replacement		80,000
20250	EV Charging Station Repiar		60,000
20256	Campus Tree Care		50,000
20246	Fine Tune Generator Controls		50,000
20238	PEC Roof Repair		50,000
20255	SRC Exterior Painting		50,000
20253	PE Skylight Leak Study and Repair		50,000
20243	Main Campus Concrete Repairs		45,000
20228	Site Furniture		35,000
20249	PE Door Replacement		25,000
20251	PE Bleacher Repairs		22,000
20999	Projects TBD		600,000
			Total \$ 2,902,000

Project			
No.	Project Name		
FY2027 Carryover Projects			
20024	Maintain Roads, Walks & Lots	\$	771,000
20235	Ansul System Tank Replacement		6,000
20237	Design/Study HEC Generator		12,500
20242	BIC Cooling tower Media Replacement		50,000
20244	TEC Chiller Maintenance		45,000
20245	BIC Distribution Voltage Study		40,000
20246	Fine Tune Generator Controls		24,972
20909	CHC Chiller Repairs		30,000
			Total \$ 979,472

Facility Projects *Recapitalization*

\$2.2M

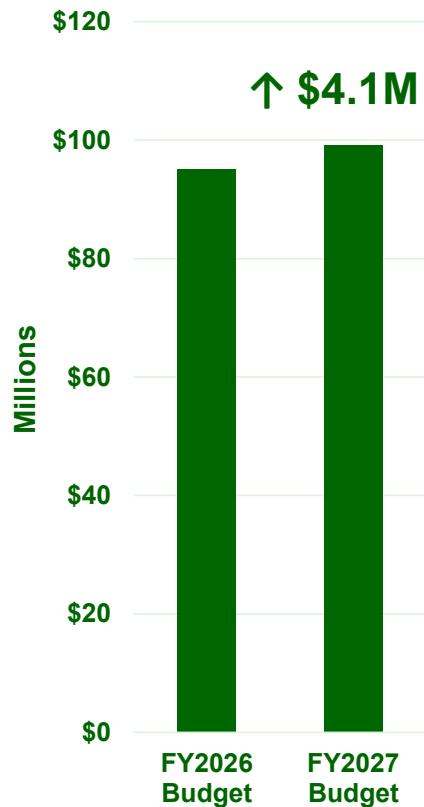
Project No.	Project Name		
FY2027 New Projects			
21097	SRC Heat Recovery Wheels	\$	300,000
21087	Replace Carpet (multiyear)		225,000
21096	TEC Pre-Cast Joint Repair		110,000
21088	Parking Lot Lights Replacement		100,000
21095	Pool UV System Replacement		80,000
21060	ADA Assessment BIC Building		80,000
21094	Campus Maps & Signage		80,000
21075	BIC Groundwater Pumping		60,000
21098	Exterior Fire Suppression System Repair		50,000
21072	Irrigation Pump House Repairs		50,000
21099	BIC Roof Drains		25,000
		Total \$	1,160,000

Project No.	Project Name		
FY2027 Carryover Projects			
21060	ADA Assessment BIC Building	\$	80,000
21072	Irrigation Pumphouse Repairs		94,000
21075	Ground Water Pumping BIC		3,840
21076	Honeywell Control - BIC PH1		75,000
21087	Carpet Replacement Campus-Wide		220,000
21088	Parking Lot Lights Replacement		11,122
21090	Carol Stream Rooftop Replace		275,000
21091	BIC Boiler Breeching		30,000
21092	Westmont Sitework		120,000
21093	Campus Clock Conversion		80,000
21094	Campus Maps and Signage Update		40,000
		Total \$	1,028,962

Restricted Purposes Fund Expenditures



Restricted Purposes Fund Expenditures



\$99.1M
↑ **\$4.1M**

Restricted Purposes Fund budgeted expenditures are projected to increase 4% from the FY2026 Budget.

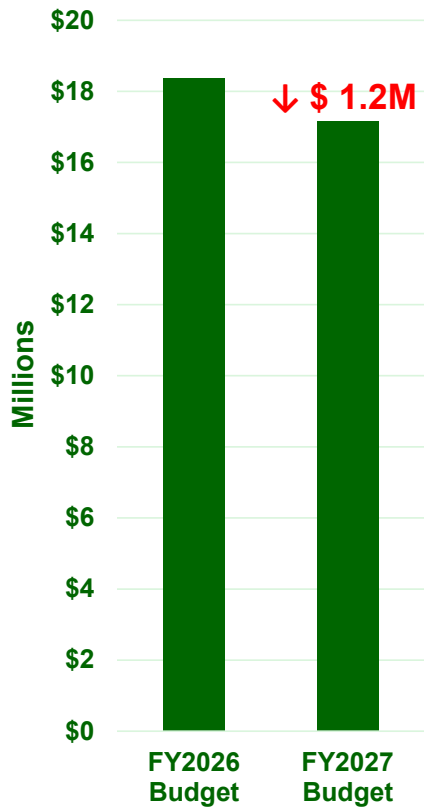
FY2027 Key Drivers

- \$4.0M increase in Pell Grants

Bond & Interest Fund



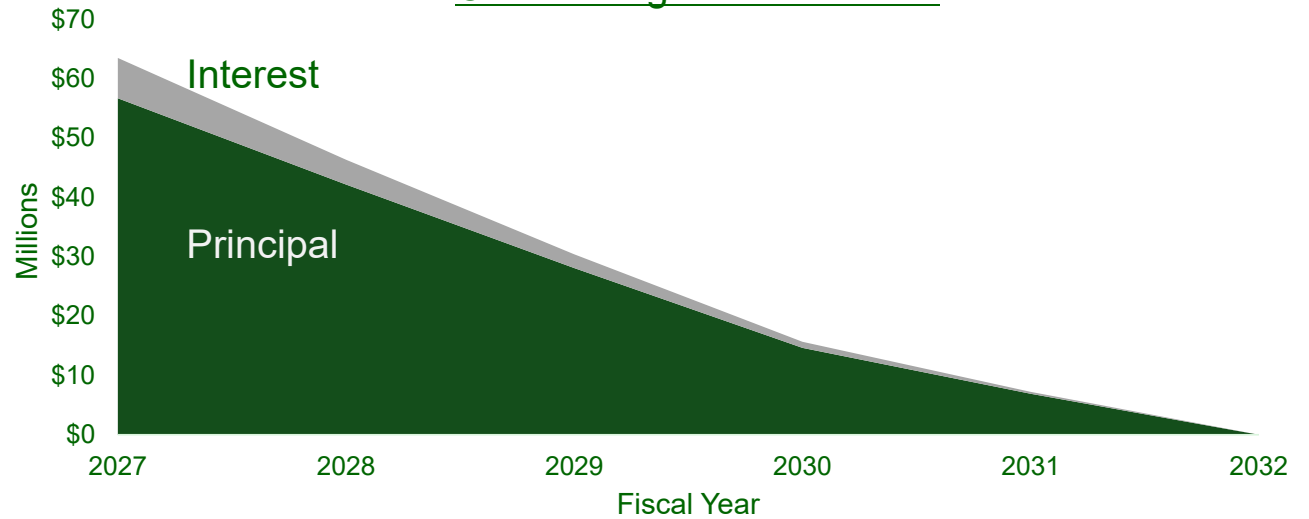
Bond & Interest Fund Expenditures



\$17.1M
↓ \$ 1.2M

Bond & Interest Fund budgeted expenditures are projected to decrease 7% from the FY2026 Budget.

Outstanding Debt Schedule



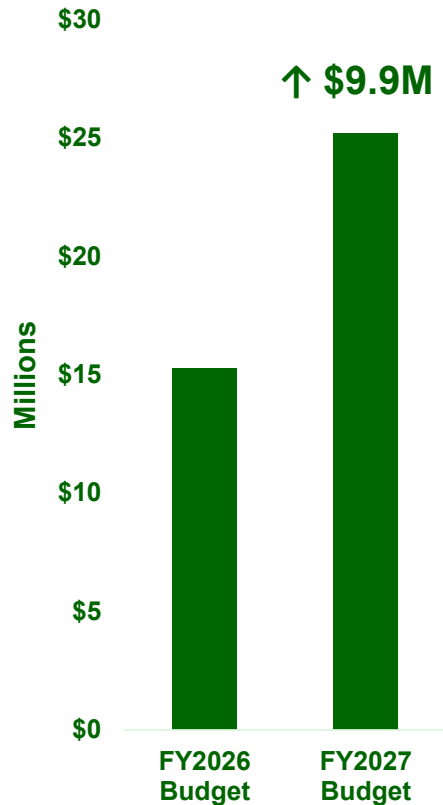
Construction Fund Expenditures

Operations & Maintenance Restricted Fund



Construction Fund Expenditures

Operations & Maintenance Restricted Fund



\$25.2M

↑ \$9.9M

Expenditures in the Construction Fund for FY27 are projected to increase by \$9.9 million compared to the FY26 budget. This increase is primarily due additional projects which includes the Welding Lab Ventilation System budgeted at \$3.3M.

Major Projects

- Five Illinois Capital Development Board (CDB) Projects
 - #28 Various Improvements
 - #29 Grounds Ponds Improvement
 - #30 BIC Skylight Replacement
 - #31 Gen Plant- Switchgear
- Welding Lab Ventilation System
- Scoring & Playclocks
- Natural Areas Storage and Work Areas

FY2027 New Construction Projects

\$11.1M

Project Number	Project Name	Anticipated Completion	Project Budget	
		Date:	Total	FY2027
39178	Scoreboards and Playclocks	FY2027	\$ 1,250,000	\$ 1,250,000
39184	Natural Areas Storage and Indoor Work Area	FY2027	1,000,000	1,000,000
39192	Renovate Academic Division Offices	FY2027	600,000	600,000
39193	CIS Faculty Office Suite	FY2027	400,000	400,000
39188	Additional HSC Lecture Space Radiography	FY2027	350,000	350,000
39180	Climate Control Mitigation Print and Mail Services	FY2027	300,000	300,000
39186	Engineering and Technology Club Storage	FY2027	150,000	150,000
39182	Painting Studio Ventilation	FY2027	125,000	125,000
39187	Belushi Theater House Lights	FY2027	120,000	120,000
39195	Engineering Lab Space	FY2027	100,000	100,000
39199	CHC 1009 Waterleaf Kitchen Ceiling Tile and Lighting	FY2027	80,000	80,000
39191	BIC 3461 Paralegal Additional Outlets	FY2027	55,000	55,000
39183	Update to Darkroom Entrance	FY2027	50,000	50,000
39196	TEC 3021 Lighting Booth Display	FY2027	50,000	50,000
39181	Office Build-out IRC 1000	FY2027	40,000	40,000
39189	MAC 166 Utility Sink	FY2027	28,500	28,500
39179	Football Pressbox WiFi	FY2027	25,000	25,000
39185	CHC Kitchen and Bakeshop Fixtures	FY2027	20,000	20,000
39194	Installing Fence Around CMC Dumpsters	FY2027	20,000	20,000
39197	TEC 3rd floor Lighting and Acoustic Display	FY2027	20,000	20,000
39198	Bar Refinishing in Waterleaf	FY2027	15,000	15,000
39190	Woodshop Double Door	FY2027	12,500	12,500
39005	Unanticipated Projects*	FY2027	6,300,000	6,300,000
		Total	\$ 11,111,000	\$ 11,111,000

*Includes Welding Lab Ventilation System-\$3.3M.

FY2027 Carryover Projects

\$6.3M

Project Number	Project Name	Anticipated Completion	Project Budget	
		Date:	Total	FY2027
39177	Classroom Modernization	FY2027	\$ 2,800,000	\$ 2,800,000
39108	HVAC System IRC Building	FY2027	1,330,003	1,330,003
39138	New Green House TEC	FY2027	646,000	646,000
39172	Cafeteria Area Seating	FY2027	325,000	300,500
39130	Student Service Center Renovation	FY2027	235,000	235,000
39162	MAC 275 Remodel Photo Classroom	FY2027	191,000	191,000
39169	IRC 1065/1050 Marketing Office	FY2027	136,000	136,000
39164	MAC 280 Remodel Cabinet	FY2027	96,000	96,000
39170	Naperville/Westmont Locks	FY2027	80,000	80,000
39154	TEC 2017/2018 Manufacture Lab	FY2027	60,000	60,000
39174	Lockable Cabinet MAC Lobby	FY2027	53,000	53,000
39163	MAC 276 Raise Lights in Studio	FY2027	51,000	51,000
39159	MAC 176B/176E Podcast Room	FY2027	50,500	50,500
39155	BIC 1D08 Acct/Business Workspace	FY2027	49,500	49,500
39165	MAC 282B/282D Remodel	FY2027	45,000	46,000
39153	TEC 1028/2019 Welding Power	FY2027	40,000	40,000
39171	IRC Connecting Parking Lots	FY2027	40,000	40,000
39166	CHC 10009 Waterleaf Carpet	FY2027	35,000	35,000
39161	MAC 285 Carpet Lighting	FY2027	33,000	33,000
39156	BIC 1D08 Acct/Business Lab	FY2027	28,000	28,000
39175	Early Childhood Outdoor Lab	FY2027	20,000	20,000
39140	TEC 2017/2018 Manufacture Lab	FY2027	11,000	11,000
39151	BIC3461 Paralegal Power Upgrade	FY2027	10,000	10,000
		Total	\$ 6,365,003	\$ 6,341,503

FY2027 Capital Development Board (CDB) Carryover Projects \$7.7M

Project Number	Project Name	Anticipated Completion	Project Budget	
		Date:	Total	FY2027
34028	#28 CDB Various Improvements	FY2027	\$ 595,657	\$ 595,627
34029	#29 CDB Grounds Ponds Improvement	FY2027	4,336,400	4,215,653
34030	#30 CDB BIC Skylight Replacement	FY2027	1,794,200	1,794,200
34021	#31 CDB Generator Plant Switchgear	FY2027	1,163,750	1,128,972
		Total	\$ 7,890,007	\$ 7,734,452

Auxiliary Enterprise Fund



Auxiliary Enterprises Summary

Subfund	FY2027 Beginning Fund Balance ¹	Revenues	Expenditures	Surplus / (Deficiency)	Transfer In / (Out)	FY2027 Ending Fund Balance
Continuing Education	\$ (4,661,521)	\$ 5,169,244	7,073,990	(1,904,746)	\$ -	\$ (6,566,267)
The MAC	2,433,758	3,240,140	3,755,038	(514,898)	481,000	2,399,860
WDCB Radio	3,187,104	1,625,000	1,611,042	13,958	-	3,201,062
Field Studies	208,629	1,750,000	1,782,800	(32,800)	-	175,829
Bookstore	7,701,475	430,000	-	430,000	(400,000)	7,731,475
Chaparral Fitness	154,960	108,000	500,167	(392,167)	392,167	154,960
Food Service	374,767	170,000	970,000	(800,000)	-	(425,233)
Student Activities	189,446	30,000	190,035	(160,035)	160,035	189,446
Other	6,467,618	403,000	94,450	308,550	-	6,776,168
Total	\$ 16,056,236	\$ 12,925,384	\$ 15,977,522	\$ (3,052,138)	\$ 633,202	\$ 13,637,300

¹ FY2027 Beginning Fund Balance is projected.

FY2027 Budget Summary

	General Fund		Restricted Purpose	Bond & Interest	Construction	Auxiliary Enterprises	Working Cash	Total
	Education	Operations & Maintenance						
FY27 Forecasted Beginning Fund Balance	\$ 149,300,713	\$ 69,010,879	\$ 26,035	\$ 4,958,013	\$ 29,297,279	\$ 16,056,236	\$10,067,154	\$ 278,716,309
FY27 Revenues	\$ 195,918,143	\$ 15,652,851	\$ 98,119,489	\$ 18,040,235	\$ 8,291,381	\$ 12,925,384	\$ 180,000	\$ 349,127,483
FY27 Expenditures	\$ (212,927,945)	\$ (20,791,817)	\$ (99,144,061)	\$ (17,146,100)	\$ (11,111,000)	\$ (15,845,702)	\$ -	\$ (376,966,625)
FY27 Net Interfund Transfers	\$ (1,631,739)	\$ -	\$ 998,537	\$ -	\$ -	\$ 633,202	\$ -	\$ -
FY27 Surplus / (Deficiency)	\$ (18,641,541)	\$ (5,138,966)	\$ (26,035)	\$ 894,135	\$ (2,819,619)	\$ (2,287,116)	\$ 180,000	\$ (27,839,142)
FY26 Carryovers	\$ (3,985,212)	\$ (2,100,927)			\$ (14,075,955)	\$ (131,820)		\$ (20,293,914)
Total Surplus/ (Deficiency)	(22,626,753)	(7,239,893)	(26,035)	894,135	(16,895,574)	(2,418,936)	180,000	(48,133,056)
FY27 Forecasted Ending Fund Balance	\$ 126,673,960	\$ 61,770,986	\$ -	\$ 5,852,148	\$ 12,401,705	\$ 13,637,300	\$ 10,247,154	\$ 230,583,253

QUESTIONS

STATE OF ILLINOIS
COMMUNITY COLLEGE DISTRICT 502

Annual Budget for Fiscal Year 2027

College of DuPage
425 Fawell Blvd.
Glen Ellyn, IL 60137-6599

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**ALL FUNDS
FY2027 BUDGET**

	<u>FY2025 Actual</u>	<u>FY2026 Budget</u>	<u>FY2027 Budget</u>
Revenues			
Local Property Taxes	\$ 105,761,603	\$ 106,599,096	\$ 108,626,694
Personal Property Replacement Tax	2,112,932	2,000,000	2,000,000
State Government	71,884,225	83,710,358	83,465,069
Federal Government	38,138,166	34,769,156	39,247,033
Student Tuition and Fees	82,915,437	97,117,908	101,555,682
Sales and Service Fees	3,459,348	4,295,804	3,630,370
Facilities Rental	564,189	515,300	533,300
Interest	17,639,770	6,000,000	7,240,000
Non-Government Gifts, Grants	2,130,973	2,210,081	2,362,635
Other	883,522	476,659	466,700
Total Revenues	<u>325,490,165</u>	<u>337,694,362</u>	<u>349,127,483</u>
Expenditures			
Instruction	114,649,731	123,900,650	131,170,651
Academic Support	18,071,595	19,127,482	19,762,788
Student Services	27,514,615	29,275,606	31,818,317
Public Service	4,641,639	4,398,265	6,068,357
Independent Operations	12,464,549	15,808,903	15,787,480
Operations and Maintenance	21,661,693	23,400,453	25,669,951
General Administration	18,644,437	19,058,326	19,034,672
General Institutional	69,392,393	80,773,360	94,775,790
Scholarships, Student Grants, Waivers	51,738,611	50,132,555	53,172,533
Total Expenditures	<u>338,779,263</u>	<u>365,875,600</u>	<u>397,260,539</u>
Excess / (Deficiency) of Revenues Over Expenditures	<u>(13,289,098)</u>	<u>(28,181,238)</u>	<u>(48,133,056)</u>
Other Financing Sources / (Uses)			
Gain on Disposal of Fixed Assets	-	-	-
Transfer In	1,261,140	1,798,968	1,631,739
Transfer (Out)	<u>(1,261,140)</u>	<u>(1,798,968)</u>	<u>(1,631,739)</u>
Total Other Financing Sources / (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / (Deficiency)	<u>(13,289,098)</u>	<u>(28,181,238)</u>	<u>(48,133,056)</u>
Beginning Fund Balance¹	<u>309,094,889</u>	<u>295,805,791</u>	<u>278,716,309</u>
Ending Fund Balance	<u>\$ 295,805,791</u>	<u>\$ 267,624,553</u>	<u>\$ 230,583,253</u>

¹ The FY2027 beginning fund balances are projected.

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**ALL FUNDS
EXPENDITURES BY OBJECT
FY2027 BUDGET**

	<u>FY2025 Actual</u>	<u>FY2026 Budget</u>	<u>FY2027 Budget</u>
<u>Expenditures</u>			
Salaries	\$ 136,502,579	\$ 141,875,556	\$ 151,275,079
Employee Benefits	58,685,420	67,507,044	65,244,498
Contractual Services	18,980,007	32,007,837	37,585,471
Materials & Supplies	12,579,306	16,996,260	19,978,798
Conference & Meeting	3,787,031	5,082,247	4,705,762
Fixed Charges	3,839,206	3,927,548	4,715,420
Utilities	5,658,719	5,284,851	5,915,054
Capital Outlay	24,551,045	16,403,233	27,120,537
Other	22,457,340	26,545,136	27,514,054
Scholarships, Student Grants, Waivers	51,738,611	49,745,888	52,705,866
Contingency	-	500,000	500,000
Total Expenditures	<u>\$ 338,779,263</u>	<u>\$ 365,875,600</u>	<u>\$ 397,260,539</u>

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502

REVENUES, EXPENDITURES, TRANSFERS, AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2027 BUDGET

	GENERAL FUND		SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	PERMANENT FUND	Total All Funds
	Education Fund	Operations & Maintenance Fund	Restricted Purposes Fund	Bond & Interest Fund	Operations & Maintenance Restricted Fund	Auxiliary Enterprises Fund	Working Cash Fund	
Revenues								
Local Property Taxes	\$ 83,233,367	\$ 13,912,851	\$ -	\$ 11,480,476	\$ -	\$ -	\$ -	\$ 108,626,694
Personal Property								
Replacement Tax	2,000,000	-	-	-	-	-	-	2,000,000
State Government	18,921,605	-	58,794,871	-	5,748,593	-	-	83,465,069
Federal Government	-	-	39,247,033	-	-	-	-	39,247,033
Student Tuition & Fees	86,513,891	-	-	6,379,759	1,822,788	6,839,244	-	101,555,682
Sales & Service Fees	622,580	-	-	-	-	3,007,790	-	3,630,370
Facilities Rental	290,000	-	-	-	-	243,300	-	533,300
Interest	4,060,000	1,740,000	-	180,000	720,000	360,000	180,000	7,240,000
Non-Government								
Gifts, Grants	5,000	-	77,585	-	-	2,280,050	-	2,362,635
Other	271,700	-	-	-	-	195,000	-	466,700
Total Revenues	195,918,143	15,652,851	98,119,489	18,040,235	8,291,381	12,925,384	180,000	349,127,483
Expenditures								
Instruction	100,439,226	-	30,731,425	-	-	-	-	131,170,651
Academic Support	14,798,320	-	4,964,468	-	-	-	-	19,762,788
Student Services	26,326,732	-	5,491,585	-	-	-	-	31,818,317
Public Service	3,240,457	-	2,827,900	-	-	-	-	6,068,357
Independent Operations	-	-	1,421,000	-	-	14,366,480	-	15,787,480
Operations & Maintenance	8,029,245	15,254,706	2,386,000	-	-	-	-	25,669,951
General Administration	15,911,672	-	3,123,000	-	-	-	-	19,034,672
General Institutional	39,755,655	7,638,038	3,438,000	17,146,100	25,186,955	1,611,042	-	94,775,790
Scholarships, Student								
Grants, Waivers	8,411,850	-	44,760,683	-	-	-	-	53,172,533
Total Expenditures	216,913,157	22,892,744	99,144,061	17,146,100	25,186,955	15,977,522	-	397,260,539
Excess / (Deficiency) of Revenues								
Over Expenditures	(20,995,014)	(7,239,893)	(1,024,572)	894,135	(16,895,574)	(3,052,138)	180,000	(48,133,056)
Other Financing Sources / (Uses)								
Transfers In / (Out)	(1,631,739)	-	998,537	-	-	633,202	-	-
Total Other Financing Sources / (Uses)	(1,631,739)	-	998,537	-	-	633,202	-	-
Surplus / (Deficiency)	(22,626,753)	(7,239,893)	(26,035)	894,135	(16,895,574)	(2,418,936)	180,000	(48,133,056)
Beginning Fund Balances	149,300,713	69,010,879	26,035	4,958,013	29,297,279	16,056,236	10,067,154	278,716,309
Ending Fund Balances	\$ 126,673,960	\$ 61,770,986	\$ -	\$ 5,852,148	\$ 12,401,705	\$ 13,637,300	\$ 10,247,154	\$ 230,583,253

¹ The FY2027 beginning fund balance is projected

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502

REVENUES, EXPENDITURES, TRANSFERS, AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2026 BUDGET

	GENERAL FUND		SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	PERMANENT FUND	Total All Funds
	Education Fund	Operations & Maintenance Fund	Restricted Purposes Fund	Bond & Interest Fund	Operations & Maintenance Restricted Fund	Auxiliary Enterprises Fund	Working Cash Fund	
Revenues								
Local Property Taxes	\$ 80,479,683	\$ 13,427,063	\$ -	\$ 12,692,350	\$ -	\$ -	\$ -	\$ 106,599,096
Personal Property								
Replacement Tax	2,000,000	-	-	-	-	-	-	2,000,000
State Government	18,922,257	-	59,008,354	-	5,779,747	-	-	83,710,358
Federal Government	-	-	34,769,156	-	-	-	-	34,769,156
Student Tuition & Fees	83,919,077	-	-	6,345,587	-	6,853,244	-	97,117,908
Sales & Service Fees	536,847	-	-	-	-	3,758,957	-	4,295,804
Facilities Rental	275,000	-	-	-	-	240,300	-	515,300
Interest	3,180,000	1,380,000	-	180,000	720,000	360,000	180,000	6,000,000
Non-Government								
Gifts, Grants	46,000	-	235,300	-	-	1,928,781	-	2,210,081
Other	296,659	-	-	-	-	180,000	-	476,659
Total Revenues	189,655,523	14,807,063	94,012,810	19,217,937	6,499,747	13,321,282	180,000	337,694,362
Expenditures								
Instruction	93,525,664	-	30,374,986	-	-	-	-	123,900,650
Academic Support	13,783,023	-	5,344,459	-	-	-	-	19,127,482
Student Services	23,927,374	-	5,348,232	-	-	-	-	29,275,606
Public Service	3,313,265	-	1,085,000	-	-	-	-	4,398,265
Independent Operations	-	-	1,599,000	-	-	14,209,903	-	15,808,903
Operations & Maintenance	7,289,670	13,443,183	2,667,600	-	-	-	-	23,400,453
General Administration	15,362,326	-	3,696,000	-	-	-	-	19,058,326
General Institutional	35,201,547	6,402,087	3,933,000	18,376,850	15,254,373	1,605,503	-	80,773,360
Scholarships, Student Grants, Waivers	9,150,015	-	40,982,540	-	-	-	-	50,132,555
Total Expenditures	201,552,884	19,845,270	95,030,817	18,376,850	15,254,373	15,815,406	-	365,875,600
Excess / (Deficiency) of Revenues								
Over Expenditures	(11,897,361)	(5,038,207)	(1,018,007)	841,087	(8,754,626)	(2,494,124)	180,000	(28,181,238)
Other Financing Sources / (Uses)								
Transfers In / (Out)	(1,798,968)	-	953,011	-	-	845,957	-	-
Total Other Financing Sources / (Uses)	(1,798,968)	-	953,011	-	-	845,957	-	-
Surplus / (Deficiency)	(13,696,329)	(5,038,207)	(64,996)	841,087	(8,754,626)	(1,648,167)	180,000	(28,181,238)
Beginning Fund Balances	158,966,984	73,652,181	84,049	4,116,926	31,710,402	17,388,095	9,887,154	295,805,791
Ending Fund Balances	\$ 145,270,655	\$ 68,613,974	\$ 19,053	\$ 4,958,013	\$ 22,955,776	\$ 15,739,928	\$ 10,067,154	\$ 267,624,553

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502

REVENUES, EXPENDITURES, TRANSFERS, AND CHANGES IN FUND BALANCES - ALL FUNDS
FY2025 ACTUAL

	GENERAL FUND		SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTERPRISE FUND	PERMANENT FUND	Total All Funds
	Education Fund	Operations & Maintenance Fund	Restricted Purposes Fund	Bond & Interest Fund	Operations & Maintenance Restricted Fund	Auxiliary Enterprises Fund	Working Cash Fund	
Revenues								
Local Property Taxes	\$ 78,527,061	\$ 13,124,472	\$ -	\$ 14,110,070	\$ -	\$ -	\$ -	\$ 105,761,603
Personal Property								
Replacement Tax	2,112,932	-	-	-	-	-	-	2,112,932
State Government	19,287,795	-	52,100,410	-	496,020	-	-	71,884,225
Federal Government	-	-	38,138,166	-	-	-	-	38,138,166
Student Tuition & Fees	70,942,731	476	-	6,148,006	217	5,824,007	-	82,915,437
Sales & Service Fees	661,837	-	-	-	-	2,797,511	-	3,459,348
Facilities Rental	374,664	-	-	-	-	189,525	-	564,189
Interest	11,466,792	3,031,546	-	349,726	1,672,891	724,733	394,082	17,639,770
Non-Government								
Gifts, Grants	31,500	-	500,353	-	-	1,599,120	-	2,130,973
Other	369,644	319,777	-	-	-	194,101	-	883,522
Total Revenues	183,774,956	16,476,271	90,738,929	20,607,802	2,169,128	11,328,997	394,082	325,490,165
Expenditures								
Instruction	87,085,638	-	27,564,093	-	-	-	-	114,649,731
Academic Support	13,401,137	-	4,670,458	-	-	-	-	18,071,595
Student Services	22,475,443	-	5,039,172	-	-	-	-	27,514,615
Public Service	3,098,639	-	1,543,000	-	-	-	-	4,641,639
Independent Operations	-	-	1,306,668	-	-	11,157,881	-	12,464,549
Operations & Maintenance	6,841,275	12,617,638	2,202,780	-	-	-	-	21,661,693
General Administration	15,772,826	-	2,871,611	-	-	-	-	18,644,437
General Institutional	23,743,402	3,467,507	3,161,431	19,590,275	18,144,427	1,285,351	-	69,392,393
Scholarships, Student Grants, Waivers	8,835,085	-	42,903,526	-	-	-	-	51,738,611
Total Expenditures	181,253,445	16,085,145	91,262,739	19,590,275	18,144,427	12,443,232	-	338,779,263
Excess / (Deficiency) of Revenues								
Over Expenditures	2,521,511	391,126	(523,810)	1,017,527	(15,975,299)	(1,114,235)	394,082	(13,289,098)
Other Financing Sources / (Uses)								
Gain (loss) on disposal of fixed assets	-	-	-	-	-	-	-	-
Transfers In / (Out)	(1,261,140)	-	524,405	-	-	736,735	-	-
Total Other Financing Sources / (Uses)	(1,261,140)	-	524,405	-	-	736,735	-	-
Surplus / (Deficiency)	1,260,371	391,126	595	1,017,527	(15,975,299)	(377,500)	394,082	(13,289,098)
Beginning Fund Balances	157,706,613	73,261,055	83,454	3,099,399	47,685,701	17,765,595	9,493,072	309,094,889
Ending Fund Balances	\$ 158,966,984	\$ 73,652,181	\$ 84,049	\$ 4,116,926	\$ 31,710,402	\$ 17,388,095	\$ 9,887,154	\$ 295,805,791

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**EDUCATION FUND
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Revenues			
Local Property Taxes	\$ 78,527,061	\$ 80,479,683	\$ 83,233,367
Personal Property Replacement Tax	2,112,932	2,000,000	2,000,000
State Government	19,287,795	18,922,257	18,921,605
Student Tuition & Fees	70,942,731	83,919,077	86,513,891
Sales and Service Fees	661,837	536,847	622,580
Facilities Rental	374,664	275,000	290,000
Interest	11,466,792	3,180,000	4,060,000
Non-Government Gifts, Grants	31,500	46,000	5,000
Other	369,644	296,659	271,700
Total Revenues	<u>183,774,956</u>	<u>189,655,523</u>	<u>195,918,143</u>
Expenditures			
Instruction	87,085,638	93,525,664	100,439,226
Academic Support	13,401,137	13,783,023	14,798,320
Student Services	22,475,443	23,927,374	26,326,732
Public Service	3,098,639	3,313,265	3,240,457
Operations and Maintenance	6,841,275	7,289,670	8,029,245
General Administration	15,772,826	15,362,326	15,911,672
General Institutional	23,743,402	35,201,547	39,755,655
Scholarships, Student Grants, Waivers	8,835,085	9,150,015	8,411,850
Total Expenditures	<u>181,253,445</u>	<u>201,552,884</u>	<u>216,913,157</u>
Excess / (Deficiency) of Revenues Over Expenditures	<u>2,521,511</u>	<u>(11,897,361)</u>	<u>(20,995,014)</u>
Other Financing Sources / (Uses)			
Transfer In	289,846	400,000	400,000
Transfer (Out)	(1,550,986)	(2,198,968)	(2,031,739)
Total Other Financing Sources / (Uses)	<u>(1,261,140)</u>	<u>(1,798,968)</u>	<u>(1,631,739)</u>
Surplus / (Deficiency)	<u>1,260,371</u>	<u>(13,696,329)</u>	<u>(22,626,753)</u>
Beginning Fund Balance¹	<u>157,706,613</u>	<u>158,966,984</u>	<u>149,300,713</u>
Ending Fund Balance	<u>\$ 158,966,984</u>	<u>\$ 145,270,655</u>	<u>\$ 126,673,960</u>

¹ The FY2027 beginning fund balance is projected.

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**EDUCATION FUND
EXPENDITURES BY OBJECT
FY2027 BUDGET**

Expenditures	FY2025 Actual	FY2026 Budget	FY2027 Budget
Salaries	\$ 122,984,472	\$ 127,540,037	\$ 135,046,279
Employee Benefits	18,169,680	18,934,144	20,851,376
Contractual Services	12,668,378	19,367,004	20,738,690
Materials & Supplies	9,287,505	12,728,749	15,721,963
Conferences & Meetings	1,968,182	2,761,158	2,546,374
Fixed Charges	2,138,118	2,192,500	2,566,116
Utilities	14,168	24,851	26,601
Capital Outlay	4,342,427	5,657,959	10,049,867
Other	845,430	2,696,467	454,041
Scholarships, Student Grants & Waivers	8,835,085	9,150,015	8,411,850
Contingency	-	500,000	500,000
Total Expenditures	<u>\$ 181,253,445</u>	<u>\$ 201,552,884</u>	<u>\$ 216,913,157</u>

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**OPERATIONS & MAINTENANCE FUND
FY2027 BUDGET**

	<u>FY2025 Actual</u>	<u>FY2026 Budget</u>	<u>FY2027 Budget</u>
Revenues			
Local Property Taxes	\$ 13,124,472	\$ 13,427,063	\$ 13,912,851
Student Tuition and Fees	476	-	-
Interest	3,031,546	1,380,000	1,740,000
Other	<u>319,777</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>16,476,271</u>	<u>14,807,063</u>	<u>15,652,851</u>
Expenditures			
Operations and Maintenance	12,617,638	13,443,183	15,254,706
General Institutional	<u>3,467,507</u>	<u>6,402,087</u>	<u>7,638,038</u>
Total Expenditures	<u>16,085,145</u>	<u>19,845,270</u>	<u>22,892,744</u>
Excess / (Deficiency) of Revenues Over Expenditures	<u>391,126</u>	<u>(5,038,207)</u>	<u>(7,239,893)</u>
Other Financing Sources / (Uses)			
Total Other Financing Sources / (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / (Deficiency)	<u>391,126</u>	<u>(5,038,207)</u>	<u>(7,239,893)</u>
Beginning Fund Balance¹	<u>73,261,055</u>	<u>73,652,181</u>	<u>69,010,879</u>
Ending Fund Balance	<u>\$ 73,652,181</u>	<u>\$ 68,613,974</u>	<u>\$ 61,770,986</u>

¹ The FY2027 beginning fund balance is projected.

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**OPERATIONS & MAINTENANCE FUND
EXPENDITURES BY OBJECT
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Expenditures			
Salaries	\$ 3,436,868	\$ 3,875,083	\$ 4,477,187
Employee Benefits	668,559	800,016	920,436
Contractual Services	2,879,098	4,878,425	6,415,541
Materials & Supplies	586,390	558,477	591,405
Conferences & Meetings	60	4,000	2,000
Fixed Charges	1,547,688	1,585,548	1,828,604
Utilities	5,644,551	5,260,000	5,888,453
Capital Outlay	1,312,087	2,883,721	2,769,118
Other	9,844	-	-
Total Expenditures	<u>\$ 16,085,145</u>	<u>\$ 19,845,270</u>	<u>\$ 22,892,744</u>

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**RESTRICTED PURPOSES FUND
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Revenues			
State Government	\$ 52,100,410	\$ 59,008,354	\$ 58,794,871
Federal Government	38,138,166	34,769,156	39,247,033
Non-Government Gifts, Grants	500,353	235,300	77,585
Total Revenues	<u>90,738,929</u>	<u>94,012,810</u>	<u>98,119,489</u>
Expenditures			
Instruction	27,564,093	30,374,986	30,731,425
Academic Support	4,670,458	5,344,459	4,964,468
Student Services	5,039,172	5,348,232	5,491,585
Public Service	1,543,000	1,085,000	2,827,900
Independent Operations	1,306,668	1,599,000	1,421,000
Operations and Maintenance	2,202,780	2,667,600	2,386,000
General Administration	2,871,611	3,696,000	3,123,000
General Institutional	3,161,431	3,933,000	3,438,000
Scholarships, Student Grants, Waivers	42,903,526	40,982,540	44,760,683
Total Expenditures	<u>91,262,739</u>	<u>95,030,817</u>	<u>99,144,061</u>
Excess / (Deficiency) of Revenues Over Expenditures	<u>(523,810)</u>	<u>(1,018,007)</u>	<u>(1,024,572)</u>
Other Financing Sources / (Uses)			
Transfer In	<u>524,405</u>	<u>953,011</u>	<u>998,537</u>
Total Other Financing Sources / (Uses)	<u>524,405</u>	<u>953,011</u>	<u>998,537</u>
Surplus / (Deficiency)	<u>595</u>	<u>(64,996)</u>	<u>(26,035)</u>
Beginning Fund Balance¹	<u>83,454</u>	<u>84,049</u>	<u>26,035</u>
Ending Fund Balance	<u>\$ 84,049</u>	<u>\$ 19,053</u>	<u>\$ -</u>

¹ The FY2027 beginning fund balances are projected.

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**RESTRICTED PURPOSES FUND
EXPENDITURES BY OBJECT
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Expenditures			
Salaries	\$ 4,562,129	\$ 4,325,844	\$ 5,146,391
Employee Benefits	39,190,187	46,990,809	42,581,431
Contractual Services	722,185	396,404	2,324,875
Materials & Supplies	1,170,593	803,497	1,138,669
Conferences & Meetings	189,576	188,424	170,798
Fixed Charges	8,475	-	150,000
Capital Outlay	805,326	258,000	202,358
Other	1,710,742	1,471,966	3,135,523
Scholarships, Student Grants & Waivers	<u>42,903,526</u>	<u>40,595,873</u>	<u>44,294,016</u>
Total Expenditures	<u>\$ 91,262,739</u>	<u>\$ 95,030,817</u>	<u>\$ 99,144,061</u>

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**BOND & INTEREST FUND
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Revenues			
Local Property Taxes	\$ 14,110,070	\$ 12,692,350	\$ 11,480,476
Student Tuition and Fees	6,148,006	6,345,587	6,379,759
Interest	349,726	180,000	180,000
Total Revenues	20,607,802	19,217,937	18,040,235
Expenditures - General Institutional			
Principal Payments			
General Obligation Bonds			
Series 2021	6,355,000	5,460,000	4,515,000
Series 2023	4,970,000	5,220,000	5,480,000
Subtotal General Obligation Bonds	11,325,000	10,680,000	9,995,000
Alternate Revenue Bonds			
Series 2019	4,135,000	4,335,000	4,540,000
Subtotal Alternate Revenue Bonds	4,135,000	4,335,000	4,540,000
Total Principal Payments	15,460,000	15,015,000	14,535,000
Interest Payments			
Series 2021	1,163,850	846,100	573,100
Series 2023	2,024,250	1,775,750	1,514,750
Subtotal General Obligation Bonds	3,188,100	2,621,850	2,087,850
Alternate Revenue Bonds			
Series 2019	940,750	734,000	517,250
Subtotal Alternate Revenue Bonds	940,750	734,000	517,250
Total Interest Payments	4,128,850	3,355,850	2,605,100
Other	1,425	6,000	6,000
Total Expenditures	19,590,275	18,376,850	17,146,100
Excess (Deficiency) of Revenues Over Expenditures	1,017,527	841,087	894,135
Surplus / (Deficiency)	1,017,527	841,087	894,135
Beginning Fund Balance¹	3,099,399	4,116,926	4,958,013
Ending Fund Balance	\$ 4,116,926	\$ 4,958,013	\$ 5,852,148

¹ The FY2027 beginning fund balance is projected.

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**OPERATIONS & MAINTENANCE RESTRICTED FUND
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Revenues			
State Government	\$ 496,020	\$ 5,779,747	\$ 5,748,593
Student Tuition and Fees	217	-	1,822,788
Interest	1,672,891	720,000	720,000
Total Revenues	2,169,128	6,499,747	8,291,381
 Expenditures			
General Institutional	18,144,427	15,254,373	25,186,955
Total Expenditures	18,144,427	15,254,373	25,186,955
 Excess / (Deficiency) of Revenues Over Expenditures	(15,975,299)	(8,754,626)	(16,895,574)
 Surplus / (Deficiency)	(15,975,299)	(8,754,626)	(16,895,574)
 Beginning Fund Balance¹	47,685,701	31,710,402	29,297,279
 Ending Fund Balance	\$ 31,710,402	\$ 22,955,776	\$ 12,401,705

¹ The FY2027 beginning fund balances are projected.

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**OPERATIONS & MAINTENANCE RESTRICTED FUND
EXPENDITURES BY OBJECT
FY2027 BUDGET**

	<u>FY2025 Actual</u>	<u>FY2026 Budget</u>	<u>FY2027 Budget</u>
<u>Expenditures</u>			
Contractual Services	\$ 327,270	\$ 4,607,828	\$ 5,058,653
Capital Outlay	17,817,157	7,146,545	13,828,302
Other	-	3,500,000	6,300,000
Total Expenditures	<u>\$ 18,144,427</u>	<u>\$ 15,254,373</u>	<u>\$ 25,186,955</u>

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**AUXILIARY ENTERPRISES FUND
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
Revenues			
Student Tuition and Fees	\$ 5,824,007	\$ 6,853,244	\$ 6,839,244
Sales and Service Fees	2,797,511	3,758,957	3,007,790
Facilities Rental	189,525	240,300	243,300
Interest	724,733	360,000	360,000
Non-Government Gifts, Grants	1,599,120	1,928,781	2,280,050
Other	194,101	180,000	195,000
Total Revenues	11,328,997	13,321,282	12,925,384
Expenditures			
Independent Operations	11,157,881	14,209,903	14,366,480
General Institutional	1,285,351	1,605,503	1,611,042
Total Expenditures	12,443,232	15,815,406	15,977,522
Excess / (Deficiency) of Revenues			
Over Expenditures	(1,114,235)	(2,494,124)	(3,052,138)
Other Financing Sources / (Uses)			
Transfer In	1,026,581	1,245,957	1,033,202
Transfer (Out)	(289,846)	(400,000)	(400,000)
Total Other Financing Sources / (Uses)	736,735	845,957	633,202
Surplus / (Deficiency)	(377,500)	(1,648,167)	(2,418,936)
Beginning Fund Balance¹	17,765,595	17,388,095	16,056,236
Ending Fund Balance	\$ 17,388,095	\$ 15,739,928	\$ 13,637,300

¹ The FY2027 beginning fund balances are projected.

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**AUXILIARY ENTERPRISES FUND
EXPENDITURES BY OBJECT
FY2027 BUDGET**

	FY2025 Actual	FY2026 Budget	FY2027 Budget
<u>Expenditures</u>			
Salaries	\$ 5,519,110	\$ 6,134,592	\$ 6,605,222
Employee Benefits	656,994	782,075	891,255
Contractual Services	2,383,076	2,758,176	3,047,712
Materials & Supplies	1,534,818	2,905,537	2,526,761
Conference & Meeting	1,629,213	2,128,665	1,986,590
Fixed Charges	144,925	149,500	170,700
Capital Outlay	274,048	457,008	270,892
Other	301,049	499,853	478,390
Total Expenditures	<u>\$ 12,443,232</u>	<u>\$ 15,815,406</u>	<u>\$ 15,977,522</u>

**COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NUMBER 502**

**WORKING CASH FUND
FY2027 BUDGET**

	<u>FY2025 Actual</u>	<u>FY2026 Budget</u>	<u>FY2027 Budget</u>
Revenues			
Interest	\$ 394,082	\$ 180,000	\$ 180,000
Total Revenues	<u>394,082</u>	<u>180,000</u>	<u>180,000</u>
Expenditures			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / (Deficiency)	<u>394,082</u>	<u>180,000</u>	<u>180,000</u>
Beginning Fund Balance¹	<u>9,493,072</u>	<u>9,887,154</u>	<u>10,067,154</u>
Ending Fund Balance	<u>\$ 9,887,154</u>	<u>\$ 10,067,154</u>	<u>\$ 10,247,154</u>

¹ The FY2027 beginning fund balances are projected.