



**Regular Meeting of the
Board of Trustees**

Agenda

Tuesday, September 23, 2025

- I. CALL TO ORDER** September 23, 2025 at 6:30 p.m.
Boardroom, A-300
- II. PLEDGE OF ALLEGIANCE**
- III. ROLL CALL**
- IV. APPROVAL OF BOARD MINUTES – VOLUME LXII**
Minutes of the Regular Board Meeting of August 26, 2025, No. 3
- V. COMMENTS ON THIS AGENDA**
- VI. CITIZEN PARTICIPATION**
- VII. REPORTS/ANNOUNCEMENTS – Employee Groups**
- VIII. STUDENT SENATE REPORT**
- IX. BOARD COMMITTEE REPORTS**
 - A. Academic Affairs/Student Affairs
 - B. Finance/Maintenance & Operations
- X. ADMINISTRATIVE REPORT**
- XI. PRESIDENT’S REPORT**
- XII. CHAIRMAN’S REPORT**
- XIII. NEW BUSINESS**
 - A. Action Exhibits
 - 17273 Approval of FY 2025 Audit
 - 17274 Approval of FY 2026 Annual Budget
 - 17275 Fiscal Year 2026 Certification of Per Capita Cost for the Fiscal Year
Ended June 30, 2025
 - 17276 FY 2026 Student Activities Budget and Expenditures
 - 17277 Lease Agreement with Ford Motor Credit Company LLC

- 17278 Facility Fee Waiver: 29th Annual Triton College Foundation President's Reception
- 17279 Intergovernmental Agreement with Oak Park River Forest High School
- 17280 Agreement with Resurrection Medical Center
- 17281 Extension Amendment with ReUp Education
- 17282 Agreement with Board of Education of Oak Park River Forest High School District 200
- 17283 College Curriculum Recommendations

B. Purchasing Schedules

C. Bills and Invoices

D. Closed Session – To discuss and consider the hiring, discipline, performance, and compensation of certain personnel, matters of collective bargaining, acquisition of real property, and matters of pending, probable, or imminent litigation.

E. Human Resources Report

*Administrative Contracts

Alejandro Mendoza, Director of Admissions

XIV. COMMUNICATIONS – INFORMATION

A. Human Resources Information Materials

B. Informational Material

XV. ADJOURNMENT

* Contracts are posted on the Triton College Board of Trustees Website under Meeting Schedule (<https://www.triton.edu/about/administration/board-of-trustees/>).

CALL TO ORDER/ROLL CALL

Vice Chairwoman Diane Viverito called the regular meeting of the Board of Trustees to order in the Boardroom at 6:40 p.m. The following roll call was taken.

Present: Mr. Jarrell David, Mr. Tracy Jennings Mr. Rich Regan, Mrs. Elizabeth Potter, Ms. Diane Viverito, Mr. Mark Stephens (on phone).

Absent: Mr. Luke Casson, Mr. Glover Johnson.

Chairwoman Viverito noted that, due to illness, Chairman Stephens is unable to attend this evening's meeting in person. She further explained that, pursuant to Board Policy 1120 and the Illinois Open Meetings Act, he may attend the regular Board meeting virtually with the Board's approval. Having satisfied all the requirements, Mrs. Potter made a motion, seconded by Mr. Regan, for Chairman Stephens to join the meeting via telephone. Chairman Stephens joined the meeting via phone at 6:43pm.

APPROVAL OF BOARD MINUTES

Mr. Regan made a motion, seconded by Mr. Jennings, to approve the minutes of the Board Budget Hearing of July 15, 2025. Voice vote carried the motion unanimously.

Mrs. Potter made a motion, seconded by Mr. Regan, to approve the minutes of the Regular Board Meeting of July 15, 2025. Voice vote carried the motion unanimously.

COMMENTS ON THIS AGENDA

None.

CITIZEN PARTICIPATION

None.

REPORTS/ANNOUNCEMENTS – Employee Groups

Faculty Association President Leslie Wester reported that we are already in the second week of the new academic year. She highlighted the success of last Friday's Teaching and Learning Day, which was well attended by faculty who returned energized and inspired with many new ideas. Ms. Wester also emphasized that the President's compliments and highlights of assessment work were well received by faculty. Finally, she thanked the Board for their approval of the faculty contract last month.

Mid-Management Association President Dorota Krzykowska reported that the mid-managers have successfully navigated another registration period. Their efforts are now focused on welcoming and supporting new and returning students.

STUDENT SENATE REPORT

TCSA President Dmytriy Havrylyak introduced himself and welcomed everyone to the new academic year. A graduate of East Leyden High School and an Engineering major, Mr. Havrylyak is originally from Ukraine, where some of his relatives still reside. Mr. Havrylyak highlighted the vibrant atmosphere on campus, with Welcome Week events and a variety of student activities already underway. He also pointed out that the student

clubs and organizations are already back on campus and actively collaborating. The first meeting of the TCSA is scheduled for next week.

BOARD COMMITTEE REPORTS

Academic Affairs/Student Affairs

Ms. Viverito reported that the committee met on August 13, reviewed pertinent items and forwarded them to the Board for review and approval.

Finance/Maintenance & Operations

Mrs. Potter reported that the committee met on August 13 and reviewed seven new business items and two purchasing schedules that were unanimously approved and sent to the Board with a recommendation for approval.

ADMINISTRATIVE REPORT

None.

PRESIDENT'S REPORT

President Mary-Rita Moore shared that the first week of classes went very well. Campus is lively, with students back, walking around, and actively engaged. She highlighted the continued impact of Guided Pathways in helping students start off strong and stay on track in their academic journey. The college remains committed to providing the support they need to succeed. President Moore thanked everyone for their dedication and hard work, encouraging all to keep up the great efforts. "It's a lot," she acknowledged, "but it's worth it."

CHAIRMAN'S REPORT

Chairman Stephens noted that he is currently out sick due to bad allergies. He is resting at home and spending quality time with his granddaughter, enjoying the final days of summer. He extended his warm wishes to all for a pleasant holiday weekend.

NEW BUSINESS

ACTION EXHIBITS

The following action exhibits were taken as a group.

- 17263 Facility Fee Waiver: Cook County Clerk's Office**
- 17264 Charter Bus Transportation Service**
- 17265 Agreement with Cook County Health and Hospitals System**
- 17266 Agreement with Hartgrove Behavioral Health System**
- 17267 Amendment to Agreement with Northwestern Medicine Delnor Hospital**
- 17268 Program Memorandum with Endeavor Health Clinical Operations**
- 17269 Microsoft Consolidated Campus Agreement with CDW-G**
- 17270 Approval and Release of Closed Session Minutes of the Board of Trustees**
- 17271 Destruction of Closed Session Verbatim Recordings**
- 17272 2025-2030 Partnership with Romano Orthopedics**

Mr. Jennings made a motion, seconded by Mr. Regan, to approve the Action Exhibits. Voice vote carried the motion unanimously.

BILLS AND INVOICES

Mrs. Potter made a motion, seconded by Mr. Regan, to pay the Bills and Invoices in the amount of \$4,480,836.91.

Roll Call Vote:

Affirmative: Mr. David, Mr. Johnson, Mrs. Potter, Mr. Regan, Ms. Viverito,
Mr. Stephens.

Absent: Mr. Casson, Mr. Jennings.

Motion carried 6-0.

PURCHASING SCHEDULES

B48.01 Catering Services – Child Development Center

B48.02 Boiler Re-Tube at Building N

Mrs. Jennings made a motion, seconded by Mr. Regan, to approve the Purchasing Schedules. Voice vote carried the motion unanimously.

HUMAN RESOURCES REPORT

1.0 Faculty

Mr. Jennings made a motion, seconded by Mrs. Potter, to approve pages 1-2 of the Human Resources Report, items 1.1.01 through 1.5.01. Voice vote carried the motion unanimously.

2.0 Adjunct Faculty

Mrs. Potter a motion, seconded by Mr. Jennings, to approve pages 3-8 of the Human Resources Report, items 2.1.01 through 2.8.01. Voice vote carried the motion unanimously.

3.0 Administration

Mrs. Potter made a motion, seconded by Ms. Viverito, to approve page 9 of the Human Resources Report, items 3.1.01 through 3.5.01. Voice vote carried the motion unanimously.

4.0 Classified, Police & Engineers

Mr. Jennings made a motion, seconded by Mr. Regan, to approve pages 10-11 of the Human Resources Report, items 4.1.01 through 4.5.03. Voice vote carried the motion unanimously.

5.0 Mid-Management

Mr. Regan made a motion, seconded by Mr. Jennings, to approve page 12 of the Human Resources Report, items 5.1.01 through 5.5.01. Voice vote carried the motion unanimously.

6.0 Hourly Employees

Mrs. Potter made a motion, seconded by Mr. Regan to approve pages 13-17 of the Human Resources Report, items 6.1.01 through 6.5.01. Voice vote carried the motion unanimously.

7.0 Other

Mr. Jennings made a motion, seconded by Mr. Regan, to approve pages 18-23 of the Human Resources Report, items 7.1.01 through 7.6.06. Voice vote carried the motion unanimously.

ADJOURNMENT

Motion was made by Mr. Jennings to adjourn the Regular Meeting of the Board, seconded by Mr. David. Voice vote carried the motion unanimously. Chairman Stephens adjourned the meeting at 6:58 p.m. Chairwoman Viverito wished everyone a good holiday weekend.

Submitted by: Diane Viverito
Board Chair Pro Tem

Tracy Jennings
Board Secretary

Margaret Kluza
Margaret Kluza, Recording Secretary

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

ACTION EXHIBIT NO. 17273

SUBJECT: APPROVAL OF FY 2025 AUDIT

RECOMMENDATION: That the Board of Trustees accept the FY 2025 audit as submitted by the accounting firm of Crowe LLP.

RATIONALE: The auditors have completed their review of the financial statements for the year ending June 30, 2025, and have expressed their opinion on the statements.

Sean Sullivan

Submitted to Board by: _____
Sean O'Brien Sullivan, Vice President of Business Services

Board Officers' Signatures Required:

Mark R. Stephens
Chairman

Tracy Jennings
Secretary

Date

Related forms requiring Board signature: Yes ☐ No ☒



**Triton
College**

Annual Comprehensive Financial Report

Fiscal Years Ended
June 30, 2024 &
June 30, 2025

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

River Grove, Illinois 60171

Annual Comprehensive Financial Report

Fiscal years ended June 30, 2025 and 2024

(With Independent Auditor's Report Thereon)

Prepared By

Business Services

Sean Sullivan

Vice President, Business Services

James Reynolds

Executive Director, Finance

Sum Ming Lau

Assistant Director, Finance

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Table of Contents

	Page(s)
Introductory Section:	
Table of Contents	i-ii
Letter of Transmittal	iii-vii
Principal Officials	viii
Organizational Chart	ix
Certificate of Achievement for Excellence in Financial Reporting (GFOA)	x
Financial Section:	
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-14
Basic Financial Statements:	
Statements of Net Position	15
Statements of Revenues, Expenses, and Changes in Net Position	16
Statements of Cash Flows	17-18
Notes to Financial Statements	19-48
Required Supplementary Information:	
SURS - Schedule of the College's Proportionate Share of the Net Pension Liability	49
SURS - Schedule of College Contributions	50
SURS - Notes to Required Supplementary Information	51-52
CCHISF Plan - Schedule of the College's Proportionate Share of the Collective Net OPEB Liability	53
CCHISF Plan - Schedule of the College's Contributions	54
Triton OPEB Plan - Schedule of Changes in the College's Total OPEB Liability and Related Ratios	55
	Table
Statistical Section (Unaudited):	
Statistical Section Narrative	56
Net Position by Component	1 57
Changes in Net Position	2 58-59
Assessed Value and Actual Value of Taxable Property	3 60
Schedule of Property Taxes – Assessed Valuations, Rates, Extensions, And Collections	4 61
Property Tax Rates – Direct and Overlapping Governments	5 62
Principal Taxpayers	6 63-64
Property Tax Levies and Collections	7 65
Enrollment, Tuition and Fee Rates, Credit Hours, and Tuition and Fee Revenues Generated	8 66
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita	9 67
Pledged Revenue Coverage – Series 2014, 2015, 2020A, 2020B, and 2020C Bonds	10 68
Computation of Direct and Overlapping General Obligation Bonded Debt	11 69-70
Principal Employers	12 71
Legal Debt Margin Information	13 72
District Income	14 73
Employee Data	15 73
Student Enrollment Demographic Statistics:	
Head Count and Full Time Equivalents	16 74
Credit Hours	17 75
Building Data	18 76
Capital Asset Statistics	19 77

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Table of Contents

	Schedule	Page(s)
Special Reports Section:		
Uniform Financial Statements:		
All Funds Summary – Uniform Financial Statement Number 1	1	78
Summary of Capital Assets and Long-Term Debt – Uniform Financial Statement Number 2	2	79
Operating Funds Revenues and Expenditures – Uniform Financial Statement Number 3	3	80-81
Restricted Purpose Fund Revenues and Expenditures – Uniform Financial Statement Number 4	4	82-83
Current Funds Expenditures by Activity – Uniform Financial Statement Number 5	5	84-85
Fiscal Year 2026 Certification of Per Capita Cost	6	86
Illinois Community College Board – State Grant Financial – Compliance Section:		
Independent Auditor's Report		87-89
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of State Grant Program Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		90-91
State Adult Education Grant Program:		
Balance Sheet		92
Statement of Revenues, Expenditures, and Changes in Fund Balance		93
ICCB Compliance Statement		94
Notes to ICCB State Grant Program Financial Statements		95
Independent Accountant's Report		96
Schedule of Enrollment Data and Other Bases Upon Which Claims Were Filed		97
Reconciliation of Total Reimbursable Semester Credit Hours and Reconciliation of In-District/Chargeback Reimbursable Credit Hours		98
Summary of Assessed Valuations (Unaudited)		99
Residency Policy (Unaudited)		100

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Letter of Transmittal

██████████
To: President Mary-Rita Moore,
Members of the Board of Trustees, and
Citizens of Triton College District No. 504

The Annual Comprehensive Financial Report (ACFR) of Triton College, Community College District No. 504 (the College), County of Cook, State of Illinois, for the fiscal year ended June 30, 2025, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the College. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of the operations of the College. All disclosures necessary to enable the reader to gain an understanding of the College's financial activities in relation to its mission have been included.



The ACFR is presented in four sections: Introductory, Financial, Statistical, and Special Reports. The Introductory Section includes this letter of transmittal, the College's vision, mission, and values, the College's principal officers, and an organization chart. The Financial Section includes the report of the independent auditors, management's discussion and analysis, basic financial statements, notes to the financial statements, and required supplementary information. The Statistical Section includes selected unaudited financial and demographic information presented on a multi-year basis. The Special Report Section includes Uniform Financial Statements, Certification of Chargeback Reimbursement, supplementary financial information, grant financial statements, and enrollment schedules required by the ICCB, together with the related auditor's report.

This letter of transmittal should be read in conjunction with the Management's Discussion and Analysis (pages 4-14), which provides a narrative overview and analysis of the basic financial statements and focuses on current activities, accounting changes, and currently known facts.

Mission Statement

Valuing the Individual, educating, and serving the community.

Vision Statement

A community with equitable opportunity for growth and success.

Shared Values

The Shared Values of Triton College are Collaboration, Diversity, Integrity, Equity, and Excellence.

General

The College maintains its accounts and prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB), National Association of College and University Business Officers (NACUBO) and the Illinois Community College Board (ICCB). The ICCB requires accounting by funds in order that limitations and restrictions on resources can be easily accounted for. The financial records of the College are maintained on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal obligation to pay. The notes to the financial statements expand and explain the financial statements and the accounting principles applied.

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Letter of Transmittal

Crowe LLP, an independent firm of licensed public accountants, has audited the financial statements of the College and has issued an unmodified (“clean”) opinion on the College’s financial statements for the fiscal year ended June 30, 2025. The independent auditors’ report is located at the front of the Financial Section of the ACFR.

Economic Condition and Outlook

Triton College is a comprehensive community college that serves 25 towns in the near western suburbs of Chicago. The district encompasses 63 square miles and includes approximately 333,000 residents. The district is made up primarily of single-family residences, office buildings, hotels, regional and local shopping areas, and light manufacturing and, therefore, is insulated from major changes in the economy. It is located just southeast of O’Hare airport.

Triton College’s operating revenue is derived primarily from local property taxes and tuition and fees. Additionally, the College receives state allocations and grant funding from state and federal sources.

Strategic Plan

The fourth year of Triton College’s strategic plan concluded on June 30, 2025. The plan consists of three goals to advance the College’s mission of “Valuing the individual, educating and serving the community.” Goal 1 of the strategic plan is “Assure quality and innovation in teaching and learning to increase student recruitment, retention, and completion.” This goal aligns with the Mission focus of “Educating the Community.” Goal 2 is “Cultivate a diverse, equitable, and inclusive work environment that fosters employee engagement to support students.” This goal aligns with the Mission focus of “Valuing the Individual.” Goal 3 is “Strengthen the College’s relationship with the community and prepare students to enter the local workforce.” This goal aligns with the Mission focus of “Serving the Community.”

As with the first three years of the strategic plan, the College implemented different “action plans” that moved forward that goal over the course of the fiscal year. Achievements and progress of the fourth year of the strategic plan, which concluded on June 30, 2025, are as follows:

Goal 1: We advanced quality and innovation in teaching and learning in the following ways:

Data-Driven Support for Students:

Two new dashboards were launched in the Triton Reports and Analytics Center (TRAC) to help track student program changes and transfer outcomes. Created in response to faculty input, these dashboards are now in use across academic departments to inform retention strategies.

Enhanced Use of CRM Tools:

CRM Advise and Self-Service were expanded to give clearer insight into student engagement and progress. Faculty training workshops hosted by the Center for Teaching Excellence (CTE) led to 100% of attendees reporting increased confidence in using data to support instruction.

Inclusive Teaching Strategies:

Twenty departments implemented 1–3 inclusive practices focused on building welcoming classrooms, improving communication, and offering early support. Follow-up interviews confirmed strong faculty participation and student impact. The College is now exploring ways to institutionalize these efforts.

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Letter of Transmittal

Accelerated Course Redesign:

Triton's move toward an 8-week course model progressed significantly. Pilots in Respiratory Care and Cisco Networking set the foundation for FY26 launches in Light Vehicle Maintenance, HVAC, and Electric Vehicle Installation. Faculty redesigned courses with support from instructional workshops, while cross-functional teams addressed advising, registration, and student services to ensure a smooth transition.

Goal 2: We fostered employee engagement in a diverse, equitable, and inclusive work environment to support students in the following ways:

Fostering Internal Connection:

The Authentic Triton initiative hosted nine departmental open houses, increasing interdepartmental understanding and collaboration across the College.

Campuswide Dialogue:

Faculty Chairs, deans, and College Council explored current trends in higher education, promoting a shared understanding of challenges and opportunities.

Enhanced Onboarding and Resources:

New employees now receive a Student Services Resource Guide and gain access to centralized institutional knowledge via the Professional Development Center's Electronic Resource Guide.

Equity in Action:

Building on the ICCB-submitted Equity Plan Framework, Triton implemented:

- Executive functioning coaching for students
- Greater accuracy in student program selection
- Attendance tracking through Self-Service
- *Safe Haven*, a centralized referral platform to connect students with support resources

These initiatives help remove barriers and ensure equitable student success across departments.

Goal 3: We strengthened our relationships with the community, and prepared students for the local workforce, in the following ways:

Pathways for Diverse Learners:

The S.E.E.D. program continues evolving into a stackable associate degree, blending academic, social-emotional, and work-based learning skills. Collaboration with the Transfer Center ensures that students are prepared to transition to four-year institutions with strong self-advocacy skills.

Inclusive Programming Practices:

A new Best Practices Programming Checklist, currently being piloted, supports inclusive event planning with specific attention to neurodivergent student needs.

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Letter of Transmittal

Serving Adult Learners:

The redesigned College for Working Adults website emphasizes flexibility and streamlines the pathway to enrollment. Triton's updated Credit for Prior Learning (CPL) process now includes clear crosswalks, student guides, and faculty-reviewed portfolios to support returning learners.

Innovative Credentials and Employer Input:

Triton approved 11 one-credit welding modules using a Competency-Based Education model aligned with American Welding Society standards. Faculty and administrators are preparing for Higher Learning Commission (HLC) review.

Through our **HR Roundtable**, employer insights continue to shape course delivery and advising. Their recommendations—including modular scheduling, asynchronous options, and concierge-style support—are informing future programs to better align with regional workforce demands.

Long-Term Financial Planning

In fiscal year 2015, the College issued \$53.5 million in general obligation bonds for a number of campus renewal projects. The College intends to use a portion of the Base operating grant for repayment of the bonds. The College has consequently reduced reliance on leases to purchase equipment. In fiscal year 2021 the College issued \$38.0 million in general obligation refunding bonds to refund a portion of the bonds issued in fiscal year 2015. The College completed the refunding to reduce its future total debt service payments.

Internal Controls

The information contained in this report is based upon a comprehensive framework of internal controls management has established for this purpose. The internal control structure is designed to protect the assets of the College, prevent loss from theft or misuse, and provide that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgeting Controls

The College maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the College's board of trustees.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
Letter of Transmittal

Activities of the following fund groups and individual funds are included in the annual budget.

<u>Fund Group</u>	<u>Fund</u>
Unrestricted	Education Operations and Maintenance of Plant Auxiliary Enterprises Liability, Protection, and Settlement Audit Social Security/Medicare
Restricted – Other	Restricted Purposes Working Cash Trust and Agency Loan
Restricted Capital Projects	Operations and Maintenance (Restricted)

The level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established for each individual fund. The College also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances are only re-authorized as part of the following year's budget when funds are available and with appropriate administrative approvals. As demonstrated by the statements and schedules included in the financial section of this report, the College continues to meet its responsibility for sound financial management.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of achievement for Excellence in Financial Reporting to Triton College for its annual comprehensive financial report for the fiscal year ended June 30, 2024. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The timely preparation of the annual comprehensive financial report was made possible by the dedicated service of the entire staff of the finance department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

Respectfully submitted,

/s/ Sean Sullivan

Sean Sullivan
Vice President Business Services

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Principal Officials

June 30, 2025

Board of Trustees

	<u>Position</u>	<u>Term expires</u>
Mark R. Stephens	Chairman	2027
Diane Viverito	Vice Chairwoman	2031
Tracy Jennings	Secretary	2027
Luke Casson	Trustee	2029
Glover Johnson	Trustee	2031
Elizabeth Potter	Trustee	2029
Richard B. Regan	Trustee	2031
Jarrell T. David	Student Trustee	2026

Officers of the College

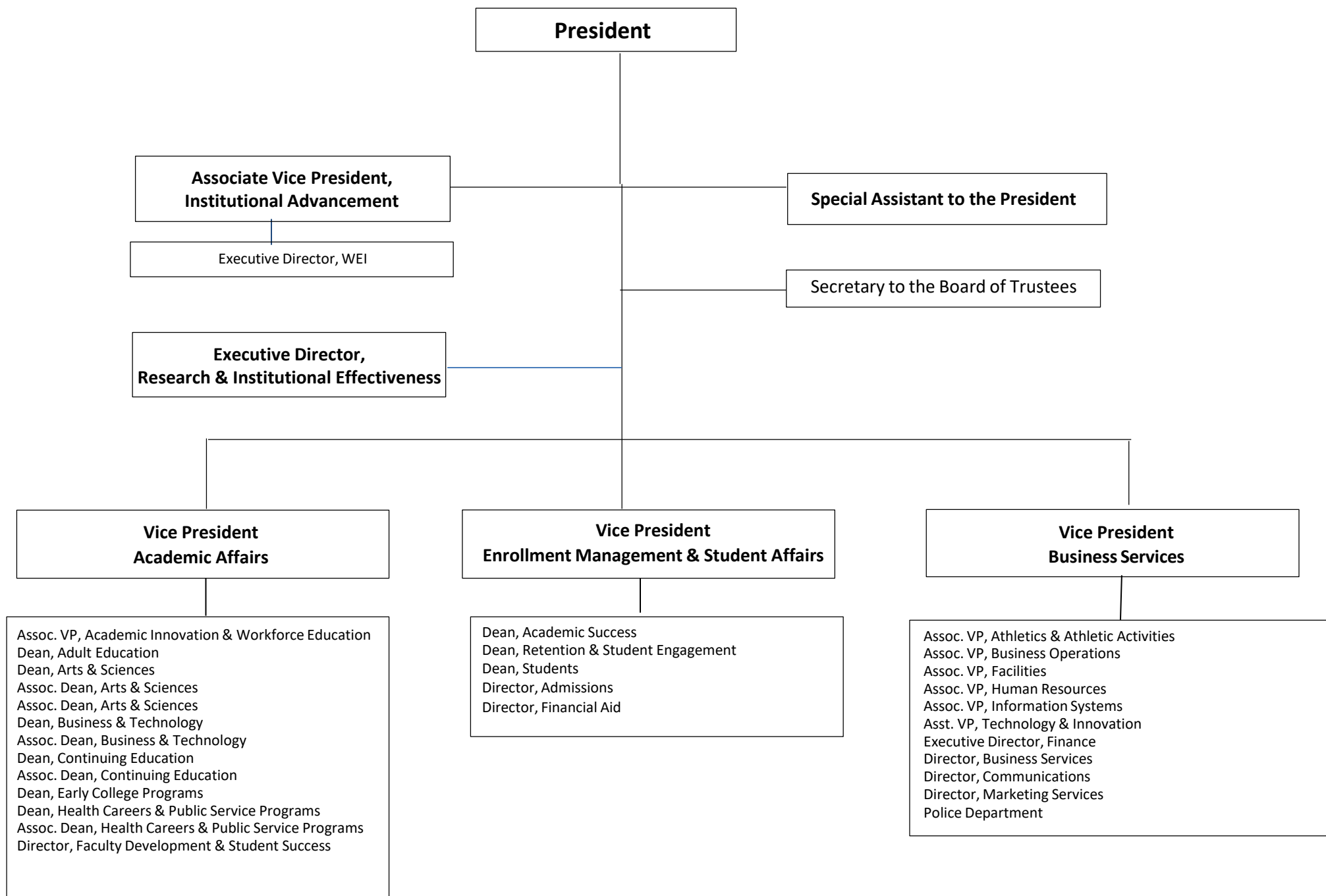
Mary-Rita Moore	President
Sean Sullivan	Vice President, Business Services
Jodi Koslow Martin	Vice President, Enrollment Management and Student Affairs
Susan Campos	Vice President, Academic Affairs

Prepared By

Sean Sullivan	Vice President, Business Services
James Reynolds	Executive Director, Finance
Sum Ming Lau	Assistant Director, Finance

Division Issuing Report

Business Services





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Triton College
Community College District No. 504
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

Independent Auditor's Report

The Board of Trustees
Triton College – Community College District No. 504:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Triton College – Community College District No. 504 (the College), as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Triton College – Community College District No. 504, as of June 30, 2025 and 2024, and the changes in financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the College has adopted GASB Statement No. 101, *Compensated Absences* as of July 1, 2023. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the College's basic financial statements. The Uniform Financial Statements identified as schedules 1 through 5 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Uniform Financial Statements identified as schedules 1 through 5 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, statistical section, special reports section information included in schedule 6, summary of assessed valuations, and residency policy, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED] on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

[REDACTED]
Oakbrook Terrace, Illinois

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

This section of Triton College's annual financial report presents a discussion and analysis of the College's financial performance during the fiscal years ended June 30, 2025, and 2024. Please read management's discussion and analysis (MD&A) in conjunction with the College's financial statements, which follow this section.

Financial Highlights Fiscal Year 2025

Total operating revenues were \$20,838,306 and total operating expenses were \$98,300,787 for the year ended June 30, 2025. The difference resulted in an operating loss of \$77,462,481.

Net non-operating revenue of \$82,764,315, and State capital appropriations of \$1,890,657 for the year ended June 30, 2025, offset the operating loss and resulted in an overall increase in net position of \$7,192,491. Net non-operating revenue included local property taxes of \$35,387,012, state appropriations of \$27,408,445, federal grants and contracts of \$17,821,783, local grants and contracts of \$332,904, and net investment income of \$2,490,071, offset by interest expense of \$675,900.

Operating revenue accounted for 20% of the College's total revenue, non-operating revenue accounted for 79% of the College's total revenue, and State capital appropriations accounted for 1% of the Colleges total revenue. Operating revenue consisted of tuition and fees net of scholarships totaling \$18,294,988 and auxiliary enterprise revenues totaling \$2,543,318.

Overall, net position increased \$7,192,491. Total net position increased to \$78,506,808 at the end of the fiscal year.

Financial Highlights Fiscal Year 2024

Total operating revenues were \$20,748,858 and total operating expenses were \$93,984,303 for the year ended June 30, 2024. The difference resulted in an operating loss of \$73,235,445.

Net non-operating revenue of \$83,642,316 and State capital appropriations of \$4,082,856 for the year ended June 30, 2024, offset the operating loss and resulted in an overall increase in net position of \$14,489,727. Net non-operating revenue included local property taxes of \$36,947,709, state appropriations of \$29,347,010, federal grants and contracts of \$15,402,594, local grants and contracts of \$297,083, and net investment income of \$2,361,583, offset by interest expense of \$713,663.

Operating revenue accounted for 19% of the College's total revenue, non-operating revenue accounted for 77% of the College's total revenue, and State capital appropriations accounted for 4% of the Colleges total revenue. Operating revenue consisted of tuition and fees net of scholarships totaling \$18,125,435 and auxiliary enterprise revenues totaling \$2,623,423.

Overall, net position increased \$14,489,727. Total net position increased to \$71,314,317 at the end of the fiscal year.

Overview of the Financial Statements

This financial report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and the notes to the financial statements.

The financial statements provide both long-term and short-term information about the College's overall financial status. The financial statements also include notes that explain some of the information in the financial

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

statements and provide more detailed data. The statements are followed by a section of other supplementary information that further explains and supports the information in the financial statements.

The College's financial statements are prepared on an accrual basis in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. Under this basis of accounting, revenues are recognized in the period in which they are earned, expenses are recognized in the period in which they are incurred, and depreciation of assets is recognized in the statements of revenues, expenses, and changes in net position. All assets, deferred inflows, deferred outflows and liabilities associated with the operation of the College are included in the statements of net position.

The statement of net position reports the College's net position. Net position, the difference between the College's assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the College's financial health or position. The change in the College's net position during 2025 and 2024 is an indicator of the change in assets acquired less assets consumed.

Net Position

The following table summarizes the College's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position as of June 30, 2025, 2024, and 2023:

	2025	Restated 2024	Increase (decrease) '25 - '24	2023	Increase (decrease) '24 - '23
			(Dollars in thousands)		
Current assets	\$ 70,604	\$ 67,935	\$ 2,669	\$ 69,267	\$ (1,332)
Restricted assets	17,301	20,256	(2,955)	12,359	7,897
Capital assets	184,393	177,041	7,352	171,002	6,039
Less accumulated depreciation	(104,142)	(100,156)	(3,986)	(94,609)	(5,547)
Capital assets, net	80,252	76,885	3,367	76,393	492
Total assets	168,157	165,076	3,081	158,019	7,057
Deferred outflows: OPEB	1,091	1,022	69	237	785
Deferred amount on refunding	244	278	(34)	309	(31)
Current liabilities	21,324	18,436	2,888	17,301	1,135
Long-term liabilities	41,598	45,540	(3,942)	49,250	(3,710)
Total liabilities	62,922	63,976	(1,054)	66,551	(2,575)
Deferred inflows: property taxes	17,190	16,592	598	16,355	237
Deferred inflows: OPEB	10,873	14,493	(3,620)	18,835	(4,342)
Net position:					
Net investment in capital assets	46,545	40,185	6,360	35,601	4,584
Restricted	4,611	5,470	(859)	16,380	(10,910)
Unrestricted	27,351	25,659	1,692	4,844	20,815
Total net position	\$ 78,507	\$ 71,314	\$ 7,193	\$ 56,825	\$ 14,489

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

The College had a current ratio of 3.3 and 3.7 times on June 30, 2025, and 2024, respectively. The current ratio is total current assets divided by total current liabilities. This means that for every dollar of current liabilities the College has \$3.31 in current assets. This ratio is one indicator of the College's ability to pay its debts as they become due. The decrease in the current ratio in fiscal year 2025 compared to fiscal year 2024 is primarily due to an increase in accounts payable and an increase in unearned revenue.

The increase in net position for the fiscal year ended June 30, 2025 was \$7.2 million.

Changes in Net Position - Revenues

The following table summarizes the College's revenues for the years ended June 30, 2025, 2024, and 2023:

	<u>2025</u>	<u>2024</u>	<u>Increase (decrease) '25 - '24</u>	<u>2023</u>	<u>Increase (decrease) '24 - '23</u>
	(Dollars in thousands)				
Revenues:					
Operating:					
Student tuition and fees	\$ 31,401	\$ 28,352	\$ 3,049	\$ 25,915	\$ 2,437
Less scholarships	(13,106)	(10,227)	(2,879)	(9,234)	(993)
Net tuition and fees	18,295	18,125	170	16,681	1,444
Auxiliary enterprise	2,543	2,623	(80)	3,479	(856)
Total operating revenues	<u>20,838</u>	<u>20,748</u>	<u>90</u>	<u>20,160</u>	<u>588</u>
Nonoperating:					
Local property taxes	35,387	36,948	(1,561)	38,051	(1,103)
State appropriations	27,408	29,347	(1,939)	25,063	4,284
Federal and local grants	18,155	15,700	2,455	17,278	(1,578)
Interest	2,490	2,362	128	1,088	1,274
Total nonoperating revenues	<u>83,440</u>	<u>84,357</u>	<u>(917)</u>	<u>82,779</u>	<u>1,578</u>
State capital appropriations	1,891	4,083	(2,192)	1,299	2,784
Total revenues	<u>\$ 106,169</u>	<u>\$ 109,188</u>	<u>\$ (3,019)</u>	<u>\$ 104,238</u>	<u>\$ 4,950</u>

Year ended June 30, 2025

Total operating, non-operating revenues and state capital appropriations for fiscal year 2025 were \$106 million. This was \$3 million less than fiscal year 2024. Significant variances include the following:

Student tuition and fees totaled \$31.4 million, reflecting an increase of \$3.0 million from the previous year. This increase was primarily driven by higher enrollment and tuition adjustments.

Tuition and Fees paid by scholarships are reported as non-operating revenue from the source from which it is received. Therefore, scholarships are recognized as a reduction of tuition and fees to eliminate the duplication of revenues. Scholarship allowances totaled \$13.1 million, which was \$2.9 million more than the prior fiscal year.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

The increase in the amount of Pell and MAP Grants disbursed is the result of higher enrollment at the College and more students applying for financial aid.

Auxiliary enterprise revenues totaled \$2.5 million, which was \$0.1 million less than fiscal year 2024.

Local property taxes amounted to \$35.4 million, reflecting a decrease of \$1.6 million from the previous fiscal year. This decline was mainly due to lower Corporate Personal Property Replacement Tax revenues compared to FY 2024.

State appropriations (including state capital appropriations) totaled \$29.3 million, including State Capital Development Board "On Behalf" capital appropriations of \$1.9 million, which was \$4.1 million less than fiscal year 2024.

Federal and local grants and contracts totaled \$18.2 million, which was \$2.5 million more than the prior year. The increase was primarily due to growth in federal support for student financial aid and academic programs.

Year ended June 30, 2024

Total operating, non-operating revenues and state capital appropriations for fiscal year 2024 were \$109 million. This was \$5.0 million more than fiscal year 2023. Significant variances include the following:

Student tuition and fees totaled \$28.4 million, reflecting an increase of \$2.4 million increase from the previous year. This increase was primarily driven by higher enrollment and a \$5 per credit hour increase in tuition.

Tuition and Fees paid by scholarships are reported as non-operating revenue from the source from which it is received. Therefore, scholarships are recognized as a reduction of tuition and fees to eliminate the duplication of revenues. Scholarship allowances totaled \$10.2 million, which was \$1 million more than the prior fiscal year.

The increase in the amount of Pell and MAP Grants disbursed is the result of higher enrollment at the college and more students applying for financial aid.

Auxiliary enterprise revenues totaled \$2.6 million, which was a \$856 thousand less than fiscal year 2023. The College had a long-term lease agreement with Sprint that enabled it to recognize more revenue during the first five years of the contract. That term has now concluded.

Local property taxes amounted to \$37 million, reflecting a decrease of \$1.1 million from the previous fiscal year. This decline was mainly due to a reduction in the Corporate Personal Property Replacement Tax, which had been unusually high in FY 2023.

State appropriations (including state capital appropriations) totaled \$33.4 million, including State Capital Development Board "On Behalf" capital appropriations of \$4.1 million, which was \$7 million more than fiscal year 2023.

State University Retirement System (SURS) appropriations totaled \$16.1 million, the Base operating grant for fiscal year 2024 was \$6.2 million, MAP was \$3.9 million, Adult Ed grants totaled \$1.1 million, and other state grants accounted for the balance.

Federal and local grants and contracts totaled \$15.7 million, which was \$1.6 million less than the prior year. The decrease was primarily due to no HEERF revenue in FY2024.

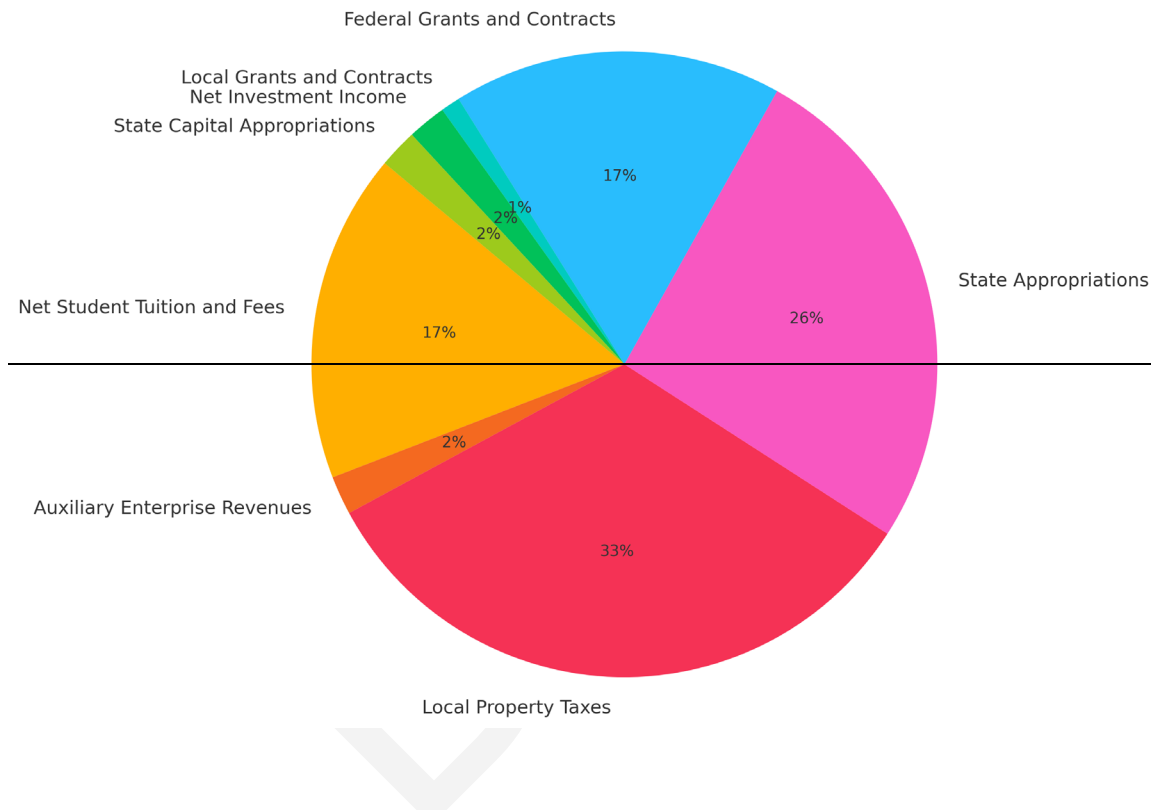
TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

The chart below represents all revenue received from both operating, non-operating, and State capital appropriations in fiscal year 2025:



The chart above shows that property taxes funding accounted for the largest percentage of the College's revenue at 41%. The next highest funding source was state funding (primarily due to SURS funding) at 32%. Student tuition and fees accounted for 17% of the College's revenue. The chart above shows student tuition net of Pell grants that are reported in Federal sources and State scholarships that are reported in State funding.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

Changes in Net Position – Expenses

Year ended June 30, 2025

The following table summarizes the College's expenses for the years ended June 30, 2024 and 2023:

	<u>2025</u>	<u>2024</u>	<u>Increase (decrease) '25 - '24</u>
Operating	(Dollars in thousands)		
Instruction	\$ 26,156	\$ 23,559	\$ 2,597
Academic support	6,673	7,093	(420)
Student services	9,917	10,191	(274)
Public service	2,476	2,602	(126)
Financial aid	13,437	12,864	573
Auxiliary services	4,341	3,919	422
Direct Services	<u>63,000</u>	<u>60,228</u>	<u>2,772</u>
Institutional Support	16,800	15,966	834
O & M of plant	11,902	11,575	327
Depreciation	6,598	6,214	384
Indirect Services	<u>35,300</u>	<u>33,755</u>	<u>1,545</u>
Total Operating	<u>98,300</u>	<u>93,983</u>	<u>4,317</u>
Non-operating			
Interest expense	676	714	(38)
Total Expenses	<u>\$ 98,976</u>	<u>\$ 94,697</u>	<u>\$ 4,279</u>

Instruction totaled \$26.2 million, up \$2.6 million from the prior fiscal year. Salaries made up \$17.5 million, an increase of \$1.1 million. Benefits totaled \$2.3 million, other contractual services \$1.3 million, and supplies \$990 thousand. Travel was \$108 thousand, with state contributions, equipment, and other items making up the difference

Academic Support totaled \$6.7 million in FY 2025, \$0.4 million less than the prior year. Salaries were about \$4.2 million, slightly down from \$4.3 million, while benefits rose to \$565 thousand from \$495 thousand. Other contractual services and supplies were \$452 thousand and \$662 thousand, respectively, with travel at \$52 thousand. Remaining smaller categories made up the balance.

Student Services totaled \$9.9 million, which was \$0.3 million less than the prior fiscal year. Salaries and benefits totaled \$7.38 million in FY 2025, up from \$6.53 million in FY 2024. Other contractual services totaled \$220 thousand, down from \$527 thousand the previous year. Materials and supplies totaled \$344 thousand, down from \$549 thousand in FY 2024. The balance included state contributions, travel, and other miscellaneous expenses.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

Public Service totaled \$2.5 million, which was \$0.1 million less than the prior fiscal year.

Operations and Maintenance of Plant totaled \$11.9 million, which was \$0.3 million more than the prior fiscal year. Utility costs and campus maintenance continued to represent significant portions of this category.

Institutional Support totaled \$16.8 million, which was \$0.8 million more than the prior fiscal year, reflecting higher personnel and benefit costs.

Depreciation and Amortization totaled \$6.6 million, which was \$0.2 million more than the prior fiscal year.

Scholarships and Fellowships totaled \$13.4 million, which was \$3.2 million more than the prior fiscal year. This increase was consistent with the rise in scholarship allowances as enrollment and student financial aid usage increased.

Auxiliary Enterprises totaled \$4.3 million, which was \$0.4 million more than the prior fiscal year.

Year ended June 30, 2024

The following table summarizes the College's expenses for the years ended June 30, 2024 and 2023:

	2024	2023	Increase (decrease) '24 - '23
	(Dollars in thousands)		
Operating			
Instruction	\$ 23,559	\$ 23,103	\$ 456
Academic support	7,093	7,293	(200)
Student services	10,191	9,373	818
Public service	2,602	2,027	575
Financial aid	12,864	10,194	2,670
Auxiliary services	3,919	3,492	427
Direct Services	<u>60,228</u>	<u>55,482</u>	<u>4,746</u>
Institutional Support	15,966	14,683	1,283
O & M of plant	11,575	10,842	733
Depreciation	6,214	6,634	(420)
Indirect Services	<u>33,755</u>	<u>32,159</u>	<u>1,596</u>
Total Operating	<u>93,983</u>	<u>87,641</u>	<u>6,342</u>
Non-operating			
Interest expense	714	886	(172)
Total Expenses	<u>\$ 94,697</u>	<u>\$ 88,527</u>	<u>\$ 6,170</u>

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

Instruction totaled \$23.6 million, which was \$456 thousand more than the prior fiscal year. Instructional salaries totaled \$16.4 million, employee benefits totaled \$1.8 million, SURS and the State College Insurance Plan on behalf payments totaled \$6.4 million, other contractual totaled \$1.3 million, and instructional materials and supplies totaled \$790 thousand, meeting expense, professional development, and other expenses account for the balance.

Academic support totaled \$7.1 million which was \$200 thousand less than the prior fiscal year. Academic support salaries totaled \$4.3 million, employee benefits totaled \$495 thousand, SURS and the State College Insurance Plan on behalf payments totaled \$1.7 million, other contractual services totaled \$710 thousand, materials and supplies totaled \$633 thousand, meeting expense, professional development, and other expenses account for the balance.

Student Services totaled \$10.2 million, which was \$818 thousand more than the prior fiscal year. Salaries totaled \$5.8 million, employee benefits totaled \$725 thousand, SURS and the State College Insurance Plan on behalf payments totaled \$2.3 million, other contractual services, materials and supplies, meeting expense, professional development, and other expenses account for the balance.

Public services totaled \$2.6 million, which was a \$575 thousand more than the prior fiscal year. Salaries totaled \$1.6 million, employee benefits totaled \$122 thousand, SURS and the State College Insurance Plan on behalf payments totaled \$611 thousand, other contractual services totaled \$324 thousand, materials and supplies, meeting expense, professional development, and other expenses account for the balance.

Operations and Maintenance totaled \$11.6 million, which was \$733 million more than the prior fiscal year. Salaries totaled \$4.7 million, employee benefits totaled \$834 thousand, SURS and the State College Insurance Plan on behalf payments totaled \$1.8 million, other contractual totaled \$2.2 million, materials and supplies totaled \$1 million, utilities totaled \$1.8 million, meeting expense, professional development, and other expenses account for the balance. Campus security expenses totaling \$1.7 million is included in the operations and maintenance object summations.

Auxiliary Services totaled \$3.9 million, which was 427 thousand more than the prior fiscal year. Salaries totaled \$1.7 million, employee benefits totaled \$204 thousand, SURS and the State College Insurance Plan on behalf payments totaled \$666 thousand, and other contractual services totaled \$228 thousand. Materials and supplies, meeting expense, professional development, and other expenses account for the balance.

Institutional Support totaled \$16.0 million, which was \$1.3 million more than the prior year. Salaries totaled \$7 million, employee benefits totaled \$3.1 million, SURS and the State College Insurance Plan on behalf payments totaled \$2.7 million, and other contractual services totaled \$3.5 million. Materials and supplies, meeting expense, professional development, and other expenses account for the balance.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

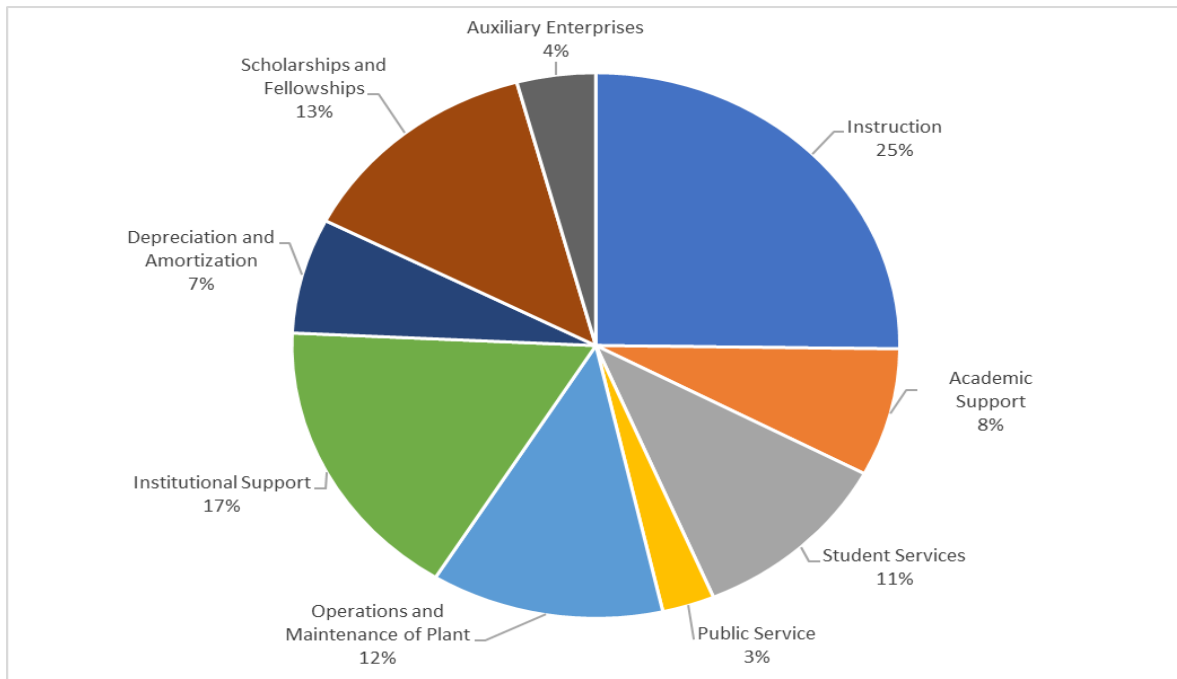
Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

Operating Expenses

Year ended June 30, 2024



Direct services to students accounted for 64% of total expenses. Services utilized by students include Instruction at 25%, Academic support at 8%, Student services at 11%, Public service at 3%, Scholarships and fellowships at 13%, and Auxiliary services at 4%. Indirect services to students accounted for 36% of total expenses. Indirect services to students include Operations and maintenance at 12%, Institutional support at 17%, and Depreciation and amortization at 7%.

Change in Net Position

Year ended June 30, 2025

In fiscal year 2025, the net position increased from \$71.3 million at the beginning of the year to \$78.5 million at the end of the year.

	2025	2024	2023
Increase (decrease) in net position	\$ 7,192,491	\$ 14,489,727	\$ 14,411,830
Net position at the beginning of the year	71,314,317	56,824,590	42,412,760
Net position at the end of the year	\$ 78,506,808	\$ 71,314,317	\$ 56,824,590

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

Capital Asset and Debt Administration

The table below summarizes the changes in capital assets and debt from fiscal years 2025, 2024, and 2023:

	<u>2025</u>	<u>2024</u>	<u>Increase (decrease) '25 - '24</u>	<u>2023</u>	<u>Increase (decrease) '24 - '23</u>
	(Dollars in thousands)				
Capital Assets					
Land	\$ 7,653	\$ 7,653	\$ -	\$ 7,653	\$ -
Construction in progress	6,116	6,076	40	1,941	4,135
Land improvements	35,329	32,651	2,678	32,652	(1)
Building and improvements	106,147	103,262	2,885	101,520	1,742
Furniture and equipment	22,160	21,454	706	21,291	163
Leases and Subscriptions	6,885	5,945	940	5,945	-
Total	<u>184,290</u>	<u>177,041</u>	<u>7,249</u>	<u>171,002</u>	<u>6,039</u>
Less accumulated depreciation	<u>(104,164)</u>	<u>(100,156)</u>	<u>(4,008)</u>	<u>(94,609)</u>	<u>(5,547)</u>
Net capital assets	<u>\$ 80,126</u>	<u>\$ 76,885</u>	<u>\$ 3,241</u>	<u>\$ 76,393</u>	<u>\$ 492</u>
Long-term Obligations					
General obligation bonds	\$ 31,080	\$ 33,913	\$ (2,833)	\$ 36,720	\$ (2,807)
Debt Certificate, Series 2017	-	-	-	-	-
Leases and Subscriptions	2,416	2,568	(152)	3,736	(1,168)
Total	<u>\$ 33,496</u>	<u>\$ 36,481</u>	<u>\$ (2,985)</u>	<u>\$ 40,456</u>	<u>\$ (3,975)</u>

Year ended June 30, 2025

Capital assets for fiscal year 2025 included investments in building improvements and purchase of equipment including a variety of specialized equipment to support both educational and operational activities. Assets include items such as the Male Anatomy Model and EV Charging Station Trainers, EV chargers with associated electrical installations, 2015 Nissan Leaf and Carryall 100 electric golf carts, office equipment including a new Canon copier fleet, a gas stove, reach-in refrigerator, portable batting cage, and surface mount lifts with AV arms.

Triton College has undertaken a wide range of construction and renovation projects to support campus infrastructure, facility improvements, and program needs. Projects include roof coatings, building demos, room renovations, window and HVAC replacements, chiller installations, restroom and lab construction, athletic facility upgrades such as gymnasium bleachers, and the installation of site improvements including baseball scoreboards, bus shelters, and parking lots. Additionally, specialized interior work has been completed in choral rooms, cosmetology and HVAC labs, and office spaces, enhancing both functionality and aesthetics across the campus.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Management's Discussion and Analysis

June 30, 2025 and 2024

(Unaudited)

Year ended June 30, 2024

Capital assets for fiscal year 2024 included investments in building improvements and purchase of equipment including the following items:

The equipment acquisitions include a range of technology and machinery. Key items include a high-capacity HPE storage array with significant cache and storage capacity, along with various tools for construction and maintenance, such as a skid steer loader with multiple attachments and a snow plow. In the realm of imaging and diagnostics, we acquired several high-resolution cameras, including the Canon XF705 and multiple EOS R6 Mark II models, along with video recording equipment and digital x-ray systems. We also upgraded our cardiology and stress testing systems with the Philips Stress Test System. Additional notable equipment includes a Front-load Cuda Parts Washer, Polartek Dual AC Machine, High Lift Table, and a Voltage Training System.

The new construction initiatives have been both comprehensive and diverse, reflecting the College's commitment to enhancing learning spaces and operational efficiency. Notable projects included the development of a Tutoring Lab, a Barber Lab, a Respiratory Lab, and a Diesel Lab. Significant upgrades were also made with the installation of energy-efficient windows, chillers, and heat pumps. Additionally, the College undertook resurfacing parking lots. Each of these projects contributes to our overarching goal of advancing facility capabilities and operational effectiveness.

Triton's Financial Management

This financial report is designed to provide the College's Board of Trustees, State Officials, Legislature, patrons, and other interested parties with a general overview of the College's finances and to demonstrate the College's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Sean Sullivan at (708) 456-0300.

Other

Management is not aware of any currently known facts, decisions, or conditions that would have a significant impact on the College's financial position (net position) or results of operations (revenues, expenses, and other changes in net position).

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Statements of Net Position

June 30, 2025 and 2024

Assets and Deferred Outflows	2025	2024
Current assets:		
Cash (note 2)	\$ 4,659,775	\$ 5,059,449
Certificates of deposit (note 2)	19,350,548	17,638,900
Investments (note 2)	18,227,522	14,169,093
Receivables, net:		
Property and corporate personal property taxes	16,988,806	16,853,194
Government claims	1,133,525	3,433,718
Tuition and fees, net	9,236,880	7,632,575
Other	463,133	2,614,020
Inventories and prepaid expenses	544,288	534,016
Total current assets	<u>70,604,477</u>	<u>67,934,965</u>
Noncurrent assets:		
Restricted cash	4,461,969	6,545,515
Restricted certificates of deposit (note 2)	410,027	390,758
Restricted Illinois Funds, ISDLA+ mutual fund (note 2)	12,428,536	13,320,189
Capital assets not being depreciated/amortized (note 3)	13,872,072	13,729,083
Depreciable/amortizable capital assets, net (note 3)	66,379,606	63,156,188
Total noncurrent assets	<u>97,552,210</u>	<u>97,141,733</u>
Total assets	<u>168,156,687</u>	<u>165,076,698</u>
Deferred outflows:		
State of Illinois College OPEB - College Insurance Plan (note 15)	1,090,560	1,021,891
Deferred amount on refunding	244,493	277,502
Total deferred outflows	<u>1,335,053</u>	<u>1,299,393</u>
Liabilities and Deferred Inflows		
Current liabilities:		
Accounts payable	1,750,035	788,645
Accrued salary and vacation (note 6)	2,750,438	2,564,409
Accrued health care claims (note 9)	646,656	457,371
Unearned revenues		
Tuition, fees, and grants	10,286,602	8,294,836
Facilities	76,572	145,049
Current portion of long-term obligations (note 4)	4,338,910	4,026,810
Current portion of OPEB liability - Triton OPEB plan (note 8)	46,441	68,030
Amounts held in custody for others	219,164	-
Other current liabilities	1,209,688	2,090,797
Total current liabilities	<u>21,324,506</u>	<u>18,435,947</u>
Noncurrent liabilities:		
Compensated absences payable (notes 4 and 6)	1,632,639	1,630,637
Due to federal government on student loans (note 4)	152,500	152,332
Lease and subscription liabilities (notes 4, 10, and 11)	2,416,794	2,567,895
General obligation bonds (note 4)	31,079,940	33,913,138
Less current portion of long term obligations (note 4)	(4,338,910)	(4,094,840)
OPEB liability - Triton OPEB plan (note 8)	587,627	741,060
State of Illinois College OPEB - College Insurance Plan (note 15)	10,067,173	10,630,241
Total noncurrent liabilities	<u>41,597,763</u>	<u>45,540,463</u>
Total liabilities	<u>62,922,269</u>	<u>63,976,410</u>
Deferred inflows:		
Property taxes (note 1)	17,189,483	16,592,397
State of Illinois College OPEB - College Insurance Plan (note 15)	10,873,180	14,492,967
Total deferred inflows	<u>28,062,663</u>	<u>31,085,364</u>
Net Position		
Net position:		
Net investment in capital assets	46,545,100	40,185,096
Restricted for:		
Capital projects	4,610,528	5,470,417
Unrestricted	27,351,180	25,658,804
Total net position	<u>\$ 78,506,808</u>	<u>\$ 71,314,317</u>
See accompanying notes to financial statements.		

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Statements of Revenues, Expenses, and Changes in Net Position
Years ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating revenues:		
Student tuition and fees	\$ 31,401,402	\$ 28,352,259
Less scholarship allowances	(13,106,414)	(10,226,824)
Net student tuition and fees	18,294,988	18,125,435
Auxiliary enterprise revenues	2,543,318	2,623,423
Total operating revenues	<u>20,838,306</u>	<u>20,748,858</u>
Operating expenses:		
Education and general:		
Instruction	26,156,482	23,559,434
Academic support	6,673,371	7,092,823
Student services	9,917,152	10,190,531
Public service	2,476,079	2,602,481
Operations and maintenance of plant	11,901,580	11,575,455
Institutional support	16,799,742	15,965,926
Depreciation and amortization	6,598,249	6,214,319
Scholarships and fellowships	13,437,299	12,864,476
Auxiliary enterprises	4,340,833	3,918,858
Total operating expenses	<u>98,300,787</u>	<u>93,984,303</u>
Operating loss	<u>(77,462,481)</u>	<u>(73,235,445)</u>
Nonoperating revenues (expenses):		
Local property taxes	35,387,012	36,947,709
State appropriations	27,408,445	29,347,010
Federal grants and contracts	17,821,783	15,402,594
Local grants and contracts	332,904	297,083
Net investment income	2,490,071	2,361,583
Interest expense	(675,900)	(713,663)
Total nonoperating revenues (expenses), net	<u>82,764,315</u>	<u>83,642,316</u>
Increase (decrease) in net position		
before capital contributions	5,301,834	10,406,871
State capital appropriations	<u>1,890,657</u>	<u>4,082,856</u>
Change in net position	<u>7,192,491</u>	<u>14,489,727</u>
Net position at the beginning of the year, as previously reported	<u>71,314,317</u>	<u>56,824,590</u>
Cumulative effect of a change in accounting principle	<u>-</u>	<u>-</u>
Net position at the beginning of the year, as restated	<u>71,314,317</u>	<u>56,824,590</u>
Net position at the end of the year	<u>\$ 78,506,808</u>	<u>\$ 71,314,317</u>

See accompanying notes to financial statements.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Statements of Cash Flows
Years ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Tuition and fees	\$ 18,969,220	\$ 19,148,978
Payments to suppliers and others	(35,687,646)	(34,368,786)
Payments to employees	(47,865,808)	(46,190,021)
Auxiliary enterprise charges	2,544,258	2,624,363
Amounts held in custody for others	219,164	-
Net cash used in operating activities	<u>(61,820,812)</u>	<u>(58,785,466)</u>
Cash flows from noncapital financing activities:		
Local property taxes	35,848,486	37,610,391
State appropriations	16,591,814	14,611,711
Grants and contracts	18,657,840	18,449,039
Net cash provided by noncapital financing activities	<u>71,098,140</u>	<u>70,671,141</u>
Cash flows from capital and related financing activities:		
Principal paid on debt	(2,576,724)	(3,927,816)
Interest paid on debt	(642,891)	(708,048)
Purchases of capital assets	(9,964,656)	(4,253,926)
State capital appropriations	1,890,657	1,071,601
Net cash used in capital and related financing activities	<u>(11,293,614)</u>	<u>(7,818,189)</u>
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	56,919,170	69,209,658
Purchase of investments	(61,816,863)	(74,144,601)
Interest on investments	4,430,759	1,990,204
Net cash used by investing activities	<u>(466,934)</u>	<u>(2,944,739)</u>
Net increase (decrease) in cash	(2,483,220)	1,122,747
Cash, beginning of year	<u>11,604,964</u>	<u>10,482,217</u>
Cash, end of the year	<u>\$ 9,121,744</u>	<u>\$ 11,604,964</u>

(Continued)

17.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Statements of Cash Flows

Years ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Reconciliation of net operating loss to net cash used in operating activities:		
Operating loss	\$ (77,462,481)	\$ (73,235,445)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization	6,598,249	6,214,319
State payment for retirement obligation	17,020,811	16,138,699
State payment for OPEB liability	(3,531,178)	(3,856,232)
Amortization of bond premium/discount	(322,150)	(46,777)
Changes in assets and liabilities:		
Receivables (net)	(1,394,106)	(473,711)
Other receivables, inventories and prepaid expenses	(10,104)	51,396
Accounts payable	3	(417,379)
Accrued salary and vacation	186,029	202,581
Accrued health care claims	189,285	(390,244)
Compensated absences payable	2,002	(10,170)
Other accrued liabilities	(1,696,218)	897,156
Unearned tuition, fees, and grants	2,068,338	1,497,254
Unearned facilities	-	(230,040)
Amounts held in custody for others	219,164	-
Deferred outflows	(68,669)	(785,149)
Deferred inflows	(3,619,787)	(4,341,724)
Net cash used in operating activities	<u>\$ (61,820,812)</u>	<u>\$ (58,785,466)</u>
Noncash financing activities:		
State payment for construction activities	\$ 2,602,197	\$ 2,602,197
Capital projects included in payables	454,337	496,644
Gross financed value of lease	-	-
Gross financed value of subscriptions	1,302,387	-
Total noncash financing activities	<u>\$ 4,358,921</u>	<u>\$ 3,098,841</u>

See accompanying notes to financial statements.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: Triton College, Community College District No. 504 (the College), established in 1964 under the Illinois Public Community College Act, provides baccalaureate, vocational, and continuing education courses to 25 towns and villages in the Chicago area. The Board of Trustee members are elected by the residents of the District and are responsible for establishing the policies by which the College is governed.

Reporting Entity: The accompanying financial statements include only the accounts and transactions of the College. Under the criteria specified in Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 39, *Determining Whether Certain Organizations are Component Units*, the College has no component units and it is not considered a component unit of any other governmental authority.

The primary criterion for including a potential component unit within the reporting entity under GASB Statement No. 14 and GASB Statement No. 61, *The Financial Reporting Entity – Omnibus – An Amendment of GASB Statements No. 14 and No. 34*, is the financial accountability that the elected officials of the primary government have for the component unit. The criteria used in assessing financial accountability consist of the following: (1) the primary government is financially accountable if it appoints a voting majority of the organization's governing body and is able to impose its will on that organization, or (2) if the organization is fiscally dependent on the primary government and there is a potential for the organization either to provide specific financial benefits to, or to impose specific financial burdens on, the primary government, the primary government is financially accountable for the organization. Based on this criteria, the College is not financially accountable for any other organizations.

The Triton College Foundation is a legally separate, tax-exempt organization that acts as a fund-raising organization to supplement the resources that are available to the College in support of its programs. The 25 member board of the Foundation is self-perpetuating and consists of graduates and friends of the College. Although the majority of resources, or income thereon that the Foundation holds and invests are restricted to the activities of the College by the donors, they are not considered significant to the operations of the College. Accordingly, the Foundation is not reported as a component unit of the College.

Basis of Accounting: For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

Non-exchange transactions, in which the College receives value without directly giving equal value in return, includes property taxes; federal, state, and local grants; state appropriations; and other contributions. On an accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenue from grants, state appropriations, and other contributions is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the College must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

Cash: Cash is composed of cash on hand and cash in the College's bank account.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments: The Illinois Funds is an external investment pool administered by the Illinois State Treasurer that is recorded at amortized cost. The Illinois School District Liquid Asset Fund is composed of savings deposit accounts that are recorded at cost. U.S. Guaranteed Securities are recorded at fair value. Certificates of deposit are recorded at cost.

Inventories: Inventories are reported at the lower of cost or market on the FIFO (first-in, first-out) basis. Inventories represent items held for resale by the College's Auxiliary Enterprises.

Restricted Cash and Investments: Restricted cash and investments are externally restricted to purchase or construct capital or other non-current assets, and are classified as non-current assets in the statements of net position. A joint trust agreement has been established with the Capital Development Board (CDB) for improvements to parking lots and various campus facilities. The total cash balance in the joint trust accounts was \$2,973,005 on June 30, 2025, and \$3,791,382 on June 30, 2024, and has been included in the restricted cash.

Capital Assets: Capital assets are reported at cost at the date of acquisition or their estimated acquisition value at the date of donation. For movable property, the College's capitalization policy includes all items with a unit cost of \$5,000 or more and an estimated useful life greater than one year. Renovations to buildings and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expenses in the year in which the expense was incurred. Capital assets are depreciated using the straight-line method over the estimated useful lives of the assets, generally 25 to 40 years for buildings, 10 to 20 years for depreciable improvements and software, 5 years for computer equipment, and 10 years for all other equipment.

Deferred Outflows: Deferred outflows related to OPEB include (1) differences between expected and actual experience and (2) changes in proportion and differences between College contributions and proportionate share of contributions and are recognized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan, determined as of the beginning of the measurement period. Deferred outflows related to OPEB also include College contributions subsequent to the measurement date which are recognized in the subsequent period.

Deferred Inflows: Deferred inflows include a portion of a tax levy passed that is legally restricted for use in fiscal year 2026. Deferred inflows related to OPEB include (1) differences between expected and actual experience, (2) changes in OPEB assumptions, and (3) changes in proportion and differences between College contributions and proportionate share of contributions and are recognized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan, determined as of the beginning of the measurement period. Deferred inflows related to OPEB also include differences between projected and actual earnings on OPEB plan investments which are recognized over a closed five-year period.

Unearned Revenues: Unearned revenues include (1) amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year that are related to the subsequent accounting period, and (2) amounts received from grant and contract sponsors that have not yet been earned.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Non-current Liabilities: Non-current liabilities include (1) principal amounts of bonds payable, greater than one year; (2) the principal amounts of lease and subscription-based information technology obligations with contractual maturities greater than one year; (3) estimated amounts for accrued compensated absences and other liabilities that will not be paid within the next fiscal year; (4) liabilities associated with the other post-employment benefit plan; and (5) other liabilities that, although payable within one year, are to be paid from funds that are classified as non-current assets.

The College recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The implementation of GASB Statement No. 101 resulted in a reduction of the College's net position by \$<> and recognition of long-term obligations in the same amount as of July 1, 2023.

Bond Premiums, Discounts, Issuance Costs, and Deferred Amounts on Refunding: Bond premiums and discounts are amortized over the life of the bonds using the effective interest rate method. Long-term obligations (general obligation bonds) are reported net of the applicable bond premium or discount. The deferred amount on refunding is shown as a deferred outflow of resources and amortized over the life of the bonds using the effective interest rate method. Bond issuance costs are expensed at the time of issuance.

Net Position: The College's net position is classified as follows:

Net Investment in Capital Assets – This represents the College's total investment in capital assets, net of accumulated depreciation, and reduced by outstanding debt obligations related to the acquisition, construction, or improvement of those capital assets.

Restricted Net Position – Restricted net position include resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted Net Position – Unrestricted net position represents resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College and may be used at the discretion of the governing board to meet current expenses for any purpose.

When both restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first and then unrestricted resources when they are needed.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification of Operating Revenue and Non-operating Revenue: The College has classified its revenues and expenses as either operating or non-operating according to the following criteria:

Operating Revenue – Operating revenue includes activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, and (2) sales and services of auxiliary enterprises.

Non-operating Revenue – Non-operating revenue entails all other activities not included in operating revenues. Non-operating revenue includes transactions such as (1) local property taxes; (2) state appropriations; (3) most federal, state, and local grants and contracts and federal appropriations; and (4) gifts and contributions.

Operating and Non-operating Expenses – The College classifies all expenses as operating in the statement of revenues, expenses, and changes in net position, except for interest expense and losses on disposal of capital assets, which are classified as non-operating.

Property Taxes: The College's property taxes are levied each calendar year on all taxable real property located in the College's district. Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the units their respective shares of the collections. Taxes levied in 2024 become due and payable in two installments (March 1 and September 1 of 2025). The first installment is an estimated bill and is one half of the prior year's tax bill. The second installment is based on the current levy, assessment, and equalization. Any changes from the prior year will be reflected in the second installment bill. Taxes must be levied by the last Tuesday in December for the following levy year. The levy becomes an enforceable lien against the property as of January 1 immediately following the levy year.

In accordance with the College Board's resolution, 50% of property taxes extended for the 2024 tax year and collected in 2025 are recorded as revenue in fiscal year 2025. The remaining revenue related to the 2023 tax year extension has been included in the deferred inflows and will be recorded as revenue in fiscal year 2026. Based upon collection histories, the College records real property taxes at 97% of the 2024 extended levy.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan net position of the State Universities Retirement System (SURS or the System) and additions to/deductions from SURS' plan net position has been determined on the same basis as they are reported by SURS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For the purposes of financial reporting, the State of Illinois and participating employers are considered to be under a special funding situation. A special funding situation is defined as a circumstance in which a non-employer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of the contributions for which the non-employer entity is legally responsible is not dependent upon one or more events unrelated to pensions or (2) the non-employer is the only entity with a legal obligation to make contributions directly to a pension plan. The State of Illinois is considered a non-employer contributing entity. Participating employers are considered employer-contributing entities. The College recognizes its proportionate share of the State's pension expense relative to the College's employees as non-operating revenue and pension expense, with the expense further allocated to the related functions by employees.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the College's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State of Illinois Department of Central Management Services Community College Health Insurance Security Fund ("CCHISF") and additions to/deductions from the CCHISF Plan's fiduciary net position have been determined on the same basis as they are reported by the CCHISF Plan.

For this purpose, the CCHISF Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the fiscal year. Actual results could differ from those estimates.

Eliminating Inter-fund Activity: Activities between the College and its auxiliary services are eliminated for the purposes of preparing the basic financial statements.

NOTE 2 - INVESTMENTS AND DEPOSITS

Cash: The carrying amount of cash was \$9,121,744 on June 30, 2025, and \$11,604,964 on June 30, 2024, while the bank balances were \$9,433,410 and \$12,601,703 respectively. The difference between the reported cash amount and the bank balance primarily represents outstanding checks and/or deposits in transit that have not cleared the bank. All account balances at banks were either insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities of the U.S. government or with letters of credit issued by the Federal Home Loan Bank held in the College's name by financial institutions acting as the College's agent. FDIC insurance is limited to \$250,000. The College's cash for purposes of this note includes current cash and non-current restricted cash balances as presented on the statement of net positions.

Certificates of Deposit: Certificates of deposit amounted to \$19,760,575 on June 30, 2025, and \$18,029,658 on June 30, 2024. The College was fully collateralized on June 30, 2025, and June 30, 2024, for any amounts above FDIC limits. In accordance with College policy, the collateral was held with securities of the U.S. government. All investment collateral is held in safekeeping in the College's name by financial institutions acting as the College's agent.

Investments: The investments that the College may purchase are limited by Illinois law to the following: (1) securities that are fully guaranteed by the U.S. government as to principal and interest; (2) certain U.S. government agency securities; (3) certificates of deposit or time deposits of banks and savings and loan associations that are insured by a federal corporation; (4) short-term discount obligations of the Federal National Mortgage Association; (5) certain short-term obligations of corporations (commercial paper) rated in the highest classifications by at least two of the major rating services; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; and (8) money market mutual funds and certain other instruments.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 2 - INVESTMENTS AND DEPOSITS (Continued)

The following schedule reports the reported values and maturities for the College's investments on June 30, 2025, and June 30, 2024:

Investment	June 30, 2025		June 30, 2024	
	Maturity less than 1 year	Maturity 1 to 5 years	Maturity less than 1 year	Maturity 1 to 5 years
State Treasurer's Illinois Funds	\$ 24,123,530	\$ -	\$ 22,492,976	\$ -
U.S. Treasuries	-	6,532,528	721,606	4,274,700
Certificate of Deposits	11,408,426	8,352,149	5,140,500	12,889,158
	<u>\$ 35,531,956</u>	<u>\$ 14,884,677</u>	<u>\$ 28,355,082</u>	<u>\$ 17,163,858</u>

Interest Rate Risk – The College does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – The College's general investment policy is to diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. The College's investment policy authorizes investments in short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days from the date of purchase; (ii) such purchased do not exceed 10% of the corporation's outstanding obligations, and (iii) the obligations are in money market mutual funds registered under the Investment Company Act of 1940.

Credit ratings for the College's investments in debt securities as described by Standard & Poor's at June 30, 2025 and 2024 are as follows:

Investment Type	Credit Ratings	2025		2024	
		% of Investment Type	% of Total Investments	% of Investment Type	% of Total Investments
State Treasurer's Illinois Funds	AAAm	100%	78%	100%	82%
U.S. Treasuries	AA+	100%	22%	100%	18%

Concentration of Credit Risk – The College places no limit on the amount that may be invested in any one issuer.

The College categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The College has the following recurring fair value measurements as of June 30, 2025.

U.S. Treasury Note maturing 12/15/27 in the amount of \$2,019,019 is valued using a matrix pricing model (Level 2 inputs);

U.S. Treasury Bill maturing 6/30/27 in the amount of \$4,513,509 is valued using a matrix pricing model (Level 2 inputs).

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 2 - INVESTMENTS AND DEPOSITS (Continued)

The College has the following recurring fair value measurements as of June 30, 2024.

U.S. Treasury Note maturing 10/31/24 in the amount of \$721,606 is valued using a matrix pricing model (Level 2 inputs);

U.S. Treasury Note maturing 6/30/27 in the amount of \$4,274,700 is valued using a matrix pricing model (Level 2 inputs).

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets:				
Not being depreciated:				
Land	\$ 7,652,604	\$ -	\$ -	\$ 7,652,604
Construction in-progress	6,076,479	7,531,225	7,388,236	6,219,468
Total not being depreciated	<u>13,729,083</u>	<u>7,531,225</u>	<u>7,388,236</u>	<u>13,872,072</u>
Being amortized/depreciated:				
Land improvements	32,651,495	3,541,915	863,926	35,329,484
Buildings and improvements	103,261,914	3,846,321	961,580	106,146,655
Furniture and equipment	19,169,506	1,131,044	424,520	19,876,030
Leases	107,175	-	22,023	85,152
Subscriptions	5,837,687	1,302,387	340,175	6,799,899
Software	2,284,167	-	-	2,284,167
Total capital assets	<u>177,041,027</u>	<u>17,352,892</u>	<u>10,000,460</u>	<u>184,393,459</u>
Less accumulated amortization/ depreciation for:				
Land improvements	12,430,539	1,438,531	863,926	13,005,144
Buildings and improvements	65,080,113	2,919,337	961,580	67,037,870
Furniture and equipment	17,656,603	570,086	424,520	17,802,169
Leases	54,143	29,268	22,023	61,388
Subscriptions	3,173,727	1,488,749	340,175	4,322,301
Software	1,760,631	152,278	-	1,912,909
Total amortization/depreciation	<u>100,155,756</u>	<u>6,598,249</u>	<u>2,612,224</u>	<u>104,141,781</u>
Capital assets, net	<u>\$ 76,885,271</u>	<u>\$ 10,754,643</u>	<u>\$ 7,388,236</u>	<u>\$ 80,251,678</u>

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 3 - CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets:				
Not being depreciated:				
Land	\$ 7,652,604	\$ -	\$ -	\$ 7,652,604
Construction in-progress	1,940,754	6,292,650	2,156,925	6,076,479
Total not being depreciated	9,593,358	6,292,650	2,156,925	13,729,083
Being amortized/depreciated:				
Land improvements	32,651,495	-	-	32,651,495
Buildings and improvements	101,519,673	2,156,925	414,684	103,261,914
Furniture and equipment	19,008,421	413,678	252,593	19,169,506
Leases	107,175	-	-	107,175
Subscriptions	5,837,687	-	-	5,837,687
Software	2,284,167	-	-	2,284,167
Total capital assets	171,001,976	8,863,253	2,824,202	177,041,027
Less accumulated amortization/ depreciation for:				
Land improvements	11,120,175	1,310,364	-	12,430,539
Buildings and improvements	62,622,319	2,872,478	414,684	65,080,113
Furniture and equipment	17,322,000	587,196	252,593	17,656,603
Leases	24,875	29,268	-	54,143
Subscriptions	1,910,992	1,262,735	-	3,173,727
Software	1,608,353	152,278	-	1,760,631
Total amortization/depreciation	94,608,714	6,214,319	667,277	100,155,756
Capital assets, net	\$ 76,393,262	\$ 2,648,934	\$ 2,156,925	\$ 76,885,271

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 4 - LONG-TERM OBLIGATIONS

The principal amount of debt outstanding is limited to 2.875% of the College's assessed valuation for Community College Districts in the State of Illinois. There was \$31,079,940 and \$33,913,138 of debt applicable to the debt limit outstanding at June 30, 2025 and 2024, respectively.

The following schedule is a summary of the changes in all long-term obligations during the year ended June 30, 2025:

	(Restated) Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Amounts due within one year
G.O. Bonds:					
G.O Bonds, Series 2020A	\$ 915,000	\$ -	\$ -	\$ 915,000	\$ -
G.O Bonds, Series 2020B	8,885,000	-	-	8,885,000	-
Bond Premiums	563,563	-	63,928	499,635	-
Subtotal	10,363,563	-	63,928	10,299,635	-
G.O Bonds, Series 2020C	23,740,000	-	2,785,000	20,955,000	2,815,000
Bond Discount	(190,425)	-	(15,730)	(174,695)	-
Subtotal	23,549,575	-	2,769,270	20,780,305	2,815,000
Total G.O. Bonds	33,913,138	-	2,833,198	31,079,940	2,815,000
Other Long-term Liabilities:					
Compensated absences	1,630,637	2,002	-	1,632,639	179,075
Due to federal government	152,332	168	-	152,500	-
Subscriptions	2,512,574	1,302,387	1,423,482	2,391,479	1,319,520
Lease obligations	55,321	-	30,006	25,315	25,315
Total Other Long-term Liabilities	4,350,864	1,304,557	1,453,488	4,201,933	1,523,910
	<u>\$ 38,264,002</u>	<u>\$ 1,304,557</u>	<u>\$ 4,286,686</u>	<u>\$ 35,281,873</u>	<u>\$ 4,338,910</u>

The beginning balance of compensated absences has been restated for the implementation of GASB Statement No. 101, *Compensated Absences*. Changes in compensated absences are presented net.

At June 30, 2025, the annual cash flow requirements of bond principal and interest were as follows:

	G.O. Bonds		
	Principal	Interest	Total
Year ending June 30:			
2026	\$ 2,815,000	\$ 655,358	\$ 3,470,358
2027	2,845,000	620,171	3,465,171
2028	2,885,000	578,918	3,463,918
2029	2,940,000	529,296	3,469,296
2030	2,990,000	472,768	3,462,768
2031-2035	16,280,000	1,127,057	17,407,057
Total	<u>\$ 30,755,000</u>	<u>\$ 3,983,568</u>	<u>\$ 34,738,568</u>

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 4 - LONG-TERM OBLIGATIONS (Continued)

The following schedule is a summary of the changes in all long-term obligations during the year ended June 30, 2024:

	(Restated)				
	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Amounts due within one year
G.O. Bonds:					
G.O Bonds, Series 2020A	\$ 915,000	\$ -	\$ -	\$ 915,000	\$ -
G.O Bonds, Series 2020B	8,885,000	-	-	8,885,000	-
Bond Premiums	625,777	-	62,214	563,563	-
Subtotal	10,425,777	-	62,214	10,363,563	-
G.O Bonds, Series 2020C	26,500,000	-	2,760,000	23,740,000	2,785,000
Bond Discount	(205,862)	-	(15,437)	(190,425)	-
Subtotal	26,294,138	-	2,744,563	23,549,575	2,785,000
Total G.O. Bonds	36,719,915	-	2,806,777	33,913,138	2,785,000
Other Long-term Liabilities:					
Compensated absences	1,640,807	-	10,170	1,630,637	195,607
Due to federal government	153,314	-	982	152,332	-
Subscriptions	3,651,844	-	1,139,270	2,512,574	1,016,197
Lease obligations	83,867	-	28,546	55,321	30,006
Total Other Long-term Liabilities	5,529,832	-	1,178,968	4,350,864	1,241,810
	<u>\$ 42,249,747</u>	<u>\$ -</u>	<u>\$ 3,985,745</u>	<u>\$ 38,264,002</u>	<u>\$ 4,026,810</u>

The beginning balance of compensated absences has been restated for the implementation of GASB Statement No. 101, *Compensated Absences*. Changes in compensated absences are presented net.

Taxable General Obligation Refunding Bonds – Series 2020A and 2020B

On November 16, 2020, the College issued \$915,000 in Taxable General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020A and \$9,065,000 in General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020B with an interest rate of 2.15% and 2.50% - 5.00%, respectively, to advance refund \$9,985,000 of outstanding Series 2015 bonds. The net proceeds of approximately \$10.6 million were used to call and pay off the Series 2015 bonds that were outstanding. The Series 2020A bonds have payment dates of June 1 and December 1 each year through June 1, 2029. The Series 2020B bonds have payment dates of June 1 and December 1 each year through June 1, 2032.

General Obligation Bonds Refunding Bonds – Series 2020C

On December 30, 2020, the College issued \$28,015,000 in Taxable General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020C with an interest rate range of 0.40% - 2.25%, to advance refund \$24,050,000 of outstanding Series 2014 bonds. The Series 2020C bonds have payment dates of June 1 and December 1 each year through June 1, 2035. The net proceeds of approximately \$27.4 million were used to fund an irrevocable escrow account consisting of cash and direct obligations of the United States. That account will be used to pay off a portion of the Series 2014 bonds on December 1, 2023. As a result, the Series 2014 bonds are considered to be defeased, and the liability for those bonds has been removed from the Statement of Net Position. At June 30, 2025, and June 30, 2024, \$19,560,000 and \$21,860,000, respectively, was considered to be outstanding.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 4 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Alternate Revenue Source) – Series 2014

On October 16, 2014, the College issued the Series 2014 bonds in the amount of \$38,440,000. The proceeds derived from the issuance of these bonds were used by the College to renovate, repair, rehabilitate, improve, modernize and equip the campus and buildings and pay the cost of issuing the bonds. The bonds were issued with interest rates ranging from 2.5% to 5.0% with payment dates of June 1 and December 1 each year through June 1, 2035. A portion of the bonds were refunded by the Series 2020C bonds. After the refunding, the bonds matured through June 1, 2023.

General Obligation Bonds (Alternate Revenue Source) – Series 2015

On January 5, 2015, the College issued the Series 2015 bonds in the amount of \$9,985,000. The proceeds derived from the issuance of these bonds were used by the College to renovate, repair, rehabilitate, improve, modernize and equip the campus and buildings and pay the cost of issuing the bonds. The bonds were issued with interest rates ranging from 3.1% to 3.4% and were refunded by the Series 2020A and 2020B bonds.

Debt Certificate, Series 2017

On December 4, 2017 the College issued a Debt Certificate Series 2017 in the amount of \$3,687,400 as direct placement debt. The proceeds derived from the issuance of the Debt Certificate was used by the College to purchase new land. The Debt Certificate interest rate is 2.72% with monthly interest payments through September 2022 and yearly principal payments of \$100,000; a balloon payment of \$3,287,400 was paid on September 30, 2022.

Pledges of Future Revenues

The College has pledged future portions of the base operating grant received from the Illinois Community College Board to repay Series 2020A, 2020B, and 2020C bonds. The bonds refunded bonds from the Series 2014 and 2015 issuances. The bonds are payable from the base operating grant through the years ended June 30, 2029, 2032, and 2035, respectively. If the pledged revenues from this source are insufficient to provide for the principal and interest payments on the bonds, property taxes, or available operating funds, would be used to make the payments. The total principal and interest remaining to be paid on the bonds is \$34,738,568. Principal and interest paid for the current year was \$3,468,208, and the base operating grant for the current year was \$6,462,601.

NOTE 5 – DEFINED BENEFIT PENSION PLAN

Plan Description: The College contributes to the State Universities Retirement System of Illinois (SURS). SURS is a cost-sharing multiple-employer defined benefit plan with a special funding situation whereby the State of Illinois (State) makes substantially all actuarially determined required contributions on behalf of the participating employers. SURS was established July 21, 1941 to provide retirement annuities and other benefits for staff members and employees of state universities and community colleges, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents, and other beneficiaries of such employees. SURS is considered a component unit of the State of Illinois' financial reporting entity and is included in the State's Annual Comprehensive Financial Report (ACFR) as a pension trust fund. SURS is governed by Chapter 40, Act 5, Article 15 of the *Illinois Compiled Statutes*. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by accessing the website at www.SURS.org.

(Continued)

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Continued)

Benefits Provided: A traditional benefit plan was established in 1941. Public Act 90-0448 (effective January 1, 1998), established an alternative defined benefit program known as the portable benefit package. The traditional and portable plan Tier 1 refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who begin participation on or after January 1, 2011, and who do not have other eligible reciprocal system service. The revised plan is referred to as Tier 2. New employees are allowed six months after their date of hire to make an irrevocable election whether to participate in either the traditional or portable benefit plans. A summary of the benefit provisions as of June 30, 2024, can be found in SURS ACFR's Notes to the Financial Statements.

Contributions: The State of Illinois is primarily responsible for funding SURS on behalf of the individual employers at an actuarially determined amount. Public Act 88-0593 provides a Statutory Funding Plan consisting of two parts: (i) a ramp-up period from 1996 to 2010 and (ii) a period of contributions equal to a level percentage of the payroll of active members within SURS to reach 90% of the total Actuarial Accrued Liability by the end of fiscal year 2045. Employer contributions from "trust, federal, and other funds" are provided under Section 15-155(b) of the Illinois Pension Code and require employers to pay contributions which are sufficient to cover the accruing normal costs on behalf of applicable employees. The employer normal cost for fiscal year 2024 and 2025, respectively, was 12.53% and 11.98% of employee payroll. The normal cost is equal to the value of current year's pension benefit and does not include any allocation for the past unfunded liability or interest on the unfunded liability. Plan members are required to contribute 8.0% of their annual covered salary, except for police officers and fire fighters who contribute 9.5% of their earnings. The contribution requirements of plan members and employers are established and may be amended by the Illinois General Assembly.

Participating employers make contributions toward separately financed specific liabilities under Section 15-139.5(e) of the Illinois Pension Code (relating to contributions payable due to the employment of "affected annuitants" or specific return to work annuitants), Section 15-155(g) (relating to contributions payable due to earning increases exceeding 6% during the final rate of earnings period), and Section 15-155(j-5) (relating to contributions payable due to earnings exceeding the salary set for the Governor). There were no such liabilities for the College at year end.

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Net Pension Liability: At June 30, 2024, SURS reported a net pension liability (NPL) of \$30,230,907,727. The net pension liability was based on an actuarial valuation as of June 30, 2023. At June 30, 2023, SURS reported a net pension liability (NPL) of \$29,444,538,098. The net pension liability was based on an actuarial valuation as of June 30, 2022.

College Proportionate Share of Net Pension Liability: The amount of the proportionate share of the net pension liability to be recognized for the College is \$0. The proportionate share of the State of Illinois' net pension liability associated with the College is \$257,755,975 or 0.8526% at June 30, 2024. The proportionate share of the State of Illinois' net pension liability associated with the College is \$248,415,618 or 0.8437% at June 30, 2023. This amount is not recognized in the College's financial statements.

The net pension liability and total pension liability as of June 30, 2024 was determined based on the June 30, 2023 actuarial valuation rolled forward. The basis of allocation used in the proportionate share of net pension liability is the actual reported pensionable contributions made to SURS during fiscal year 2023.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Continued)

The net pension liability and total pension liability as of June 30, 2023 was determined based on the June 30, 2022 actuarial valuation rolled forward. The basis of allocation used in the proportionate share of net pension liability is the actual reported pensionable contributions made to SURS during fiscal year 2022.

Pension Expense: At June 30, 2024 SURS reported a collective net pension expense of \$1,996,285,670. At June 30, 2023 SURS reported a collective net pension expense of \$1,884,388,521.

College Proportionate Share of Pension Expense: The College's proportionate share of collective pension expense is recognized as nonoperating revenue with matching operating expense (compensation and benefits) in the College's financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable contributions made to SURS during fiscal year 2023. As a result, the College recognized revenue and pension expense of \$17,020,811 and \$15,898,077 for the fiscal years ended June 30, 2025 and 2024, respectively.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: Deferred outflows of resources are the consumption of net assets by SURS that is applicable to future reporting periods. Conversely, deferred inflows of resources are the acquisition of net assets by SURS that is applicable to future reporting periods.

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 305,114,071	\$ -	\$ 62,591,844	\$ 12,277,871
Changes in assumptions	483,809,428	-	70,957,694	420,880,693
Net difference between projected and actual earnings on pension plan investments	-	27,577,324	187,992,691	-
Total	\$ 788,923,499	\$ 27,577,324	\$ 321,542,229	\$ 433,158,564

SURS Collective Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses:

Year Ending June 30	Deferred Outflows (Inflows) of Resources
2026	\$ 126,531,380
2027	756,545,086
2028	(49,545,529)
2029	(72,184,762)
Total	\$ 761,346,175

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Continued)

College Deferral of Fiscal Year 2025 Pension Expense

The College paid \$6,816 in federal, trust or grant contributions for the fiscal year ended June 30, 2025. These contributions were made subsequent to the pension liability measurement date of June 30, 2024 and, due to being immaterial, are not recognized as deferred outflows of resources as of June 30, 2025.

College Deferral of Fiscal Year 2024 Pension Expense

The College paid \$8,775 in federal, trust or grant contributions for the fiscal year ended June 30, 2024. These contributions were made subsequent to the pension liability measurement date of June 30, 2023 and, due to being immaterial, are not recognized as deferred outflows of resources as of June 30, 2024.

Assumptions and Other Inputs

Actuarial assumptions: The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period from June 30, 2020, through June 30, 2023. The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from June 30, 2017, through June 30, 2020. The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.15 to 15.00 percent, including inflation
Investment rate of return	6.50 percent

Mortality rates were based on the Pub-2010 employee and retiree gender distinct tables with projected generational mortality and a separate mortality assumption for disabled participants.

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	3.00 to 12.75 percent, including inflation
Investment rate of return	6.50 percent

Mortality rates were based on the Pub-2010 employee and retiree gender distinct tables with projected generational mortality and a separate mortality assumption for disabled participants.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return were adopted by the plan's trustees after considering input from the plan's investment consultants and actuary. For each major asset class that is included in the pension plan's target asset allocation as of June 30, 2024, these best estimates are summarized in the table on the following page:

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Public Equity	36.0%	7.13%
Public Credit Fixed Income	6.5%	4.10%
Core Real Assets	8.0%	5.06%
Long Volatility/Tail Risk	2.0%	-1.22%
Private Credit	2.5%	7.36%
Private Equity	11.0%	10.92%
Non-Core Real Assets	4.0%	9.09%
U.S. TIPS	5.0%	2.12%
Core Fixed Income	10.0%	1.34%
Systematic Trend Following	10.0%	2.90%
Alternative Risk Premia	3.0%	2.62%
Long Duration	2.0%	2.84%
Total	100.0%	5.63%
Inflation		2.80%
Expected Arithmetic Return		8.43%

Discount Rate: A single discount rate of 6.35%, which is a decrease of 0.02% from the prior year rate of 6.37%, was used to measure the total pension liability. This single discount rate was based on an expected rate of return on pension plan investments of 6.50% and a municipal bond rate of 3.97% at June 30, 2024 (based on the Fidelity 20-Year Municipal GO AA Index). The single discount rate for June 30, 2023 was based on an expected rate of return on pension plan investments of 6.50% and a municipal bond rate of 3.86% (based on the Fidelity 20-Year Municipal GO AA Index). The projection of cash flows used to determine this single discount rate were the amounts of contributions attributable to current plan members and assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the statutory contribution rates under SURS funding policy. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2075 as of June 30, 2024 and 2074 as of June 30, 2023. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2075 at June 30, 2024 and 2074 at June 30, 2023, and the municipal bond rate was applied to all benefit payments after that date.

Sensitivity of SURS Net Pension Liability to Changes in the Discount Rate: Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the State's net pension liability at June 30, 2024, calculated using a single discount rate of 6.35%, as well as what the State's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
5.35%	6.35%	7.35%
\$ 36,700,168,358	\$ 30,230,907,727	\$ 24,839,790,537

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 5 - DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of SURS Net Pension Liability to Changes in the Discount Rate: Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the State's net pension liability at June 30, 2023, calculated using a single discount rate of 6.37%, as well as what the State's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	5.37%	6.37%	7.37%
\$	35,695,434,682	\$ 29,444,538,098	\$ 24,236,489,318

Additional information regarding the SURS basic financial statements, including the Plan Net Position, can be found in the SURS annual comprehensive financial report by accessing the website at www.SURS.org.

NOTE 6 - COMPENSATED ABSENCES (VACATION AND SICK LEAVE)

In the event of job termination, an employee is reimbursed for accumulated vacation days. Employees may accumulate unused sick leave. However, in some cases, the accumulated sick leave may be limited to contractual amounts. At retirement, employees have the following options:

- Receive additional service credit for any unused and unpaid sick leave under the State Retirement System (SURS) discussed in note 5; or
- Receive cash compensation for any unused sick leave at 12.5%, with the balance available for additional service credit under SURS.

The estimated accrued sick pay as of June 30, 2025, and 2024 was \$1,632,639 and \$1,630,637 respectively.

NOTE 7 - CONTINGENT LIABILITIES

Management is not aware of any claims or lawsuits against the College that are not covered by insurance or whose settlement would materially affect the financial statements at June 30, 2025 or June 30, 2024.

NOTE 8 - TRITON OPEB PLAN

Plan description and benefits provided:

Triton College has a single-employer defined benefit post-employment health care plan that was available in the Faculty Association agreement dated September 18, 1997 through June 30, 2000. Benefit provisions and contributions were established and can be amended by the Board. There are no assets accumulated in a trust or equivalent arrangement.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 8 - TRITON OPEB PLAN (Continued)

1999 Faculty – Retirement Incentive Plan (RIP) – For faculty retiring prior to 6/30/1999 and meeting other eligibility requirements the College makes available group health coverage until age 70. In addition, the retiree has the option to purchase coverage for his/her spouse and other eligible dependents at the then-prevailing dependent co-payment rate. Upon reaching the age of Medicare eligibility, Medicare becomes the primary insurer and the College's plan becomes secondary.

A separate, audited GAAP basis post-employment benefit plan report is not available for the plan.

Because the actuarial cost of health benefits for retirees exceeds the average amount paid by retirees, the additional cost is paid by the College and is the basis for the total OPEB obligation accounted for under GASB 75.

Active Membership: As of June 30, 2025, membership consisted of:

	<u>June 30, 2025</u>
Active Employees - Eligible	-
Active Employees - Not yet Eligible	-
Retired Members	<u>3</u>
Total	<u><u>3</u></u>

The counts in the chart above represent the participants that are eligible for and actively participating in medical coverage within the identified College Plans based on prior negotiated agreements. There are currently no active members that would be eligible to participate on the College Plan in retirement based on current negotiated agreements.

Contributions: The College follows a pay-as-you go funding policy. This means the College pays the costs of the benefits as they become due. The costs are equal to the benefits distributed or claimed in the year. The College is not required to, and currently does not advance fund the cost of benefits that will become due and payable in the future. The plan members do not have a required contribution.

For the years ended June 30, 2025 and 2024, the College recognized OPEB income of \$60,553 and \$284,157, respectively.

Total OPEB Liability: Related to the year ended June 30, 2025, the College's total OPEB liability was measured as of June 30, 2025 and determined by an actuarial valuation as of July 1, 2024 and then rolled forward using the following actuarial methods and assumptions. Related to the year ended June 30, 2024, the College's total OPEB liability was measured as of June 30, 2024 and determined by an actuarial valuation as of July 1, 2024 using the following actuarial methods and assumptions.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 8 - TRITON OPEB PLAN (Continued)

Actuarial Valuation Date	July 1, 2024	July 1, 2024
Measurement Date	June 30, 2025	June 30, 2024
Actuarial Cost Method	Entry Age Normal, Level % of Payroll	Entry Age Normal, Level % of Payroll
Asset Valuation Method	N/A – No assets	N/A – No assets
Assumptions:		
Discount Rate	5.20%	3.93%
Rate of Return	N/A – No assets	N/A – No assets
Payroll Increases	3.00%	3.00%
Healthcare Trend Ratios	6.8% initial trend to 5.0% ultimate trend	6.8% initial trend to 5.0% ultimate trend
Mortality Rates	PubT-2010 Improved Generationally using MP-2020, weighted per SURS Experience Study Report dated June 1, 2021; Age 88 for males, Age 90 for females	PubT-2010 Improved Generationally using MP-2020, weighted per SURS Experience Study Report dated June 1, 2021; Age 88 for males, Age 90 for females

Discount Rate: The discount rate used to measure the total OPEB liability was 5.20% for June 30, 2025 and 3.93% for June 30, 2024 for determining the liability. The discount rate for unfunded plans must be based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds. The underlying index used is The Bond Buyer 20-Bond GO Index.

Changes in Total OPEB Liability:

	<u>2025</u>	<u>2024</u>
Beginning of Year Liability	\$ 741,060	\$ 1,093,248
Service Cost	-	-
Interest Cost	28,213	38,661
Actuarial Experience	-	(308,776)
Benefits Paid	(46,441)	(68,030)
Changes in Assumptions	(88,764)	(14,043)
End of Year Liability	<u>\$ 634,068</u>	<u>\$ 741,060</u>

Rate Sensitivity: The following tables illustrate the sensitivity of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate assumptions.

The table below presents the total OPEB liability of the College as of June 30, 2025 calculated using the discount rate of 5.20% as well as what the College's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Rate	1% Increase
	<u>4.20%</u>	<u>5.20%</u>	<u>6.20%</u>
Total OPEB Liability	\$ 702,363	\$ 634,068	\$ 575,972

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 8 - TRITON OPEB PLAN (Continued)

The table below presents the total OPEB liability of the College as of June 30, 2024 calculated using the discount rate of 3.93% as well as what the College's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Rate	1% Increase
	<u>2.93%</u>	<u>3.93%</u>	<u>4.93%</u>
Total OPEB Liability	\$ 830,205	\$ 741,060	\$ 666,161

The table below presents the total OPEB liability of the College as of June 30, 2025 calculated using the healthcare rate of 6.8% to 5.0% as well as what the College's total OPEB liability would be if it were calculated using a healthcare rate that is one percentage point lower or one percentage point higher than the current rate.

	Healthcare Cost		
	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 570,045	\$ 634,068	\$ 708,218

The table below presents the total OPEB liability of the College as of June 30, 2024 calculated using the healthcare rate of 6.8% to 5.0% as well as what the College's total OPEB liability would be if it were calculated using a healthcare rate that is one percentage point lower or one percentage point higher than the current rate.

	Healthcare Cost		
	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 666,642	\$ 741,060	\$ 827,756

NOTE 9 - RISK MANAGEMENT

The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The College participates in the Illinois Community College Risk Management Consortium (the Consortium), which was established in 1981 by several Chicago area community colleges as a means of reducing the cost of general liability insurance. The Consortium is a public entity risk pool currently operating as a common risk management and insurance program member colleges. The main purpose of the Consortium is to jointly self-insure certain risks up to an agreed-upon retention limit and to obtain excess catastrophe coverage and aggregate stop-loss reinsurance over the selected retention limit. Coverage includes all property, \$21 million for liability, and statutory limits with respect to workers' compensation. No settlement has exceeded coverage since the establishment of the Consortium.

In fiscal years 2025 and 2024, the College paid \$1,007,125 and \$979,107, respectively, to the Consortium for property, liability, board legal liability, student medical malpractice, identity protection, boiler and machinery insurance, and workers' compensation protection and received \$51,701 and \$50,237, respectively, in dividends primarily due to favorable workers' compensation.

Effective July 20, 2023, a member College may withdraw any amount from its Consortium account provided that the minimum required reserve balance is maintained.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 9 - RISK MANAGEMENT (Continued)

The Consortium requests initial payments to substantially cover any losses to be incurred for that policy year; any losses in excess of premiums are the liability of the Consortium. However, the College anticipates no future liabilities for incurred losses. The College's level of coverage has not changed for the past year. The College continues to carry commercial insurance for directors' and officers' liability and for sports accidents. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The College maintains self-insurance coverage through a third-party administrator for its employee health and accident liability. Claims, expenditures, and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. At June 30, 2025, and 2024, the amount of these liabilities was \$646,656 and \$457,371, respectively. This liability is the College's best estimate based on available information. The entire amount is included in current due to the claims being paid within six months after year-end. The College maintains co-insurance that includes specific stop-loss coverage for amounts in excess of \$250,000 individually.

Changes in the College's liability for employee health claims for the years ended June 30, 2025, and 2024 are as follows:

Claims payable at June 30, 2022	\$	368,228
Claims incurred in fiscal 2023		7,935,649
Claims paid in fiscal 2023		<u>(7,456,262)</u>
Claims payable at June 30, 2023		847,615
Claims incurred in fiscal 2024		8,160,406
Claims paid in fiscal 2024		<u>(8,550,650)</u>
Claims payable at June 30, 2024		457,371
Claims incurred in fiscal 2025		10,195,482
Claims paid in fiscal 2025		<u>(10,006,197)</u>
Claims payable at June 30, 2025	\$	<u><u>646,656</u></u>

NOTE 10 – LEASES

Leases: The College leases technology equipment with a historical cost and accumulated depreciation of \$85,152 and \$83,412, respectively, under lease arrangements for the year ended June 30, 2025. The historical cost and accumulated depreciation was \$107,175 and \$54,143, respectively, for assets under lease arrangements for the year ended June 30, 2024.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 10 – LEASES (Continued)

Future lease payments at June 30, 2025 are as follows:

Year ended June 30:	Principal	Interest
2026	\$ 25,315	\$ 691
Total payments	<u>\$ 25,315</u>	<u>\$ 691</u>

NOTE 11 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs)

The College has entered into subscription-based contracts to use vendor-provided information technology with noncancelable terms ranging from three to five years. These contracts require the College to make fixed payments for the right to use software.

Future subscription payments at June 30, 2025 are as follows:

Year ended June 30:	Principal	Interest
2026	\$ 1,319,520	\$ 219,447
2027	947,026	195,972
2028	62,467	9,849
2029	62,466	13,466
Total payments	<u>\$ 2,391,479</u>	<u>\$ 438,734</u>

The College has commitments for SBITAs totaling \$498,906 at June 30, 2025 and \$1,098,150 at June 30, 2024.

NOTE 12 – ENDOWMENT

The College had an endowment of \$410,027 on June 30, 2025, and \$390,758 on June 30, 2024. The endowment was funded equally by a Title III grant and the College. Title III and the equivalent matching funds must be invested for 20 years. During the 20 years, the College can spend up to half of the earned interest for any of the following:

1. Costs necessary to operate the institution, including general operating and maintenance costs;
2. Costs to administer and manage the endowment fund; and
3. Costs associated with buying and selling securities, such as stockbroker commissions and fees to "load" mutual funds.

After the 20-year investment period, the College may use the endowment fund principal or interest for any educational purpose. The endowment fund was recorded as restricted certificates of deposit in the Statement of Net Position.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 12 – ENDOWMENT (Continued)

Endowment Balance		<u>June 30, 2025</u>		<u>June 30, 2024</u>
Title III funding	\$	171,000	\$	171,000
College match		171,000		171,000
Interest earned		68,027		48,758
Balance	\$	<u>410,027</u>	\$	<u>390,758</u>

NOTE 13 – CONCENTRATION RISK

The College receives significant student financial aid from the U.S. Department of Education. The disbursement of funds received under such programs generally requires compliance with terms and conditions specified in federal regulations and are subject to audit by the U.S. Department of Education and possible disallowance of certain expenditures. The College has not had any significant disallowance of student financial aid in the past and expects such amounts, if any, to be immaterial.

NOTE 14 – COMMITMENTS

The College has commitments for various construction projects and improvements including maintenance totaling \$7,617,555. See a summary of commitments by project below:

<u>Project</u>	<u>Commitment</u>
Parking Lot - Asphalt	\$ 893,401
CDB 810-096-035	1,209,311
Window Replacement	386,814
Gymnasium Bleacher Replacements	477,800
Cosmetology Lab	1,370,602
A & J Chiller Replacement	3,169,627
FY26 Capital Project Planning	110,000
Total	<u>\$ 7,617,555</u>

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

State of Illinois Department of Central Management Services Community College Health Insurance Security Fund (“CCHISF”)

Plan description. The CCHISF is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing the health benefits to retirees, as established under the plan, and associated administrative costs. CCHISF is a cost-sharing multiple-employer defined benefit post-employment healthcare plan that covers retired employees and their dependents of Illinois community college districts throughout the state of Illinois, excluding the City Colleges of Chicago. As a result of the Governor's Executive Order 12-01, the responsibilities in relation to CCHISF were transferred to the Department of Central Management Services as of July 1, 2013. The Department administers the plan with the cooperation of the State Universities Retirement System and the boards of trustees of the various community college districts.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

All members receiving benefits from the State Universities Retirement System (“SURS”) who have been full-time employees of a community college district or an association of a community college who have paid the required active member CCHISF contributions prior to retirement are eligible to participate in CCHISF. Survivors of an annuitant or benefit recipient eligible for CCHISF coverage are also eligible for coverage under CCHISF. CCHISF issues a publicly available report that can be obtained at <https://www.auditor.illinois.gov/Audit-Reports/Compliance-Agency-List/CMS/CCHISP/FY24-CMS-CCHISF-Fin-Full.pdf>.

Benefits provided. CCHISF health coverage includes provisions for medical, prescription drugs, vision, dental and behavioral health benefits. Eligibility to participate in the CCHISF is defined in the State Employees Group Insurance Act of 1971 (Act) (5 ILCS 375/3). The Act (5 ILCS 375/6.9) also establishes health benefits for community college benefit recipients and dependent beneficiaries.

Contributions. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.10) requires every active contributor of the State Universities Retirement System (SURS), who is a full-time employee of a community college district or an association of community college boards, to make contributions to the plan at the rate of 0.5% of salary through June 30, 2023 and 0.75% of salary beginning July 1, 2023. The same section of statute requires every community college district or association of community college boards that is an employer under the SURS, to contribute to the plan an amount equal to 0.5% of the salary paid to its full-time employees who participate in the plan through June 30, 2023 and 0.75% of salary beginning July 1, 2023. The State Pension Funds Continuing Appropriation Act (40 ILCS 15/1.4) requires the State to make an annual appropriation to the fund in an amount certified by the SURS Board of Trustees.

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.9) requires the Director of the Department to determine the rates and premiums for annuitants and dependent beneficiaries and establish the cost-sharing parameter, as well as funding. At the option of the board of trustees, the college districts may pay all or part of the balance of the cost of coverage for retirees from their district. Administrative costs are paid by the CCHISF. The College and the State each contributed to the OPEB plan \$284,937 and \$240,622 for the years ended June 30, 2025 and June 30, 2024, respectively.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025 and 2024, the College reported a liability of \$10,067,173 and \$10,630,241, respectively, for its proportionate share of the collective net OPEB liability. This liability reflects a reduction for State OPEB Support.

	2025	2024
College's proportionate share of the collective net OPEB liability	\$ 10,067,173	\$ 10,630,241
State's proportionate share that is associated with the College	10,077,634	10,630,318
Total	<u>\$ 20,144,807</u>	<u>\$ 20,260,559</u>

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

The collective net OPEB liability was measured as of June 30, 2024 and 2023 and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of June 30, 2023 for the 2024 liability and as of June 30, 2022 for the 2023 liability. The College's proportion of the collective net OPEB liability for June 30, 2025 was based on the College's fiscal year 2024 contributions to the OPEB plan relative to the fiscal year 2024 contributions of all participating entities. The College's proportion of the collective net OPEB liability for June 30, 2024 was based on the College's fiscal year 2023 contributions to the OPEB plan relative to the fiscal year 2023 contributions of all participating Colleges. At June 30, 2024, the College's proportion was 1.513425 percent, which was an increase of 0.008436 percent from its proportion measured as of June 30, 2023 (1.504989 percent). At June 30, 2023, the College's proportion was 1.504989 percent, which was an increase of 0.039296 percent from its proportion measured as of June 30, 2022 (1.465693 percent). For the fiscal year ended June 30, 2025 the College's proportion of the collective net OPEB liability that includes the State's proportionate share associated with the College was 3.03 percent which is a 0.02 percent increase from 3.01 percent in the prior year. For the fiscal year ended June 30, 2024 the College's proportion of the collective net OPEB liability that includes the State's proportionate share associated with the College was 3.01 percent which is a 0.08 percent increase from 2.93 percent in the prior year.

For the years ended June 30, 2025 and 2024, the College recognized OPEB expense (income) of \$(7,782,426) and \$(8,146,066), respectively. The College's proportionate share of collective OPEB expense is recognized as an on-behalf payment as both revenue and expense in the College's financial statements. The basis of allocation used is the actual OPEB expense for contributing entities. As a result, the College recognized on-behalf revenue and OPEB expense of \$(3,816,115) in 2025 and \$(3,856,232) in 2024.

For the years ended June 30, 2025 and 2024, the College recognized OPEB income of \$7,842,979 and \$8,430,223, respectively, for both of the College's OPEB plans in the aggregate.

At June 30, 2025 and 2024, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 127,627	\$ 3,033,191	\$ 159,966	\$ 3,200,306
Changes of assumptions	74,443	7,314,411	-	10,392,010
Net difference between projected and actual earnings on OPEB plan investments	-	4,989	-	2,547
Changes in proportion and differences between College contributions and proportionate share of contributions	603,553	520,589	621,303	898,104
College contributions subsequent to the measurement date	284,937	-	240,622	-
Total	<u>\$ 1,090,560</u>	<u>\$10,873,180</u>	<u>\$ 1,021,891</u>	<u>\$14,492,967</u>

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Of the total amount reported as deferred outflows of resources related to OPEB, \$284,937 resulting from College contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the collective net OPEB liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the College's OPEB expense as follows:

Year ended June 30:	
2026	\$ (3,881,829)
2027	(3,345,567)
2028	(2,584,002)
2029	(124,718)
2030	(131,441)
	<u>\$ (10,067,557)</u>

Actuarial assumptions. The total OPEB liability was determined by an actuarial valuation as of June 30, 2023 and June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25% at June 30, 2023 and 2.25% at June 30, 2022
Salary increases	At June 30, 2023: Depends on service and ranges from 12.75% at less than 1 year of service to 3.50% at 34 or more years of service. Salary increase includes a 3.00% wage inflation assumption. At June 30, 2022: Depends on service and ranges from 12.75% at less than 1 year of service to 3.50% at 34 or more years of service. Salary increase includes a 3.00% wage inflation assumption.
Investment rate of return	0%, net of OPEB plan investment expense, including inflation.
Healthcare cost trend rates	At June 30, 2023: Actual trend used for fiscal year 2025 based on premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041. At June 30, 2022: Actual trend used for fiscal year 2024 based on premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033, and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Mortality rates for retirement and beneficiary annuitants were based on the Pub-2010 Healthy Retiree Mortality Table and PubT-2010 Healthy Retiree Mortality Table. Mortality rates for disabled annuitants were based on the Pub-2010 Disabled Retiree Mortality Table. Mortality rates for pre-retirement were based on the Pub-2010 Employee Mortality Table and PubT-2010 Employee Mortality Table. Tables were adjusted for SURS experience. All tables reflect future mortality improvements using Projection Sale MP-2020 at June 30, 2023.

Mortality rates for retirement and beneficiary annuitants were based on the Pub-2010 Healthy Retiree Mortality Table and PubT-2010 Healthy Retiree Mortality Table. Mortality rates for disabled annuitants were based on the Pub-2010 Disabled Retiree Mortality Table. Mortality rates for pre-retirement were based on the Pub-2010 Employee Mortality Table and PubT-2010 Employee Mortality Table. Tables were adjusted for SURS experience. All tables reflect future mortality improvements using Projection Sale MP-2020 at June 30, 2022.

The actuarial assumptions used in the actuarial valuation as of June 30, 2023 were based on the results of an actuarial experience study for the period June 30, 2017 to June 30, 2020. The actuarial assumptions used in the actuarial valuation as of June 30, 2022 were based on the results of an actuarial experience study for the period June 30, 2017 to June 30, 2020.

Discount rate. Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since CCHISF is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year municipal GO AA index" was used as of the measurement date. The discount rates are 3.69% as of June 30, 2022, 3.86% as of June 30, 2023, and 3.97% as of June 30, 2024. This is an increase of 0.17% from 2022 to 2023 and an increase of 0.11% from 2023 to 2024.

During the Plan years ending June 30, 2024 and 2023, the trust earned \$277,000 and \$168,000 in interest, respectively, and due to a significant benefit payable, the fair value of assets at June 30, 2024 and 2023, is a negative \$103.6 million and a negative \$107.1 million, respectively. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the investment return assumption was set to zero.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Sensitivity of the College's proportionate share of the collective net OPEB liability to changes in the discount rate. The following presents the College's proportionate share of the collective net OPEB liability, as well as what the College's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

		2025		
		1% Decrease (2.97%)	Discount Rate (3.97%)	1% Increase (4.97%)
College's proportionate share of the collective net OPEB liability	\$	10,998,531	\$ 10,067,173	\$ 9,269,811

		2024		
		1% Decrease (2.86%)	Discount Rate (3.86%)	1% Increase (4.86%)
College's proportionate share of the collective net OPEB liability	\$	11,597,699	\$ 10,630,241	\$ 9,797,171

Sensitivity of the College's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates. The following presents the College's proportionate share of the collective net OPEB liability, as well as what the College's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point higher or lower than the current healthcare cost trend rates.

		2025		
		1% Decrease (a)	Healthcare Cost Trend Rates Assumption	1% Increase (b)
College's proportionate share of the collective net OPEB liability	\$	9,045,303	\$ 10,067,173	\$ 11,305,092

Current healthcare trend rates -

Pre-Medicare per capita costs: 9.02% in 2025, 8.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2041.

Post-Medicare per capita costs: Based on actual increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.

(a) One percentage point decrease in current healthcare trend rates -

Pre-Medicare per capita costs: 8.02% in 2025, 7.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2041.

Post-Medicare per capita costs: Based on actual increase in 2025, 14.00% from 2026 to 2030, 6.00% in 2031 decreasing ratably to an ultimate trend rate of 3.25% in 2041.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 15 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

(b) One percentage point increase in current healthcare trend rates -

Pre-Medicare per capita costs: 10.02% in 2025, 9.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2041.

Post-Medicare per capita costs: Based on actual increase in 2025, 16.00% from 2026 to 2030, 8.00% in 2031 decreasing ratably to an ultimate trend rate of 5.25% in 2041.

	2024		
	1% Decrease (a)	Healthcare Cost Trend Rates Assumption	1% Increase (b)
College's proportionate share of the collective net OPEB liability	\$ 9,548,516	\$ 10,630,241	\$ 11,934,657

Current healthcare trend rates -

Pre-Medicare per capita costs: 9.14% in 2024, 8.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2040.

Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.

(a) One percentage point decrease in current healthcare trend rates -

Pre-Medicare per capita costs: 8.14% in 2024, 7.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2040.

Post-Medicare per capita costs: 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034 decreasing ratably to an ultimate trend rate of 3.25% in 2040.

(b) One percentage point increase in current healthcare trend rates -

Pre-Medicare per capita costs: 10.14% in 2024, 9.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2040.

Post-Medicare per capita costs: 0.00% from 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2040.

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued CCHISF financial report.

(Continued)

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 16 – TAX ABATEMENTS

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The College is affected by Cook County's Class 6b property tax incentive program. The purpose of the Class 6b program is to encourage industrial development throughout Cook County by offering a real estate tax incentive for the development of new industrial facilities, the rehabilitation of existing industrial structures, and the industrial reutilization of abandoned buildings. The goal of the program is to attract new industry, stimulate expansion and retention of existing industry, and increase employment opportunities.

Properties receiving a Class 6b incentive are assessed at 10% of market value for the first 10 years, 15% in the 11th year, and 20% in the 12th year. This constitutes a substantial reduction in the level of assessment and results in significant tax savings. In the absence of this incentive, industrial real estate would normally be assessed at 25% of its market value.

Municipalities within the College area have granted Class 6b incentives to businesses that, as a result, have occupied abandoned properties, constructed new buildings, or expanded existing facilities. In many instances, the program has produced more property tax revenue for the College and the other impacted taxing districts than would have been generated if the development had not occurred. The College's tax revenues are reduced due to the agreements entered into by these municipalities.

For the fiscal years ending June 30, 2025 and 2024, the College's share of the abatement granted to the Class 6b properties was approximately \$2,224,000 and \$2,153,000 respectively.

NOTE 17 – DEFINED CONTRIBUTION PENSION PLAN

Plan Description: The College contributes to the Retirement Savings Plan (RSP) administered by the State Universities Retirement System (SURS), a cost-sharing multiple-employer defined contribution pension plan with a special funding situation whereby the State of Illinois (State) makes substantially all required contributions on behalf of the participating employers. SURS was established July 21, 1941, to provide retirement annuities and other benefits for staff members and employees of state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents, and other beneficiaries of such employees. SURS is governed by Chapter 40, Act 5, Article 15 of the *Illinois Compiled Statutes*. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by accessing the website at www.SURS.org. The RSP and its benefit terms were established and may be amended by the State's General Assembly.

Benefits Provided: A defined contribution pension plan, originally called the Self-Managed Plan, was added to SURS benefit offerings as a result of Public Act 90-0448, effective January 1, 1998. The plan was renamed the RSP effective September 1, 2020, after an extensive plan redesign. New employees are allowed six months after their date of hire to make an irrevocable election whether to participate in either the traditional or portable defined benefit pension plans or the RSP. A summary of the benefit provisions as of June 30, 2024 and 2023, can be found in SURS Annual Comprehensive Financial Report- Notes to the Financial Statements.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO FINANCIAL STATEMENTS
June 30, 2025 and 2024

NOTE 17 – DEFINED CONTRIBUTION PENSION PLAN (Continued)

Contributions: All employees who have elected to participate in the RSP are required to contribute 8.0% of their annual covered earnings. Section 15-158.2(h) of the Illinois Pension Code provides for an employer contribution to the RSP of 7.6% of employee earnings. The State is primarily responsible for contributing to the RSP on behalf of the individual employers. Employers are required to make the 7.6% contribution for employee earnings paid from “trust, federal, and other funds” as described in Section 15-155(b) of the Illinois Pension Code. The contribution requirements of plan members and employers were established and may be amended by the State’s General Assembly.

Forfeitures: Employees are not vested in employer contributions to the RSP until they have attained five years of service credit. Should an employee leave SURS-covered employment with less than five years of service credit, the portion of the employee’s RSP account designated as employer contributions is forfeited. Employees who later return to SURS-covered employment will have these forfeited employer contributions reinstated to their account, so long as the employee’s own contributions remain in the account. Forfeited employer contributions are managed by SURS and are used both to reinstate previously forfeited contributions and to fund a portion of the State’s contributions on behalf of the individual employers. The vesting and forfeiture provisions of the RSP were established and may be amended by the State’s General Assembly.

Pension Expense Related to Defined Contribution Pensions

Defined Contribution Pension Expense: For the year ended June 30, 2024, the State’s contributions to the RSP on behalf of individual employers totaled \$96,741,887. Of this amount, \$89,857,115 was funded via an appropriation from the State and \$6,884,772 was funded from previously forfeited contributions.

For the year ended June 30, 2023, the State’s contributions to the RSP on behalf of individual employers totaled \$90,330,044. Of this amount, \$81,991,471 was funded via an appropriation from the State and \$8,338,573 was funded from previously forfeited contributions.

Employer Proportionate Share of Defined Contribution Pension Expense: The employer proportionate share of collective defined contribution pension expense is recognized as nonoperating revenue with matching operating expense (compensation and benefits) in the financial statements. The basis of allocation used in the proportionate share of collective defined contribution pension expense is the actual reported pensionable contributions made to the RSP during fiscal year 2024. The College’s share of pensionable contributions was 0.3220%. As a result, the College recognized revenue and defined contribution pension expense of \$311,480 from this special funding situation during the year ended June 30, 2025, of which \$22,167 constituted forfeitures.

For fiscal year 2024, the basis of allocation used in the proportionate share of collective defined contribution pension expense is the actual reported pensionable contributions made to the RSP during fiscal year 2023. The College’s share of pensionable contributions was 0.3463%. As a result, the College recognized revenue and defined contribution pension expense of \$312,768 from this special funding situation during the year ended June 30, 2024, of which \$28,872 constituted forfeitures.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
REQUIRED SUPPLEMENTARY INFORMATION
SURS
SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2016	2017	2018	2019	2020
College's Proportion of the Net Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%
College's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -	\$ -	\$ -
Nonemployer Contributing Entities' Proportionate Share of the Net Pension Liability associated with the College	<u>221,197,087</u>	<u>246,372,566</u>	<u>243,854,184</u>	<u>255,149,486</u>	<u>270,571,791</u>
Total	<u>\$ 221,197,087</u>	<u>\$ 246,372,566</u>	<u>\$ 243,854,184</u>	<u>\$ 255,149,486</u>	<u>\$ 270,571,791</u>
College's Covered Payroll	\$ 33,896,931	\$ 34,269,595	\$ 33,823,367	\$ 33,178,451	\$ 34,080,945
College's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%
SURS Plan Net Position as a Percentage of Total Pension Liability	42.37%	39.57%	42.04%	41.27%	40.71%
	2021	2022	2023	2024	2025
College's Proportion of the Net Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%
College's Proportionate Share of the Net Pension Liability	\$ -	\$ -	\$ -	\$ -	\$ -
Nonemployer Contributing Entities' Proportionate Share of the Net Pension Liability associated with the College	<u>274,882,313</u>	<u>256,109,268</u>	<u>245,581,612</u>	<u>248,415,618</u>	<u>257,755,975</u>
Total	<u>\$ 274,882,313</u>	<u>\$ 256,109,268</u>	<u>\$ 245,581,612</u>	<u>\$ 248,415,618</u>	<u>\$ 257,755,975</u>
College's Covered Payroll	\$ 33,393,878	\$ 31,495,655	\$ 32,172,740	\$ 34,063,508	\$ 36,109,006
College's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	0.00%	0.00%	0.00%	0.00%	0.00%
SURS Plan Net Position as a Percentage of Total Pension Liability	39.05%	45.45%	43.65%	44.06%	44.60%

Note: The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
REQUIRED SUPPLEMENTARY INFORMATION
SURS
SCHEDULE OF COLLEGE CONTRIBUTIONS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Federal, Trust, Grant and Other Contribution	\$ 19,340	\$ 12,032	\$ 25,207	\$ 29,631	\$ 40,627	\$ 40,046	\$ 35,611	\$ 16,911	\$ 8,775	\$ 6,816
Contribution in relation to Required Contribution	<u>19,340</u>	<u>12,032</u>	<u>25,207</u>	<u>29,631</u>	<u>40,627</u>	<u>40,046</u>	<u>35,611</u>	<u>16,911</u>	<u>8,775</u>	<u>6,816</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College Covered Payroll	\$ 152,403	\$ 94,815	\$ 198,637	\$ 233,499	\$ 320,150	\$ 315,570	\$ 280,623	\$ 133,262	\$ 69,149	\$ 53,712
Contributions as a Percentage of Covered Payroll	12.69%	12.69%	12.69%	12.69%	12.69%	12.69%	12.69%	12.69%	12.69%	12.69%

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
REQUIRED SUPPLEMENTARY INFORMATION
SURS
SCHEDULE OF COLLEGE CONTRIBUTIONS

Changes of benefit terms: Public Act 103-0080, effective June 9, 2023, created a disability benefit for police officers injured in the line of duty on or after January 1, 2022. This benefit was first reflected in the Total Pension Liability as of June 30, 2023. Public Act 103-0548, effective August 11, 2023, made changes to the calculation of service and eliminated the part-time adjustment for participants on or after September 1, 2024. This change was first reflected in the Total Pension Liability as of June 30, 2024.

Changes of assumptions: In accordance with Illinois Compiled Statutes, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest and salary of the members and benefit recipients of SURS. An experience review for the years June 30, 2010 to June 30, 2014 was performed in February 2015, resulting in the adoption of new assumptions as of June 30, 2015. An experience review for the years June 30, 2014 to June 30, 2017 was performed in February 2018, resulting in the adoption of new assumptions as of June 30, 2018. An experience review for the years June 30, 2017 to June 30, 2020 was performed in Spring 2021, resulting in the adoption of new assumptions as of June 30, 2021. These assumptions are listed below and remained the same for the June 30, 2022 actuarial valuation. Only the disability rates assumption changed for the June 30, 2023 actuarial valuation. An experience review for the years June 30, 2020, to June 30, 2023, was performed in Spring 2024, resulting in the adoption of new assumptions as of June 30, 2024.

- Mortality rates: Change from the RP 2000 Mortality table projected to 2017, sex distinct, to the RP-2014 mortality tables with projected generational mortality improvement. Change to a separate mortality assumption for disabled participants as of June 30, 2018. In the fiscal year ended June 30, 2019 the RP-2014 mortality tables with projected generational mortality improvements were maintained however, the projections scale was updated from MP-2014 to MP-2017 scale. In the fiscal year ended June 30, 2022, change from the RP-2014 to the Pub-2010 mortality tables and update the projection scale from the MP-2017 to the MP-2020 scale. In the fiscal year ended June 30, 2025, update the projection scale to the MP-2021 scale, with separate rates for academic, non-academic, and public safety members.
- Salary increase: Change assumption to service-based rates, ranging from 3.75 percent to 15.00 percent based on years of service, with underlying wage inflation of 3.75 percent through June 30, 2018. In the fiscal year ended June 30, 2019, a decrease in the overall assumed salary increase rates, ranging from 3.25 percent to 12.25 percent based on years of service, with underlying wage inflation of 2.25 percent. In the fiscal year ended June 30, 2022, change in the overall assumed salary increase rates, ranging from 3.00 percent to 12.75 percent based on years of service. In the fiscal year ended June 30, 2025, change in the overall assumed salary increase rates, ranging from 3.15 percent to 15.00 percent based on years of service, with an underlying wage inflation rate of 2.40 percent. Separate rates of increase are assumed for members in academic and non-academic positions.
- Normal retirement rates: Change to retirement rates at ages younger than 60, age 66, and ages 70-79 to reflect observed experiences through June 30, 2018. In the fiscal year ended June 30, 2019, a slight increase in the retirement rate at age 50. No change to the rates for ages 60-61, 67-74 and 80 plus, but a slight decrease in rates at all other ages. A rate of 50 percent if the member has 40 or more years of service and is younger than age 80. For the fiscal year ended June 30, 2022, establish separate rates for members in academic positions and non-academic positions to reflect that retirement rates for academic positions are lower than for non-academic positions. For the fiscal year ended June 30, 2025, establish separate rates for public safety positions.

(Continued)

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
REQUIRED SUPPLEMENTARY INFORMATION
SURS
SCHEDULE OF COLLEGE CONTRIBUTIONS

- Early retirement rates: Change to a slight increase to the rates at ages 55 and 56 through June 30, 2018. In the fiscal year ended June 30, 2019, a decrease in rates for all Tier 1 early retirement eligibility ages (55-59). For the fiscal year ended June 30, 2022, establish separate rates for members in academic positions and non-academic positions to reflect that retirement rates for academic positions are lower than for non-academic positions.
- Turnover rates: Change rates to produce lower expected turnover for members with less than 10 years of service and higher turnover for members with more than 10 years of service. For the fiscal year ended June 30, 2022, change rates to produce slightly lower expected turnover for most members.
- Disability rates: Decrease current rates to reflect that certain members who receive disability benefits do not receive the benefits on a long-term basis. For the fiscal year ended June 30, 2022, establish separate rates for members in academic positions and non-academic positions. For the fiscal year ended June 30, 2023, 50% of police officer disability incidence is assumed to be line-of-duty related.
- Investment return: Decrease the investment return assumption to 6.75% This reflects maintaining an assumed real rate of return of 4.50% and decreasing the underlying assumed price inflation to 2.25%. For the fiscal year ended June 30, 2022, decrease the investment return assumption to 6.50%.
- Effective rate of interest: Decrease the long-term assumption for the effective rate of interest for crediting the money purchase accounts to 6.75% (effective July 2, 2019). For the fiscal year ended June 30, 2025, the long-term assumption for the effective rate of interest for crediting the money purchase accounts increased to 7.00%.
- Discount rate: In fiscal year 2018, the discount rate increased from 7.01% to 7.09%. In fiscal year 2019, the discount rate decreased from 7.09% to 6.65%. In fiscal year 2020, the discount rate decreased from 6.65% to 6.59%. In fiscal year 2021, the discount rate decreased from 6.59% to 6.49%. In fiscal year 2022, the discount rate decreased from 6.49% to 6.12%. In fiscal year 2023, the discount rate increased from 6.12% to 6.39%.
- Plan election: For the fiscal year ended June 30, 2022, change plan election assumptions to 75% Tier 2 and 25% Retirement Savings Plan (RSP) for non-academic members. Change plan election assumptions to 55% Tier 2 and 45% RSP for academic members.
- Cost of living adjustment: Annual annuity increases are assumed to be 3.00% for Tier 1 members and 1.20% for Tier 2 members.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
REQUIRED SUPPLEMENTARY INFORMATION
CCHISF PLAN
SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY

	2025	2024	2023	2022	2021	2020	2019	2018	2017
College's proportion of the collective net OPEB liability	1.51%	1.50%	1.47%	1.48%	1.49%	1.51%	1.56%	1.62%	1.58%
College's proportionate share of the collective net OPEB liability	\$ 10,067,173	\$ 10,630,241	\$ 10,033,549	\$ 25,638,269	\$ 27,176,640	\$ 28,536,659	\$ 29,374,329	\$ 29,461,982	\$ 28,695,747
State's proportionate share of the collective net OPEB liability associated with the College	<u>10,077,634</u>	<u>10,630,318</u>	<u>10,028,806</u>	<u>25,599,110</u>	<u>27,159,150</u>	<u>28,516,961</u>	<u>29,409,928</u>	<u>29,075,348</u>	<u>29,902,740</u>
Total	<u>\$ 20,144,807</u>	<u>\$ 21,260,559</u>	<u>\$ 20,062,355</u>	<u>\$ 51,237,379</u>	<u>\$ 54,335,790</u>	<u>\$ 57,053,620</u>	<u>\$ 58,784,257</u>	<u>\$ 58,537,330</u>	<u>\$ 58,598,487</u>
College's covered payroll	\$ 48,124,400	\$ 29,771,000	\$ 27,644,400	\$ 27,470,600	\$ 27,423,800	\$ 27,127,800	\$ 27,213,080	\$ 28,032,400	\$ 28,582,400
College's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	21%	36%	36%	93%	99%	105%	108%	105%	100%
Plan fiduciary net position as a percentage of total OPEB liability	-18.45%	-17.87%	-22.03%	-6.38%	-5.07%	-4.13%	-3.54%	-2.87%	Not Available

*This schedule is presented to illustrate the requirement to show information for 10 years. However, information is presented for as many years as available.

Notes to schedule: The discount rate changed from 2.85% to 3.56% for 2018. The discount rate changed from 3.56% to 3.62% for 2019. The discount rate changed from 3.62% to 3.13% for 2020. The discount rate changed from 3.13% to 2.45% for 2021. The discount rate changed from 2.45% to 1.92% for 2022. The discount rate changed from 1.92% to 3.69% for 2023. The discount rate changed from 3.69% to 3.86% for 2024. The discount rate changed from 3.86% to 3.97% for 2025. Also, the amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
REQUIRED SUPPLEMENTARY INFORMATION
CCHISF PLAN
SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Statutorily required contribution	\$ 284,937	\$ 240,622	\$ 148,855	\$ 138,222	\$ 137,353
Contributions in relation to the statutorily required contribution	<u>(284,937)</u>	<u>(240,622)</u>	<u>(148,855)</u>	<u>(138,222)</u>	<u>(137,353)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 56,987,400	\$ 48,124,400	\$ 29,771,000	\$ 27,644,400	\$ 27,470,600
Contributions as a percentage of covered payroll	0.50%	0.50%	0.50%	0.50%	0.50%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutorily required contribution	\$ 137,119	\$ 135,639	\$ 136,065	\$ 140,162	\$ 142,902
Contributions in relation to the statutorily required contribution	<u>(137,119)</u>	<u>(135,639)</u>	<u>(136,065)</u>	<u>(140,162)</u>	<u>(142,902)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 27,423,800	\$ 27,127,800	\$ 27,213,080	\$ 28,032,400	\$ 28,582,400
Contributions as a percentage of covered payroll	0.50%	0.50%	0.50%	0.50%	0.50%

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
REQUIRED SUPPLEMENTARY INFORMATION
TRITON OPEB PLAN
SCHEDULE OF CHANGES IN THE COLLEGE'S TOTAL OPEB LIABILITY AND RELATED RATIOS

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	70,545	66,935	64,812	29,316	27,716	38,922	38,661	28,213
Changes of Benefit Terms	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	-	-	(510,491)	-	1,737	-	(308,776)	-
Changes in Assumptions	-	55,147	135,299	6,964	(145,364)	(13,306)	(14,043)	(88,764)
Benefit Payments	(160,021)	(167,311)	(87,517)	(87,517)	(71,797)	(63,704)	(68,030)	(46,441)
Net Change in Total OPEB Liability	(89,476)	(45,229)	(397,897)	(51,237)	(187,708)	(38,088)	(352,188)	(106,992)
Total OPEB Liability - Beginning	1,902,883	1,813,407	1,768,178	1,370,281	1,319,044	1,131,336	1,093,248	741,060
Total OPEB Liability - Ending (a)	<u>\$ 1,813,407</u>	<u>\$ 1,768,178</u>	<u>\$ 1,370,281</u>	<u>\$ 1,319,044</u>	<u>\$ 1,131,336</u>	<u>\$ 1,093,248</u>	<u>\$ 741,060</u>	<u>\$ 634,068</u>
Covered Employee Payroll	\$ 18,297,076	\$ 22,222,673	\$ 23,978,535	\$ 22,192,268	\$ 22,913,517	\$ 24,767,697	N/A	N/A
Employer Net OPEB Liability as a Percentage of Covered Employee Payroll	9.91%	7.96%	5.71%	5.94%	4.94%	4.41%	N/A	N/A

*This is a 10-year schedule. However, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of data will be presented.

Notes to Schedule: There were no fiduciary assets in the Triton OPEB plan. There are no active plan members who will be eligible for postretirement benefits upon retirement. Therefore, there is no covered employee payroll for the fiscal years ended June 30, 2024 and June 30, 2025.

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Statistical Section

This statistical section of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary, and required supplementary information says about the College's overall financial health. Below is a description of the types of statistical schedules.

- Financial Trends – These schedules contain trend information to help the reader understand how the College's financial performance has changed over time.
- Revenue Capacity – These schedules contain information to help the reader assess the College's most significant local revenue source, the property tax.
- Debt Capacity – These schedules represent information to help the reader assess the affordability of the College's current levels of outstanding debt and the College's ability to issue additional debt in the future.
- Demographic and Economic Information – These schedules offer demographic and economic indicators to help the reader understand the environment within which the College's financial activities take place.
- Operating Information – These schedules contain service and infrastructure data to help the reader understand how the information in the College's report relates to the services the College provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

TABLE 1

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 504

Financial Trends
Net Position by Component

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net Position:										
Net Investment in capital assets	\$ 46,545,100	\$ 40,185,096	\$ 35,600,789	\$ 32,036,418	\$ 33,280,615	\$ 36,313,625	\$ 37,499,058	\$ 40,277,873	\$ 38,738,784	\$ 49,352,394
Restricted										
Capital projects	4,610,528	5,470,417	5,896,968	5,736,407	5,531,299	5,864,747	5,712,797	5,779,235	5,911,955	6,432,744
Working cash	-	-	10,483,023	10,483,023	10,482,966	10,482,913	10,482,791	10,482,601	10,482,457	10,479,516
Other	-	-	-	-	-	-	-	-	-	176,291
Unrestricted	27,351,180	25,658,804	4,843,810	(5,843,088)	(20,346,971)	(30,955,346)	(28,146,284)	(25,285,753)	8,494,758	3,849,240
Total Net Position	\$ 78,506,808	\$ 71,314,317	\$ 56,824,590	\$ 42,412,760	\$ 28,947,909	\$ 21,705,939	\$ 25,548,362	\$ 31,253,956	\$ 63,627,954	\$ 70,290,185

Source: Triton College Annual Comprehensive Financial Reports

Note: GASB 75 was implemented in 2018, restating net position by (\$30,056,413).

In 2024, Illinois statutes were revised to remove restrictions related to the working cash funds.

See accompanying independent auditor's report.

TABLE 2

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 504

Financial Trends
Changes in Net Position

	2025	2024	2023	2022	2021
OPERATING REVENUES					
Student tuition and fees, net of scholarship allowances	\$ 18,294,988	\$ 18,125,435	\$ 16,681,247	\$ 17,521,714	\$ 17,123,613
Auxiliary enterprises revenue:	2,543,318	2,623,423	3,478,617	2,969,008	3,214,259
Total operating revenues	20,838,306	20,748,858	20,159,864	20,490,722	20,337,872
OPERATING EXPENSES					
Instruction	26,156,482	23,559,434	23,102,807	28,115,633	30,872,236
Academic support	6,673,371	7,092,823	7,292,863	8,126,706	9,906,256
Student services	9,917,152	10,190,531	9,372,711	9,636,928	11,821,785
Public services	2,476,079	2,602,481	2,027,169	2,216,903	2,369,212
Operation and maintenance	11,901,580	11,575,455	10,842,982	12,070,555	12,669,197
Institutional support	16,799,742	15,965,926	14,683,590	18,754,885	21,188,240
Depreciation and amortization	6,598,249	6,214,319	6,634,116	5,993,361	5,593,052
Scholarship and fellowships	13,437,299	12,864,476	10,193,530	17,325,418	10,552,133
Auxiliary enterprises	4,340,833	3,918,858	3,491,502	3,781,996	3,604,789
Total operating expenses	98,300,787	93,984,303	87,641,270	106,022,385	108,576,900
Operating loss	(77,462,481)	(73,235,445)	(67,481,406)	(85,531,663)	(88,239,028)
NON-OPERATING REVENUES (EXPENSES)					
Local property taxes	35,387,012	36,947,709	38,050,862	37,017,780	31,879,853
State appropriations	27,408,445	29,347,010	25,062,653	31,895,539	40,459,056
Federal grants and contracts	17,821,783	15,402,594	16,921,679	30,530,744	23,444,777
Local grants and contracts	332,904	297,083	356,060	330,780	433,184
Net investment income	2,490,071	2,361,583	1,088,365	156,159	57,135
Interest	(675,900)	(713,663)	(885,806)	(934,488)	(1,374,450)
Net non-operating revenues (expenses)	82,764,315	83,642,316	80,593,813	98,996,514	94,899,555
Net increase (decrease) in net position before capital contributions	5,301,834	10,406,871	13,112,407	13,464,851	6,660,527
CAPITAL CONTRIBUTIONS					
State capital appropriations	1,890,657	4,082,856	1,299,423	-	-
Total capital contributions	1,890,657	4,082,856	1,299,423	-	-
CHANGE IN NET POSITION	\$ 7,192,491	\$ 14,489,727	\$ 14,411,830	\$ 13,464,851	\$ 6,660,527

Sources: Triton College Annual Comprehensive Financial Reports and general ledger reports

See accompanying independent auditor's report.

TABLE 2

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 504

Financial Trends
Changes in Net Position

	2020	2019	2018	2017	2016
OPERATING REVENUES					
Student tuition and fees, net of scholarship allowances	\$ 17,999,255	\$ 17,951,393	\$ 16,629,194	\$ 17,380,252	\$ 17,094,995
Auxiliary enterprises revenue:	3,013,419	3,345,570	2,037,153	1,459,207	1,299,320
Total operating revenues	21,012,674	21,296,963	18,666,347	18,839,459	18,394,315
OPERATING EXPENSES					
Instruction	32,900,292	32,426,577	33,510,111	30,373,513	28,878,578
Academic support	9,304,887	8,933,969	7,570,318	7,096,506	5,961,762
Student services	10,434,870	8,419,866	8,334,234	8,007,225	7,886,078
Public services	2,959,457	3,117,541	3,192,413	2,997,726	2,909,156
Operation and maintenance	13,934,441	14,105,661	13,160,270	11,690,269	14,442,966
Institutional support	20,597,374	19,115,438	18,908,995	18,605,535	16,141,534
Depreciation and amortization	5,856,860	5,837,556	5,870,395	5,440,751	5,797,051
Scholarship and fellowships	10,682,829	7,533,704	6,737,124	6,320,584	6,047,294
Auxiliary enterprises	3,919,827	3,573,588	3,276,684	2,973,055	2,681,035
Total operating expenses	110,590,837	103,063,900	100,560,544	93,505,164	90,745,454
Operating loss	(89,578,163)	(81,766,937)	(81,894,197)	(74,665,705)	(72,351,139)
NON-OPERATING REVENUES (EXPENSES)					
Local property taxes	30,129,840	29,158,313	27,594,211	28,053,373	27,012,230
State appropriations	39,326,145	34,269,814	38,549,691	27,312,006	24,049,207
Federal grants and contracts	17,589,182	13,710,220	14,742,834	13,321,997	13,902,028
Local grants and contracts	340,208	435,648	414,991	584,872	364,711
Net investment income	311,742	532,516	295,316	296,276	338,132
Interest	(1,961,377)	(2,035,168)	(2,030,431)	(1,565,050)	(8,545)
Net non-operating revenues (expenses)	85,735,740	76,071,343	79,566,612	68,003,474	65,657,763
Net increase (decrease) in net position before capital contributions	(3,842,423)	(5,695,594)	(2,327,585)	(6,662,231)	(6,693,376)
CAPITAL CONTRIBUTIONS					
State capital appropriations	-	-	-	-	-
Total capital contributions	-	-	-	-	-
CHANGE IN NET POSITION	\$ (3,842,423)	\$ (5,695,594)	\$ (2,327,585)	\$ (6,662,231)	\$ (6,693,376)

Sources: Triton College Annual Comprehensive Financial Reports and general ledger reports
See accompanying independent auditor's report.

TABLE 3

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 504**

Revenue Capacity
Assessed Value and Actual Value of Taxable Property

Levy Year		Total Taxable Assessed Value	Total Direct Tax Rate		Estimated Actual Taxable Value	Estimated Actual Taxable Value
2024	\$	13,084,160,072	0.2708	\$	39,252,480,216	33.333%
2023		12,987,919,584	0.2607		38,963,758,752	33.333%
2022		10,925,613,446	0.3028		32,776,840,338	33.333%
2021		10,022,141,603	0.3150		30,066,424,809	33.333%
2020		10,882,512,735	0.2813		32,647,538,205	33.333%
2019		9,542,801,271	0.3058		28,628,403,813	33.333%
2018		8,759,092,089	0.3236		26,277,276,267	33.333%
2017		9,012,128,450	0.3054		27,036,385,350	33.333%
2016		8,109,255,966	0.3295		24,327,767,898	33.333%
2015		7,505,068,738	0.3519		22,515,206,214	33.333%

Data Sources:

Office of the County Clerk for Cook County; Cook County comprises 100% of Triton College District 504.

See accompanying independent auditor's report.

TABLE 4
TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Revenue Capacity
Schedule of Property Taxes – Assessed Valuations,
Rates, Extensions, and Collections

Property tax levy year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed valuation (000's)	\$ 39,252,480	\$ 38,963,759	\$ 32,776,840	\$ 30,066,425	\$ 32,647,538	\$ 28,628,404	\$ 26,277,276	\$ 27,036,385	\$ 24,327,768	\$ 22,515,206
Tax rates:										
Education Fund	\$ 0.1798	\$ 0.1732	\$ 0.1985	\$ 0.2100	\$ 0.1896	\$ 0.2061	\$ 0.2179	\$ 0.2056	\$ 0.2218	\$ 0.2369
Audit Fund	0.0012	0.0012	0.0013	0.0014	0.0013	0.0014	0.0015	0.0014	0.0015	0.0015
Tort Liability Fund	0.0214	0.0214	0.0270	0.0286	0.0258	0.0280	0.0297	0.0280	0.0302	0.0322
Workers' Compensation Fund	0.0025	0.0024	0.0028	0.0029	0.0026	0.0029	0.0030	0.0029	0.0031	0.0034
Unemployment Insurance Fund	0.0006	0.0005	0.0006	0.0007	0.0006	0.0006	0.0007	0.0006	0.0007	0.0007
Operations and Maintenance Fund	0.0559	0.0534	0.0607	0.0609	0.0549	0.0596	0.0631	0.0595	0.0642	0.0686
Life Safety Fund	0.0024	0.0024	0.0028	0.0031	0.0028	0.0032	0.0035	0.0034	0.0037	0.0040
Medicare Fund	0.0038	0.0037	0.0038	0.0041	0.0037	0.0040	0.0042	0.0040	0.0043	0.0046
Levy Adjustment PA 102-0519	0.0032	0.0025	0.0053	0.0033	-	-	-	-	-	-
	<u>\$ 0.2708</u>	<u>\$ 0.2607</u>	<u>\$ 0.3028</u>	<u>\$ 0.3150</u>	<u>\$ 0.2813</u>	<u>\$ 0.3058</u>	<u>\$ 0.3236</u>	<u>\$ 0.3054</u>	<u>\$ 0.3295</u>	<u>\$ 0.3519</u>
Tax extensions:										
Education Fund	\$ 23,293,642	\$ 22,499,049	\$ 21,682,888	\$ 21,051,348	\$ 20,634,935	\$ 19,663,418	\$ 19,081,697	\$ 18,525,919	\$ 17,986,329	\$ 17,778,479
Audit Fund	155,479	150,897	146,502	142,235	139,421	132,917	129,046	125,287	121,638	114,643
Tort Liability Fund	2,780,617	2,780,561	2,949,574	2,863,664	2,807,017	2,676,083	2,598,139	2,522,465	2,448,995	2,413,589
Workers' Compensation Fund	321,194	311,855	302,772	293,953	288,138	274,697	266,696	258,928	251,386	252,216
Unemployment Insurance Fund	72,557	70,419	68,368	66,377	65,063	62,028	60,221	58,467	56,764	53,500
Operations and Maintenance Fund	7,237,818	6,937,076	6,635,025	6,102,628	5,977,244	5,688,892	5,523,196	5,362,326	5,206,142	5,150,774
Life Safety Fund	309,015	309,000	309,000	306,055	304,669	309,000	309,000	309,043	300,042	299,633
Medicare Fund	498,570	484,073	419,974	407,742	399,676	381,032	369,934	359,159	348,698	343,930
Levy Adjustment PA 102-0519	411,761	319,105	580,557	333,089	-	-	-	-	-	-
	<u>\$ 35,080,653</u>	<u>\$ 33,862,035</u>	<u>\$ 33,094,660</u>	<u>\$ 31,567,091</u>	<u>\$ 30,616,163</u>	<u>\$ 29,188,067</u>	<u>\$ 28,337,929</u>	<u>\$ 27,521,594</u>	<u>\$ 26,719,994</u>	<u>\$ 26,406,764</u>
Fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Tax collections:										
2024	\$ 17,619,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2023	16,465,620	16,866,575	-	-	-	-	-	-	-	-
2022	(107,405)	16,365,556	16,126,918	-	-	-	-	-	-	-
2021	(267,658)	224,460	14,694,752	16,190,644	-	-	-	-	-	-
2020	(334,450)	(117,809)	207,599	14,511,053	15,543,612	-	-	-	-	-
2019	(217,897)	(135,996)	(183,505)	150,529	13,537,636	14,945,345	-	-	-	-
2018	(65,116)	(39,108)	(143,171)	(153,917)	(51,461)	13,621,848	14,362,299	-	-	-
2017	(21,864)	(9,872)	(64,688)	(194,055)	(155,431)	(64,790)	13,188,536	14,017,283	-	-
2016	(10,996)	(1,955)	(14,595)	(62,840)	(112,899)	(185,816)	(116,440)	13,093,749	13,585,367	-
2015 & Prior	(66,249)	(17,530)	(9,629)	(4,410)	(43,161)	(185,153)	(393,820)	(358,155)	12,821,676	25,896,658
	<u>\$ 32,993,053</u>	<u>\$ 33,134,321</u>	<u>\$ 30,613,681</u>	<u>\$ 30,437,004</u>	<u>\$ 28,718,296</u>	<u>\$ 28,131,434</u>	<u>\$ 27,040,575</u>	<u>\$ 26,752,877</u>	<u>\$ 26,407,043</u>	<u>\$ 25,896,658</u>

Source: Cook County Treasurers Office and College records.

See accompanying independent auditor's report.

TABLE 5
TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Revenue Capacity
Property Tax Rates – Direct and Overlapping Governments

Taxing Bodies	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
School District 97	\$ 4.192	\$ 4.192	\$ 5.135	\$ 4.777	\$ 4.327	\$ 5.016	\$ 4.861	\$ 4.489	\$ 5.582	\$ 4.597
Oak Park Mental Health										
District	0.078	0.078	0.096	0.081	0.081	0.208	0.095	0.091	0.108	0.112
Village of Oak Park	1.622	1.622	2.032	1.989	1.780	2.071	2.137	1.996	2.257	2.062
Village of Oak Park										
Library Fund	0.482	0.482	0.576	0.537	0.481	0.630	0.609	0.565	0.647	0.750
Park District of Oak Park	0.521	0.521	0.636	0.590	0.532	0.628	0.604	0.564	0.654	0.674
Oak Park Park River Forest										
Consolidated High										
School District 200	2.619	2.619	3.230	3.037	2.751	3.250	2.879	2.973	3.531	3.634
Des Plaines Valley										
MOSQ Abatement Dist	0.012	0.012	0.015	0.014	0.012	0.014	0.015	0.015	0.017	0.017
Metro Water Reclamation										
Dist of Chicago	0.345	0.345	0.374	0.382	0.378	0.389	0.396	0.402	0.406	0.426
Oak Park Township	0.157	0.157	0.204	0.201	0.183	0.208	0.185	0.171	0.195	0.199
General Assistance -										
Oak Park Township	0.026	0.026	0.021	0.008	0.007	0.009	0.032	0.030	0.035	0.036
Consolidated Elections	0.032	0.032	-	0.019	-	-	-	0.031	-	0.034
Forest Preserve District										
of Cook County	0.075	0.075	0.081	0.058	0.058	0.059	0.060	0.062	0.063	0.069
Cook County Public Safety	0.139	0.139	0.106	0.131	0.132	0.134	0.123	0.109	0.109	0.147
County of Cook	0.170	0.170	0.249	0.243	0.272	0.275	0.319	0.327	0.327	0.289
Cook County Health Facilities	0.077	0.077	0.076	0.072	0.049	0.045	0.047	0.060	0.060	0.116
Total Overlapping Rate	10.547	10.547	12.831	12.139	11.043	12.936	12.362	11.885	13.991	13.162
Triton College	0.261	0.261	0.303	0.315	0.281	0.306	0.324	0.306	0.330	0.352
Total Rate	<u>\$ 10.808</u>	<u>\$ 10.808</u>	<u>\$ 13.134</u>	<u>\$ 12.454</u>	<u>\$ 11.324</u>	<u>\$ 13.242</u>	<u>\$ 12.686</u>	<u>\$ 12.191</u>	<u>\$ 14.321</u>	<u>\$ 13.514</u>
Triton College										
Percentage of Total	<u>2.41%</u>	<u>2.41%</u>	<u>2.31%</u>	<u>2.53%</u>	<u>2.48%</u>	<u>2.31%</u>	<u>2.55%</u>	<u>2.51%</u>	<u>2.30%</u>	<u>2.60%</u>

Source: A local taxpayer's property tax bill.
Tax rates are representative for property in the district.
Tax rates are assessed in dollars per hundred of equalized assessed value.

See accompanying independent auditor's report.

TABLE 6

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Revenue Capacity
Principal Taxpayers
2023 compared to 2014

Name	Type of Business or Property	2023 Equalized Assessed Valuation (1)	Percent of District's Total EAV
Digital Realty Trust	Industrial buildings	\$ 130,860,960	1.01%
Macrerich Ret	Shopping center and Special commercial structure	126,748,974	0.98%
Co Prologis / Duke Realty	Industrial building	124,552,073	0.96%
Adventus US Realty 12	Commercial buildings and one story public garage	80,082,412	0.62%
HR Ord Ownder LLC	Motel	71,559,609	0.55%
Westbrk Cntr II Realty	Commercial buildings	71,479,781	0.55%
Aligned Data Centers	Commercial buildings	63,868,844	0.49%
Albertsons	Supermarket and drug store chain - numerous properties	56,960,996	0.44%
Maribel Salinas	Industrial buildings	55,551,881	0.43%
Clarion Partners	Motels	55,293,689	0.43%
		<u>\$ 836,959,219</u>	<u>6.46%</u>

(1) Includes property parcels with 2023 equalized assessed valuations of approximately \$100,000 and over.

* 2022 information is not available.

Source: Offices of the Cook County Clerk and Assessor

See accompanying independent auditor's report.

(Continued)

TABLE 6

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Revenue Capacity
Principal Taxpayers
2023 compared to 2014

Name	Type of Business or Property	2014 Equalized Assessed Valuation (1)	Percent of District's Total EAV
Long Ridge Office LP	Commercial buildings over three stories	\$ 75,054,139	0.99%
Property Tax Department	One -story public parking garage and industrial and commercial properties	55,480,157	0.73%
Thomson Reuters	Shopping center, special commercial improvements	55,209,114	0.73%
Centerpoint Properties & Trust	Numerous industrial properties	51,542,983	0.68%
Hyatt Corp.	Hyatt Regency O'Hare Hotel	50,533,565	0.67%
North Riverside Park Assoc.	Shopping center	45,438,560	0.60%
New Albertsons LLC	Supermarket and drug store chain - numerous properties	37,206,524	0.49%
KTR ILL V LLC	Industrial	36,463,013	0.48%
Target Corp	Discount department stores	33,730,157	0.44%
Realty Assoc Fund VII	Industrial properties	27,908,115	0.37%
		<u>\$ 468,566,327</u>	<u>6.18%</u>

(1) Includes property parcels with 2014 equalized assessed valuations over approximately \$100,000 and over.

Source: Offices of the Cook County Clerk and Assessor

TABLE 7

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Revenue Capacity
Property Tax Levies and Collections

Levy Year	Assessed Valuation	Direct Tax Rate	Total Tax levy	Levy year taxes collected	Percent of levy collected	Delinquent taxes collected (refunded)	Total taxes collected	Collected to total tax levy
2024	\$ 13,084,160,072	\$ 0.2708	\$ 35,080,653	\$ 17,619,068	50.22%	\$ -	\$ 17,619,068	50.22%
2023	12,987,919,584	0.2607	33,862,035	33,332,195	98.44%	-	33,332,195	98.44%
2022	10,925,613,446	0.3028	33,094,660	32,492,474	98.18%	(107,405)	32,385,069	97.86%
2021	10,022,141,603	0.3150	31,567,091	30,885,396	97.84%	(43,198)	30,842,198	97.70%
2020	10,882,512,735	0.2813	30,616,163	30,054,665	98.17%	(244,660)	29,810,005	97.37%
2019	9,542,801,271	0.3059	29,188,067	28,482,981	97.58%	(386,869)	28,096,112	96.26%
2018	8,759,092,089	0.3235	28,337,929	27,984,147	98.75%	(452,773)	27,531,374	97.15%
2017	9,012,128,450	0.3054	27,521,594	27,205,819	98.85%	(510,700)	26,695,119	97.00%
2016	8,109,255,966	0.3295	26,719,994	26,679,116	99.85%	(505,541)	26,173,575	97.96%
2015	7,505,068,738	0.3519	26,406,764	38,718,334	146.62%	(1,078,107)	37,640,227	142.54%

Property taxes in Cook County, Illinois are levied on a calendar year (January 1-December 31) and are due in two installments.

Source: Property Tax Distributions and College's general ledger

See accompanying independent auditor's report.

TABLE 8

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Revenue Capacity
Enrollment, Tuition and Fee Rates, Credit Hours, and Tuition and Fee Revenues Generated

Fiscal Year	Following Fall Term 10th Day Enrollment		----- Tuition and Fee Rates -----			Total Semester Credit Hours Generated	Tuition & Fee Revenue
	Full Time Equivalent	Headcount Credit Courses	In District	Out of District	Out of State		
			Tuition and Fees per Semester Hour	Tuition and Fees per Semester Hour	Tuition and Fees per Semester Hour		
2025	5,514	11,774	\$ 169.00	\$ 403.00	\$ 511.00	156,108	\$ 31,401,402
2024	5,246	10,644	164.00	393.00	496.00	143,884	28,352,259
2023	4,891	10,033	159.00	383.00	481.00	133,546	25,914,806
2022	4,788	9,471	154.00	373.00	466.00	136,483	25,477,800
2021	4,877	9,716	149.00	362.69	450.78	140,110	25,458,048
2020	4,844	9,192	144.00	349.35	434.06	158,767	27,229,544
2019	5,414	10,592	139.00	336.53	417.98	165,696	27,978,551
2018	5,824	11,627	134.00	324.20	402.52	162,583	28,048,704
2017	5,885	11,791	129.00	312.32	387.65	165,845	27,516,801
2016	6,098	12,389	129.00	312.32	387.65	164,862	27,849,910

Data Sources: Triton College records and Annual Comprehensive Financial Reports
See accompanying independent auditor's report.

TABLE 9

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Debt Capacity
Ratio of Net General Obligation Bonded Debt to
Assessed Value and Net General Obligation Bonded Debt per Capita

Fiscal Year	General Obligation Bonds (1)	Debt Certificate Series 2017	Subscriptions (4)	Leases (5)	Total Debt	District 504 Estimated Actual Taxable Property Value	Percentage of Net General Bonded Debt to Estimated Actual Taxable Property Value	Population	Net General Debt Per Capita
2025	\$ 31,079,940	\$ -	\$ 2,391,479	\$ 25,315	\$ 33,496,734	\$ 38,963,758,752	0.080%	332,937	\$100.61
2024	33,913,138	-	2,512,574	55,321	36,481,033	32,776,840,338	0.103%	332,937	109.57
2023	36,719,915	-	3,651,844	83,867	40,455,626	30,066,424,809	0.122%	332,937	121.51
2022	39,751,069	3,287,400	2,132,598	26,568	45,197,635	32,647,538,205	0.122%	332,937	135.75
2021	42,801,722	3,387,400	-	34,019	46,223,141	32,647,538,205	0.131%	332,937	138.83
2020	44,187,605	3,487,400	-	62,603	47,737,608	28,628,403,813	0.154%	332,937	143.38
2019	46,182,599	3,587,400	-	24,907	49,794,906	26,277,276,267	0.176%	332,937	149.56
2018	48,099,249	3,687,400	-	55,123	51,841,772	27,036,385,350	0.178%	332,937	155.71
2017	49,957,912	-	-	57,779	50,015,691	24,327,767,898	0.205%	332,937	150.23
2016	51,758,930	-	-	121,359	51,880,289	22,515,206,214	0.230%	332,937	155.83

Data Sources: Triton College records, Annual Comprehensive Financial Reports, and Cook County records

Notes:

- (1) Balances include current and non-current portions of bond principal outstanding
- (2) Amounts equal net position restricted for debt service per ACFR Statement of Net Position
- (3) Details of the College's outstanding debt can be found in the notes to the financial statements
- (4) GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* was implemented in 2023
- (5) Capital leases prior to the 2022 implementation of GASB Statement No. 87, *Leases*

See accompanying independent auditor's report.

TABLE 10

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Debt Capacity
Pledged Revenue Coverage - Series 2014, 2015, 2020A, 2020B, and 2020C Bonds
Last Ten Fiscal Years (1)

Fiscal Year Ending June 30	Restricted Pledged Revenues	Principal and Interest	Coverage
2025	\$ 6,462,601	\$ 3,468,208	1.86
2024	6,214,213	3,468,048	1.79
2023	5,465,612	3,465,688	1.58
2022	5,498,770	3,467,707	1.59
2021	5,124,835	3,595,422	1.43
2020	4,872,340	3,669,785	1.33
2019	4,282,340	3,668,985	1.17
2018	6,734,597	1,989,385	3.39
2017	1,929,185	2,038,285	0.95
2016	1,262,019	2,078,035	0.61

Data Source: Triton College records

Notes:

(1) Series 2014 General Obligation Bonds (Alternate Revenue Source) were issued October 16, 2014. Series 2015 General Obligation Bonds (Alternate Revenue Source) were issued January 5, 2015. Series 2020A and 2020B General Obligation Bonds (Alternate Revenue Source) were issued November 16, 2020 and currently refunded the Series 2015 bonds. Series 2020C General Obligation Bonds (Alternate Revenue Source) were issued December 30, 2020 and advance refunded a portion of the Series 2014 bonds.

(2) Details of the College's outstanding debt can be found in the notes to the financial statements.

See accompanying independent auditor's report.

TABLE 11

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Demographic and Economic Information
Computation of Direct and
Overlapping General Obligation Bonded Debt
(As of June 30, 2024)

<u>Taxing District*</u>	<u>Outstanding</u>		<u>Applicable to District</u>	
	<u>Bonds</u>		<u>Percent</u>	<u>Amount</u>
Cook County	\$ 2,093,131,750		6.521%	\$ 136,493,121
Cook County Forest Preserve	87,340,000		6.521%	5,695,441
Metropolitan Water Reclamation District	2,548,156,218 (1)		6.637%	169,121,128
Municipalities:				
Village of Bellwood	65,760,000		100.000%	65,760,000
Village of Bensenville	467,400 (2)		4.730%	22,108
Village of Broadview	1,125,000 (2)		100.000%	1,125,000
Village of Brookfield	10,670,000 (2)		55.152%	5,884,718
Village of Elmwood Park	78,340,000		100.000%	78,340,000
Village of Forest Park	- (2)		100.000%	-
Village of Franklin Park	- (2)(4)		100.000%	-
Village of Harwood Heights	15,807,001 (1)		100.000%	15,807,001
Village of Hillside	2,930,000		100.000%	2,930,000
Village of LaGrange Park	3,395,000 (2)		11.358%	385,604
Village of Lyons	1,775,000 (2)(4)		4.799%	85,182
Village of Melrose Park	865,000 (2)(4)		100.000%	865,000
City of Northlake	14,915,000 (5)		100.000%	14,915,000
Village of North Riverside	- (2)(4)		100.000%	-
Village of Oak Park	81,100,000		100.000%	81,100,000
Village of River Forest	600,000 (4)		100.000%	600,000
Village of River Grove	17,890,000		100.000%	17,890,000
Village of Riverside	3,052,000		100.000%	3,052,000
Village of Rosemont	120,090,000 (4)		83.242%	99,965,318
Village of Schiller Park	5,704,960 (3)		100.000%	5,704,960
Village of Stone Park	14,875,000		100.000%	14,875,000
Village of Westchester	17,755,000 (2)(4)		100.000%	17,755,000
Fire District:				
Leyden Fire Protection District	925,000 (2)		100.000%	925,000
Libraries:				
Broadview Public Library	2,095,000		100.000%	2,095,000
Eisenhower Public Library	- (4)		100.000%	-
LaGrange Park Public Library	- (2)		11.346%	-
Northlake Public Library	690,000		100.000%	690,000
Park Districts:				
Bensenville Park District	731,380 (2)		6.949%	50,824
Broadview Park District	609,755		100.000%	609,755
Community Park District of LaGrange Park	2,045,000		11.346%	232,026
Elmhurst Park District	3,290,000 (2)		0.074%	2,435
Forest Park Park District	245,840 (2)		100.000%	245,840
Park District of Franklin Park	1,179,275		100.000%	1,179,275
Memorial Park District	724,000		100.000%	724,000
Norridge Park District	6,605,000		100.000%	6,605,000
Oak Brook Park District	17,402,570 (4)		0.052%	9,049
Oak Park Park District	- (2)		100.000%	-
Veterans Park District	965,515 (2)		100.000%	965,515
Westchester Park District	626,760 (2)		100.000%	626,760
School Districts:				
#78	\$ 30,875,000		99.961%	\$ 30,862,959
#79	13,560,000		99.806%	13,533,694
#80	1,065,000		100.000%	1,065,000
#81	45,595,000		100.000%	45,595,000
#83	27,565,000		100.000%	27,565,000
#84	16,145,000		100.000%	16,145,000
#84 1/2	4,155,000		100.000%	4,155,000
#85 1/2	5,700,000		100.000%	5,700,000

TABLE 11

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Demographic and Economic Information
Computation of Direct and
Overlapping General Obligation Bonded Debt
(As of June 30, 2024)

Taxing District*	Outstanding Bonds	Applicable to District	
		Percent	Amount
#86	1,831,652 (3)	100.000%	1,831,652
#87	87,235,000	100.000%	87,235,000
#88	30,743,280 (3)	100.000%	30,743,280
#89	6,555,152 (2)(3)	100.000%	6,555,152
#90	5,660,000	100.000%	5,660,000
#92	5,105,000	100.000%	5,105,000
#92 1/2	11,330,000	100.000%	11,330,000
#93	3,005,000	100.000%	3,005,000
#94	23,105,000	100.000%	23,105,000
#95	23,310,000 (2)	100.000%	23,310,000
#97	40,015,000	100.000%	40,015,000
#205-CUSD	192,846,401 (3)(4)	0.003%	5,785
#401-CUSD	73,810,000	100.000%	73,810,000
High School Districts:			
#207	151,240,000	3.209%	4,853,292
#208	16,150,000	100.000%	16,150,000
#209	61,140,000	100.000%	61,140,000
#212	19,855,000	100.000%	19,855,000
#234	14,250,000	100.000%	14,250,000
OVERLAPPING GENERAL OBLIGATION BONDED DEBT			<u>\$ 1,325,912,874</u>
Triton College	36,481,033	100.000%	<u>36,481,033</u>
Total Direct Debt			<u>36,481,033</u>
Total Direct and Overlapping Debt			<u>\$ 1,362,393,907</u>

* Tax Year 2023 Equalized Assessed Valuations were used in this statement.

(1) Includes IEPA Revolving Loan Fund Bonds.

(2) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation.

(3) Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds.

(4) Excludes Installment Contracts, Debt Certificates, Notes and Self-supporting Bonds.

(5) Includes Self-supporting Bonds.

Sources: Offices of the Cook County Clerk, Comptroller and Treasurer of the Metropolitan Water Reclamation District

See accompanying independent auditor's report.

TABLE 12
TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Demographic and Economic Information
Principal Employers
2024 and 2015

2024		
EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT
Loyola University Health System	6,800	4.4%
Cook County Sheriff's Office	5,900	3.8%
US Foods, Inc.	1,300	0.8%
West Suburban Medical Center	1,110	0.7%
Triton College	1,109	0.7%
Amazon Fulfillment Center	1,000	0.6%
Borg Warner	1,000	0.6%
Brookfield Zoo	1,000	0.6%
Culligan International Headquarters	1,000	0.6%
Keurig Dr. Pepper, Inc.	975	0.6%
Rush Oak Park Hospital	855	0.6%
Canadian Pacific Railway	800	0.5%
Ingredion, Inc. (HQ)	800	0.5%
Ferrero USA Inc. (Purchased Nestle in 2018)	750	0.5%
Fresenius Kabi USA	379	0.2%

*The total number of persons employed in Triton College
District 504 in calendar year 2023 is estimated to be -

154,124

2015		
EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT*
Loyola University Health System	7,000	4.6%
CommScope, Inc.	2,000	1.3%
Navistar Inc.	1,700	1.1%
Triton College	1,304	0.9%
Cook County Sheriff's Office	1,065	0.7%
American Procurement SVU	1,000	0.7%
Borg Warner, Inc.	1,000	0.7%
Brookfield Zoo	1,000	0.7%
West Suburban Medical Center	999	0.7%
Promaco, Inc.	950	0.6%
The Hill Group	900	0.6%
Fresenius Kabi USA	900	0.6%
Rush Oak Park Hospital	900	0.6%
Canadian Pacific Railway	800	0.5%
Westlake Hospital	800	0.5%

*The total number of persons employed in Triton College
District 504 in calendar year 2015 is estimated to be -

152,297

Information Sources:

Illinois Department of Commerce & Economic Opportunity
Village Records / School District Records
Employer Website
A to Z Database - Business Edition

See accompanying independent auditor's report.

TABLE 13

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NUMBER 504**

Debt Capacity
Legal Debt Margin Information

Fiscal Year	Assessed Value	Debt Limit Rate	Debt Limit (Assessed Value X Debt Limit Rate)	Net Debt Applicable to Debt Limit	Legal Debt Margin	Net Debt Applicable to Debt Limit as a Percentage of Debt Limit
2025	\$ 13,084,160,072	2.875%	\$ 376,169,602	\$ 31,079,940	\$ 345,089,662	8.26%
2024	12,987,919,584	2.875%	373,402,688	33,913,138	339,489,550	9.08%
2023	10,925,613,446	2.875%	314,111,387	36,719,915	277,391,472	11.69%
2022	10,022,141,603	2.875%	288,136,571	39,751,069	248,385,502	13.80%
2021	10,882,512,735	2.875%	312,872,241	42,801,722	270,070,519	13.68%
2020	9,542,801,271	2.875%	274,355,537	44,187,605	230,167,932	16.11%
2019	8,759,092,089	2.875%	251,823,898	46,182,599	205,641,299	18.34%
2018	9,012,128,450	2.875%	259,098,693	48,099,249	210,999,444	18.56%
2017	9,012,128,450	2.875%	259,098,693	49,957,912	210,999,444	18.56%
2016	8,109,255,966	2.875%	233,141,109	51,758,930	183,183,197	21.43%

Data Sources: Triton College records, Annual Comprehensive Financial Reports, and Cook County records

See accompanying independent auditor's report.

TABLE 14

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Economic and Demographic
District Income

Data Source: 2010 census See accompanying independent auditor's report.		Total district annual income	\$9,292,513,643
		District per capita income	\$29,164

TABLE 15

Operating Information
Employee Data

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Faculty										
Full Time	110	107	110	104	104	107	108	111	117	122
Part Time	360	353	438	570	546	567	604	541	546	589
Administrators	37	38	35	32	35	37	32	33	43	45
Mid-management	105	109	99	85	93	93	89	86	81	81
Classified Staff	178	172	163	158	156	162	157	160	171	181
Part-Time	<u>259</u>	<u>290</u>	<u>300</u>	<u>264</u>	<u>235</u>	<u>303</u>	<u>310</u>	<u>258</u>	<u>238</u>	<u>247</u>
Total Employees	<u>1,049</u>	<u>1,069</u>	<u>1,145</u>	<u>1,213</u>	<u>1,169</u>	<u>1,269</u>	<u>1,300</u>	<u>1,189</u>	<u>1,196</u>	<u>1,265</u>

Data Source: College records
See accompanying independent auditor's report.

TABLE 16

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Operating Information
Student Enrollment Demographic Statistics
Head Count and Full Time Equivalents
Fall Term

Year	Head count	Full time equivalent	Gender			Attendance		Continuing	Enrollment status		In-District residency	Median Age
			Male	Female	Other/Unknown	Full time	Part time		New	Re-admit	%	
FY 26 Fall 2025	11,774	5,514	5,621	6,052	101	2,555	9,219	8,395	3,379	N/A	68.0%	22
FY 25 Fall 2024	10,644	5,246	5,081	5,472	91	2,591	8,053	7,566	3,078	N/A	68.0	22
FY 24 Fall 2023	10,033	4,891	4,669	5,285	79	2,519	7,514	6,812	3,221	N/A	70.0	21
FY 23 Fall 2022	9,471	4,788	4,266	5,205	—	2,613	6,858	6,690	2,781	N/A	70.0	22
FY 22 Fall 2021	9,716	4,877	5,308	4,408	—	2,608	7,108	7,106	2,610	N/A	72.0	22
FY 21 Fall 2020	9,192	4,844	4,006	5,186	—	2,588	6,604	6,858	2,334	N/A	73.0	22
FY 20 Fall 2019	10,592	5,414	4,649	5,943	—	2,915	7,677	8,039	2,553	N/A	76.0	23
FY 19 Fall 2018	11,627	5,824	5,094	6,533	—	3,069	8,558	8,603	3,024	N/A	76.0	23
FY 18 Fall 2017	11,791	5,885	6,596	5,195	—	3,152	8,639	8,872	2,919	N/A	75.2	23
FY 17 Fall 2016	12,389	6,098	5,360	7,029	—	3,258	9,131	9,175	3,214	N/A	73.8	24

Source: College records

See accompanying independent auditor's report.

TABLE 17

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Operating Information
Student Enrollment Demographic Statistics
Credit Hours

Year	Baccalaureate	Business occupational	Technical occupational	Health occupational	Remedial development	Adult basic secondary education	Total
2025	78,846	12,892	28,646	9,568	7,483	18,673	156,108
2024	73,709	12,756	25,165	8,521	6,594	17,139	143,884
2023	71,668	11,432	21,893	9,430	6,819	12,304	133,546
2022	74,614	10,242	21,420	10,072	8,400	11,735	136,483
2021	80,829	8,616	20,354	10,251	9,818	10,301	140,169
2020	85,894	10,367	22,040	9,795	12,581	18,090	158,767
2019	89,375	9,942	19,590	10,511	16,982	19,296	165,696
2018	92,204	7,908	17,496	11,392	16,237	17,347	162,584
2017	94,088	8,684	18,416	11,501	16,593	16,563	165,845
2016	99,068	9,469	17,687	10,604	15,117	12,917	164,862

Source: College records
See accompanying independent auditor's report.

TABLE 18

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Operating Information
Building Data

Year Built	Building Name	sq ft. (gross floor area)
1965	Advanced Technology	44,923
1968	Business	48,726
1968	Health	48,726
1968	Job Training & Police	21,434
1968	Technology / H Building	74,700
1969	Fine Arts	39,216
1969	Liberal Arts	48,726
1969	Physical Plant	22,230
1969	Science	48,726
1972	College Center	76,085
1973	Learning Resource Center	126,589
1978	Bookstore	16,160
1980	Industrial Careers	83,620
1981	Stadium	3,353
1981	Robert M. Collings	126,055
1982	Business & Professional Development	7,031
1984	Cernan Earth & Space	13,354
1994	Physical Plant Storage	3,500
1998	CO-Gen East Campus	1,364
2000	CO-Gen West Campus	1,440
		<u>855,958</u>

See accompanying independent auditor's report.

TABLE 19

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Operating Information
Capital Asset Statistics

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2016</u>	<u>2015</u>
<u>Capital Asset Type:</u>										
Land	\$ 7,652,604	\$ 7,652,604	\$ 7,652,604	\$ 7,652,604	\$ 7,652,604	\$ 7,652,604	\$ 7,652,604	\$ 7,652,604	\$ 3,961,072	\$ 3,961,072
Land improvements	35,329,484	32,651,495	32,651,495	32,448,107	32,448,107	32,448,107	32,347,938	32,107,406	30,217,398	4,255,727
Buildings and building improvements	106,146,655	103,261,914	101,519,673	100,596,593	100,274,556	100,274,556	98,285,029	94,351,560	82,088,607	61,550,484
Construction in progress	6,116,218	6,076,479	1,940,754	459,880	507,014	-	1,731,429	4,711,805	3,575,014	29,828,675
Furniture and equipment	19,961,182	19,276,681	19,115,596	18,740,202	18,533,883	18,701,924	18,358,422	17,972,128	18,328,466	19,137,482
Subscriptions	6,799,899	5,837,687	5,837,687	3,156,417	-	-	-	-	-	-
Software	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>	<u>2,284,167</u>
Total Capital Assets	<u>\$184,290,209</u>	<u>\$177,041,027</u>	<u>\$171,001,976</u>	<u>\$165,337,970</u>	<u>\$161,700,331</u>	<u>\$161,361,358</u>	<u>\$160,659,589</u>	<u>\$ 159,079,670</u>	<u>\$ 140,454,724</u>	<u>\$ 121,017,607</u>
Accumulated Depreciation	<u>104,163,804</u>	<u>100,155,756</u>	<u>94,608,714</u>	<u>88,404,536</u>	<u>82,566,271</u>	<u>77,359,310</u>	<u>72,128,675</u>	<u>67,649,064</u>	<u>59,849,317</u>	<u>60,886,800</u>
Net Capital Assets	<u>\$ 80,126,405</u>	<u>\$ 76,885,271</u>	<u>\$ 76,393,262</u>	<u>\$ 76,933,434</u>	<u>\$ 79,134,060</u>	<u>\$ 84,002,048</u>	<u>\$ 88,530,914</u>	<u>\$ 91,430,606</u>	<u>\$ 80,605,407</u>	<u>\$ 60,130,807</u>

Data Source: College records

Note: The College implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, as of July 1, 2021.

See accompanying independent auditor's report.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
All Funds Summary
Uniform Financial Statement Number 1
Fiscal year ended June 30, 2025

	Education Fund	O & M Fund	O & M Restricted Fund	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Liability Protection and Settlement Fund	Total
Fund balance at June 30, 2024	\$ 27,503,701	\$ 8,113,689	\$ 7,246,410	\$ 124,964	\$ (3,158,215)	\$ 884,869	\$ 10,484,144	\$ 290,471	\$ 2,698,959	\$ 54,188,992
Revenues:										
Local tax revenue	24,488,770	7,047,152	287,270	-	-	-	-	145,567	3,418,253	35,387,012
All other local tax revenue	-	-	-	-	-	7,100	-	-	-	7,100
ICCB grants	5,676,244	1,455,898	-	-	-	3,632,152	-	-	-	10,764,294
All other state revenue	-	-	1,890,657	-	-	4,604,800	-	-	-	6,495,457
Federal revenue	-	-	-	-	-	17,821,783	-	-	-	17,821,783
Student tuition and fees	26,299,621	3,207,079	-	-	817,859	1,076,843	-	-	-	31,401,402
All other revenue	2,349,022	1,264,106	62,917	-	906,180	1,124,799	531	773	192	5,708,520
SURS and CIP Contribution	-	-	-	-	-	17,305,748	-	-	-	17,305,748
CCHISF Contribution	-	-	-	-	-	(3,816,115)	-	-	-	(3,816,115)
Total revenues	<u>58,813,657</u>	<u>12,974,235</u>	<u>2,240,844</u>	<u>-</u>	<u>1,724,039</u>	<u>41,757,110</u>	<u>531</u>	<u>146,340</u>	<u>3,418,445</u>	<u>121,075,201</u>
Expenditures by Program:										
Instruction	18,596,830	-	-	-	-	9,740,745	-	-	-	28,337,575
Academic support	5,466,559	-	-	-	-	1,840,755	-	-	-	7,307,314
Student services	6,406,676	-	-	-	-	4,530,241	-	-	-	10,936,917
Public services	2,034,265	-	-	-	-	601,762	-	-	-	2,636,027
Auxiliary services	-	-	-	-	3,962,801	625,735	-	-	-	4,588,536
Organized research	-	-	-	-	-	-	-	-	-	-
Operations and maintenance	-	15,439,555	3,037,816	-	151,899	1,508,260	-	-	-	20,137,530
Institutional support	13,559,218	-	-	3,458,815	-	2,346,344	-	133,568	3,470,234	22,968,179
Scholarships and student grants	6,546,107	-	-	-	-	19,997,606	-	-	-	26,543,713
Total expenditures	<u>52,609,655</u>	<u>15,439,555</u>	<u>3,037,816</u>	<u>3,458,815</u>	<u>4,114,700</u>	<u>41,191,448</u>	<u>-</u>	<u>133,568</u>	<u>3,470,234</u>	<u>123,455,791</u>
Transfers	(8,237,606)	-	3,000,000	3,451,963	1,744,562	-	-	-	-	(41,081)
Fund balance at June 30, 2025	<u>\$ 25,470,097</u>	<u>\$ 5,648,369</u>	<u>\$ 9,449,438</u>	<u>\$ 118,112</u>	<u>\$ (3,804,314)</u>	<u>\$ 1,450,531</u>	<u>\$ 10,484,675</u>	<u>\$ 303,243</u>	<u>\$ 2,647,170</u>	<u>\$ 51,767,321</u>

See accompanying independent auditor's report.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
Summary of Capital Assets and Long Term Debt
Uniform Financial Statement Number 2
Fiscal year ended June 30, 2025

	Capital asset/ Long term debt				Capital asset/ Long term debt
	June 30, 2024	Additions	Deletions		June 30, 2025
Capital assets:					
Sites and improvements	\$ 40,304,099	\$ 3,541,915	\$ (863,926)	\$	42,982,088
Buildings, additions, and improvements	103,261,914	3,846,321	(961,580)	\$	106,146,655
Construction work in progress	6,076,479	7,531,225	(7,388,236)		6,219,468
Equipment, furniture, and machinery	27,398,535	2,433,431	(786,718)		29,045,248
Capital assets	177,041,027	17,352,892	(10,000,460)		184,393,459
Accumulated amortization/depreciation	(100,155,756)	(6,598,249)	2,612,224		(104,141,781)
Net capital assets	<u>\$ 76,885,271</u>	<u>\$ 10,754,643</u>	<u>\$ (7,388,236)</u>	\$	<u>80,251,678</u>
Long term debt:					
Lease obligations	\$ 55,321	\$ -	\$ (30,006)	\$	25,315
Subscription obligations	2,512,574	1,302,387	(1,423,482)		2,391,479
General obligation bonds	33,913,138	-	(2,833,198)		31,079,940
Total long-term liabilities	<u>\$ 36,481,033</u>	<u>\$ 1,302,387</u>	<u>\$ (4,286,686)</u>	\$	<u>33,496,734</u>

The College has no tax anticipation warrants or notes outstanding at June 30, 2025.
See accompanying independent auditor's report.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
Operating Funds Revenues and Expenditures
Uniform Financial Statement Number 3
Fiscal year ended June 30, 2025

	<u>Education Fund</u>	<u>O&M Fund</u>	<u>Total Operating</u>
Operating revenues by source:			
Local government:			
Local taxes	\$ 21,757,616	\$ 7,047,152	\$ 28,804,768
Corporate personal property replacement taxes	2,731,154	-	2,731,154
Total local government	<u>24,488,770</u>	<u>7,047,152</u>	<u>31,535,922</u>
State government:			
ICCB Credit Hour Grants	5,006,703	1,455,898	6,462,601
ICCB Career and Technical Education	669,541	-	669,541
Total state government	<u>5,676,244</u>	<u>1,455,898</u>	<u>7,132,142</u>
Student tuition and fees:			
Tuition	25,918,365	3,207,079	29,125,444
Fees	381,256	-	381,256
Total student tuition and fees	<u>26,299,621</u>	<u>3,207,079</u>	<u>29,506,700</u>
Other sources:			
Sales and service fees	241,356	-	241,356
Facilities revenue	-	1,219,598	1,219,598
Interest on investments	1,575,084	28,418	1,603,502
Other – miscellaneous	532,582	16,090	548,672
Total other sources	<u>2,349,022</u>	<u>1,264,106</u>	<u>3,613,128</u>
Total revenue	<u>58,813,657</u>	<u>12,974,235</u>	<u>71,787,892</u>
Less nonoperating items*:			
Tuition charge-back revenue	-	-	-
Adjusted revenue	<u>\$ 58,813,657</u>	<u>\$ 12,974,235</u>	<u>\$ 71,787,892</u>

* Intercollegiate revenues and expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
Operating Funds Revenues and Expenditures
Uniform Financial Statement Number 3
Fiscal year ended June 30, 2025

	Education Fund	O&M Fund	Total Operating
Operating expenditures:			
Instruction	\$ 18,596,830	\$ -	\$ 18,596,830
Academic support	5,466,559	-	5,466,559
Student services	6,406,676	-	6,406,676
Public services	2,034,265	-	2,034,265
Operation and maintenance	-	15,439,555	15,439,555
Institutional support	13,559,218	-	13,559,218
Scholarships, grants, waivers	6,546,107	-	6,546,107
Total operating expenditures by program	52,609,655	15,439,555	68,049,210
Non-Operating Items:			
Transfers	8,237,606	-	8,237,606
Total adjusted expenditures by program	\$ 60,847,261	\$ 15,439,555	\$ 76,286,816
By object:			
Salaries	\$ 34,050,528	\$ 4,842,204	\$ 38,892,732
Employee benefits	5,901,149	982,761	6,883,910
Contractual services	2,447,961	1,826,403	4,274,364
General materials and supplies	2,780,881	973,515	3,754,396
Conference and meeting expense	342,022	823	342,845
Fixed charges	44,888	73,163	118,051
Utilities	-	1,831,698	1,831,698
Capital outlay	491,119	4,908,988	5,400,107
Other	6,551,107	-	6,551,107
Total operating expenditures by object	52,609,655	15,439,555	68,049,210
Non-Operating Items:			
Transfers	8,237,606	-	8,237,606
Total adjusted expenditures by object	\$ 60,847,261	\$ 15,439,555	\$ 76,286,816

See accompanying independent auditor's report.

Schedule 4

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
 Restricted Purpose Fund Revenues and Expenditures
 Uniform Financial Statement Number 4
 Fiscal year ended June 30, 2025

	Restricted Purposes Fund
Revenue by source:	
Local government:	
Leyden Township	\$ 7,100
State government:	
ICCB – Adult Education Grant	1,463,279
MAP - Monetary Award Program	4,275,162
Other	2,498,511
Total state government	<u>8,236,952</u>
Federal government:	
U.S. Department:	
Dept of Education	17,696,446
Dept of Labor	30,679
Other	94,658
Total federal government	<u>17,821,783</u>
Other sources:	
Tuition and fees	1,076,843
Other	1,124,799
SURS & CIP Contribution	17,305,748
CCHISF Contribution	(3,816,115)
Total other sources	<u>15,691,275</u>
Total restricted purposes fund revenues	<u><u>\$ 41,757,110</u></u>

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
 Restricted Purpose Fund Revenues and Expenditures
 Uniform Financial Statement Number 4
 Fiscal year ended June 30, 2025

	Restricted Purposes Fund
Restricted purposes fund expenditures, by program:	
Instruction	\$ 9,740,745
Academic support	1,840,755
Student services	4,530,241
Public services	601,762
Auxiliary services	625,735
Operations and maintenance	1,508,260
Institutional support	2,346,344
Scholarships and student grants	19,997,606
Total restricted purposes fund expenditures, by program	<u>\$ 41,191,448</u>
Restricted purposes fund expenditures, by object:	
Salaries	\$ 3,019,744
Employee benefits	237,439
Contractual services	1,671,689
General materials and supplies	866,072
Travel and conference/meeting expenses	171,421
Fixed charges	-
Capital outlay	370,895
Other	21,364,555
SURS and CIP Contribution	17,305,748
CCHISF Contribution	(3,816,115)
Total restricted purposes fund expenditures, by object	<u>\$ 41,191,448</u>

See accompanying independent auditor's report.

Schedule 5

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
 Current Funds* – Expenditures by Activity
 Uniform Financial Statement Number 5
 Fiscal year ended June 30, 2025

Instruction:	
Instructional programs	\$ 28,337,575
Total instruction	<u>28,337,575</u>
Academic support:	
Library center	1,550,116
Instructional materials center	118,772
Academic computing support	1,261,910
Academic administration and planning	3,120,092
Other	1,256,424
Total academic support	<u>7,307,314</u>
Student services:	
Admission and records	1,767,076
Counseling and career services	5,277,704
Financial aid administration	1,489,014
Other	2,403,123
Total student services	<u>10,936,917</u>
Public services:	
Community education	1,123,654
Customized training	1,015,441
Community services	245,757
Other	251,175
Total public services	<u>2,636,027</u>
Organized research	<u>-</u>
Auxiliary services	<u>4,588,536</u>
Operations and maintenance of plant:	
Maintenance	5,882,268
Custodial services	1,539,918
Grounds	997,128
Campus security	1,788,845
Utilities	1,828,418
Administration	203,956
Other	4,859,181
Total operations and maintenance of plant	<u>17,099,714</u>

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Current Funds* – Expenditures by Activity
Uniform Financial Statement Number 5

Fiscal year ended June 30, 2025

Institutional support:	
Executive management	\$ 4,220,623
Fiscal operations	1,802,213
Community relations	1,612,248
Administrative support	2,795,462
Board of trustees	21,461
General institutional	4,722,914
Institutional research	573,111
Administrative data processing	3,039,342
Other	721,990
Total institutional support	<u>19,509,364</u>
Scholarships, student grants, and waivers	<u>26,543,713</u>
Total current funds expenditures	<u>\$ 116,959,160</u>

* Current Funds include Education, Operations and Maintenance, Auxiliary Enterprises, Restricted Purposes, Audit, Liability, Protection and Settlement, and Public Building Commission Operations and Maintenance Funds

See accompanying independent auditor's report.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
 Certification of Per Capita Cost
 Fiscal Year 2026

All fiscal year 2025 noncapital audited operating expenditures from the following funds:

1. Education Fund	\$ 52,118,536
2. Operations and Maintenance Fund	10,530,567
3. Operations and Maintenance Fund (Restricted)	204,551
4. Bond and Interest Fund	3,458,815
5. Public Building Commission Rental Fund	-
6. Restricted Purposes Fund	27,330,920
7. Audit Fund	133,568
8. Liability, Protection, and Settlement Fund	3,470,234
9. Auxiliary Enterprise Fund (Subsidy Only)	2,418,078
10. Total noncapital audited expenditures	<u>99,665,269</u>
11. Plus depreciation on capital outlay expenditures (equipment, building, and fixed equipment paid) from sources other than state and federal funds	<u>2,363,950</u>
12. Total costs included	<u>102,029,219</u>
13. Total certified semester credit hours for FY 2025	<u>156,108</u>
14. Per capita cost	<u><u>\$ 653.58</u></u>

Approved: _____
 Vice-President of Business Services Date

Approved: _____
 President Date

Independent Auditor's Report

The Board of Trustees
Triton College – Community College District No. 504:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the Triton College – Community College District No. 504 (the College) State Adult Education Program (State Basic and State Performance) (Grant Program) as of June 30, 2025 and the related notes to the financial statements, which collectively comprise the Grant Program's financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the College's State Adult Education Program (State Basic and State Performance) as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*) and the guidelines of the Illinois Community College Board *Fiscal Management Manual*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the College's State Adult Education Program (State Basic and State Performance) and do not purport to, and do not, present fairly the financial position of Triton College – Community College District No. 504, as of June 30, 2025, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Grant Program's financial statements. The ICCB Compliance Statement included on page 94 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the ICCB Compliance Statement included on page 94 is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the background information on page 95, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [REDACTED] on our consideration of the Grant Program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Grant Program's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Grant Program's internal control over financial reporting and compliance.

Oakbrook Terrace, Illinois
[REDACTED]

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of State Grant Program Financial
Statements Performed in Accordance With *Government Auditing Standards***

The Board of Trustees
Triton College – Community College District No. 504:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the guidelines of the Illinois Community College Board *Fiscal Management Manual*, the financial statements of the Triton College – Community College District No. 504 (the College) State Adult Education Grant Program (State Basic and State Performance) (Grant Program) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Grant Program's financial statements, and have issued our report thereon dated [REDACTED]. The financial statements present only the College's Grant Program and do not purport to, and do not, present fairly the financial position of the College, as of June 30, 2025, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) of the Grant Program as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control of the Grant Program. Accordingly, we do not express an opinion on the effectiveness of the College's internal control of the Grant Program.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Grant Program's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Grant Program's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance of the Grant Program and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance of the Grant Program. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance of the Grant Program. Accordingly, this communication is not suitable for any other purpose.

Oakbrook Terrace, Illinois
[REDACTED]

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

State Adult Education Grant Program
Balance Sheet
June 30, 2025

	<u>State Basic</u>	<u>State Performance</u>	<u>Total (Memorandum Only)</u>
Assets			
Cash	\$ -	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities			
Accrued expenditures	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (unassigned)	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to ICCB State Grants financial statements.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
State Adult Education Grant Program
Statement of Revenues, Expenditures, and
Changes in Fund Balance
Year ended June 30, 2025

	State Basic	State Performance	Total
Revenues – state sources	\$ 718,691	\$ 294,060	\$ 1,012,751
Expenditures – by program:			
Personnel services:			
Instruction	371,979	8,447	380,426
Other	189,338	219,170	408,508
Fringe benefits	18,727	13,910	32,637
Travel	-	4,032	4,032
Equipment	-	-	-
Supplies	32,591	2,078	34,669
Contractual services	1,164	-	1,164
Consultant	-	-	-
Occupancy (rent/utilities)	-	-	-
Telecommunications	-	-	-
Training and education	-	317	317
Miscellaneous	14,922	8,960	23,882
General administration/indirect	89,970	37,146	127,116
Payment to ICCB	-	-	-
Total expenditures	<u>718,691</u>	<u>294,060</u>	<u>1,012,751</u>
Change in fund balance	-	-	-
Fund balance at July 1, 2024	-	-	-
Fund balance at June 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to ICCB State Grants financial statements.

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504
State Adult Education Grant Program
ICCB Compliance Statement
Expenditure Amounts and Percentages for ICCB Grant Funds Only
Year ended June 30, 2025

State Basic	Actual Expenditure Amount	Actual Expenditure Percentage
Instruction (45% Minimum Required)	\$371,979	51.8%

See accompanying Independent Auditor's Report.

Draft

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

NOTES TO ICCB STATE GRANT PROGRAM FINANCIAL STATEMENTS
June 30, 2025

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

General: The accompanying statements include only those transactions resulting from the ICCB State Adult Education Grant Program (State Basic and State Performance). These transactions have been accounted for in a Restricted Purposes Fund.

Basis of Accounting: The statements have been prepared on the modified accrual basis of accounting. Expenditures include all accounts payable representing liabilities for goods and services actually received as of June 30, 2025. Funds obligated for goods prior to June 30 for which the goods are received prior to August 31 are recorded as encumbrances. Unexpended funds are reflected as a reduction to fund balance and a liability due to the ICCB by October 15.

Capital Assets: Capital asset purchases are recorded as capital outlay and are not capitalized on the grant financial statements.

Cash: Cash is composed of cash on hand and cash in the College's bank account.

Unearned Revenue: Unearned revenue is composed of cash received that has not been expended.

NOTE 2 - BACKGROUND INFORMATION ON STATE GRANT ACTIVITY (Unaudited)

Unrestricted Grants:

Base Operating Grant – General operating funds provided to colleges based upon credit enrollment.

Equalization Grants – Grants provided to institutions with less than the statewide average local tax dollars available per full-time equivalent student.

Restricted Grants:

State Adult Education Grant

State Basic – Grants awarded to Adult Education and Family Literacy providers to establish special classes for the instruction of persons of age 21 and older or persons under the age of 21 and not otherwise in attendance in public schools for the purpose of providing education to adults in the community, and other instruction as may be necessary to increase their qualifications for employment or other means of self-support and their ability to meet their responsibilities as citizens, including courses of instruction regularly accepted for graduation from elementary or high schools and for Americanization and General Educational Developmental Review classes. Included in this grant are funds for support services, such as student transportation and childcare facilities or provisions.

State Performance – Grants awarded to Adult Education and Family Literacy providers based upon performance outcomes.

Independent Accountant's Report

The Board of Trustees
Triton College – Community College District No. 504:

We have examined the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims Were Filed (the Schedule), of Triton College – Community College District No. 504 (the "College") for the year ended June 30, 2025. The College's management is responsible for the Schedule in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual*. Our responsibility is to express an opinion on the Schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule. The nature, timing, and extent of the procedures depend on our judgment, including an assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedule of Enrollment Data and Other Bases Upon Which Claims Were Filed for the year ended June 30, 2025, is presented in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual*, in all material respects.

This report is intended solely for the information and use of the board of trustees, management, and the Illinois Community College Board and is not intended to be and should not be used by anyone other than the specified parties.

Oakbrook Terrace, Illinois
[REDACTED]

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Schedule of Enrollment Data and Other
Bases Upon Which Claims Were Filed
Year ended June 30, 2025

	Summer		Fall		Spring		Total	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Baccalaureate	8,872.00	-	34,254.00	-	35,720.00	-	78,846.0	-
Business occupational	1,506.50	-	5,135.00	-	6,251.00	-	12,892.5	-
Technical occupational	3,172.50	-	11,762.00	-	13,711.00	-	28,645.5	-
Health occupational	1,144.50	-	4,539.00	-	3,884.50	-	9,568.0	-
Remedial development	476.00	-	4,225.00	-	2,782.00	-	7,483.0	-
Adult basic education/ secondary education	-	1,536.0	-	8,411.0	841.0	7,885.0	841.0	17,832.0
Total	15,171.5	1,536.0	59,915.0	8,411.0	63,189.5	7,885.0	138,276.0	17,832.0

	Attending in-district	Attending out-of-district on chargeback or contractual agreement	Total
Semester credit hours (all terms)	109,267.0	1,092.0	110,359.0
District 2024 equalized assessed valuation	\$ 13,084,160,072		

	Dual Credit	Dual Enrollment
Reimbursable Semester Credit Hours (all terms)	9,684.0	1,094.0

Mary-Rita Moore
Chief Executive Officer (CEO)

Sean Sullivan
Chief Financial Officer (CFO)

**TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504**

Reconciliation of Total Reimbursable Semester Credit Hours
Year ended June 30, 2025

	Total unrestricted credit hours	Total unrestricted credit hours certified to the ICCB	Difference	Total restricted credit hours	Total restricted credit hours certified to the ICCB	Difference
Baccalaureate	78,846.0	78,846.0	-	-	-	-
Business occupational	12,892.5	12,892.5	-	-	-	-
Technical occupational	28,645.5	28,645.5	-	-	-	-
Health occupational	9,568.0	9,568.0	-	-	-	-
Remedial development	7,483.0	7,483.0	-	-	-	-
Adult basic education/ adult secondary	841.0	841.0	-	17,832.0	17,832.0	-
Total	138,276.0	138,276.0	-	17,832.0	17,832.0	-

Reconciliation of In-District/Charge-back
Reimbursable Credit Hours

	Total attending (unrestricted and restricted)	Total attending and certified to the ICCB (unrestricted and restricted)	Difference
Reimbursable in-district residents	109,267.0	109,267.0	-
Reimbursable out-of-district on charge-back or contractual agreement	1,092.0	1,092.0	-
Total	110,359.0	110,359.0	-

	Total Reimbursable	Reimbursable Certified to ICCB	Difference
Dual Credit	9,684.0	9,684.0	-
Dual Enrollment	1,094.0	1,094.0	-

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Summary of Assessed Valuations (Unaudited)

Most recent three years

<u>Tax levy year</u>	<u>Equalized assessed valuation</u>
2024	\$ 13,084,160,072
2023	12,987,919,584
2022	10,925,613,446

Draft

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

RESIDENCY POLICY – (Unaudited)

The tuition rate is determined by the student's residency. Residency is defined as the place where a student lives and which a student intends to be their true permanent home. A student who temporarily moves into the district for the purpose of attending the College at a reduced tuition rate will not be considered as having established residency within the district.

The student must meet the following criteria to be considered a resident of the district: One must have occupied and/or owned a dwelling in the district for 30 days immediately prior to the start of classes and must demonstrate district residency by providing at least two of the following documents: Illinois driver's license, automobile registration, property tax statement, voter registration card, lease or purchase agreement, utility or telephone bill, library card, or other appropriate documentation. A student who is currently under legal guardianship of the Illinois Department of Children and Family Services or has been recently emancipated from the Department is exempt from the 30-day criteria if they demonstrate proof of current in-district residency. Documentation of current residency may be submitted by the student, a caseworker, or other personnel of the Department, or the student's attorney or guardian. A student who is homeless may present a signed letter on letterhead from an in-district homeless shelter confirming residency in the shelter. A student who is presently an inmate of a State correctional/rehabilitation institution located within Illinois is considered an out-of-district/in-state resident without meeting the 30-day residency policy. A change from out-of-district to in-district status during a semester becomes effective no earlier than the following semester. Students who move in or out of the district during a semester are required to report their new residency to the Office of Admission.

No student shall become a resident on the basis of their attendance at Triton College.

Documentation Verifying District or State Residency

DISTRICT RESIDENCY VERIFICATION

1. High school transcripts are on file for all degree-seeking in-district and in-state high school graduates.
2. Two forms of identification, as listed above, must be provided for any student who has mail returned or who has been reported to reside outside of the district. A student's record will be sealed until this is verified. A photocopy of this documentation will be placed in the student file.

CONTRACT TRAINING

1. In-district companies may provide contract training for their employees at in-district rates. Contract training is defined as specific coursework or enrollment in a specific degree/certificate program which is job-related as approved by the sponsoring in-district company. It infers the company will derive direct benefits as a result of the employee's training. The procedures are:
 - a. An authorized company representative must sign a contract training agreement form with Triton for each employee to be trained verifying the courses approved as being related to their job.
 - b. The company is directly billed for the courses at in-district tuition rates.

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

ACTION EXHIBIT NO. 17274

SUBJECT: APPROVAL OF FY 2026 ANNUAL BUDGET

RECOMMENDATION: That the Board of Trustees adopt the proposed budget for FY 2026, beginning July 1, 2025 and ending June 30, 2026. The operating budget totals are \$87,121,997 and the non-operating budget totals are \$60,384,604 The total budget for FY 2026 is \$147,506,601.

RATIONALE: The tentative budget has been available for public inspection and submitted for public hearing as required by law. All legal requirements have been met. Note: Per ICCB guidelines, Fund 10 (Trust & Agency) is not included in the Non-Operating Budget total above.

Sean Sullivan

Submitted to Board by: _____
Sean O'Brien Sullivan, Vice President of Business Services

Board Officers' Signatures Required:

Mark R. Stephens
Chairman

Tracy Jennings
Secretary

Date

Related forms requiring Board signature: Yes ☒ No ☐

**State of Illinois, County of Cook
Community College District No. 504**

TRITON COLLEGE

**Annual Budget
for
Fiscal Year 2026**

Book I – Operating Funds

**2000 Fifth Avenue
River Grove, Illinois 60171**

**Prepared by: Finance Office
Sean Sullivan, J.D., Vice President Business Services
Colleen Rockafellow, Associate Vice President Business Operations**



Office of the Vice President of Business Services

To: President Moore
Members of the Board of Trustees and
Citizens of Triton Community College, District No. 504:

Presented herein is the Annual Budget of Triton College for the fiscal year ending June 30, 2026. The total annual budget is \$147,506,601. The budget presented represents the financial plan to support the college's mission and vision statements.

The budget has been organized into two books, Book I details the Operating funds along with the financial summaries for all funds and Book II details the Non-Operating funds. Combined, both books contain the Public Budget report that identifies goals by area as well as the departmental budgets to achieve those goals.

Operating Funds, which are those funds used for instruction and support functions of the college, reflect revenues of \$70,856,578 and expenditures of \$87,121,997. Expenditures include transfers out of the non-operating fund of \$9,726,048. This Budget represents a decrease of \$16,265,419 from operating fund balance, leaving a projected fund balance of \$14,853,044.

The College has put together a budget based upon what is reasonably necessary for the ongoing support of operations and maintenance of facilities. The College carefully reviews all proposed expenditures to ensure that adequate funding is available based on the current state of revenues and actual expenditures. The College will continue to utilize this practice.

The Non-Operating funds reflect revenues of \$50,003,422 which includes transfers in from the operating fund and projected expenditures of \$60,384,604. Transfers in from operating funds total \$9,726,048.

The college is committed to the prudent use of the funds provided by the taxpayers, students, the State of Illinois and others. The college will maintain an ongoing review of all campus expenditures to verify the necessity of each toward providing quality educational services. Through an extensive and collaborative effort, the college believes that this proposed budget reflects fiscal responsibility to the community it serves and it will achieve the goals for this fiscal year ending June 30, 2026.

Respectfully submitted,

/S/ Sean O'Brien Sullivan
Sean O'Brien Sullivan
Vice President Business Services

/S/ Colleen Rockafellow
Colleen Rockafellow
Associate Vice President
Business Operations



Mission

Valuing the individual, educating and serving the community

Vision

A community with equitable opportunity for growth and success

Shared Values

Collaboration, Diversity, Integrity, Equity, Excellence

**CHAIRMAN****Mark R. Stephens**

Mark R. Stephens was elected to Triton's Board of Trustees in 1991, at which time he was elected vice chairman. He assumed the chair position in 1992.

He completed his high school degree at East Leyden High School in three years. He holds a bachelor's degree in business and a juris doctorate degree from DePaul University. Stephens also took classes at Triton.

Stephens has been an attorney at Storino, Ramello and Durkin since 1988, and owner of Bomark Cleaning Services since 1981.

Active in his community and a lifelong Rosemont resident, Stephens is involved with Little City Foundation and Our Lady of Hope Parish. Additionally, he is a member of the Rosemont Voters League and the Triton College Foundation board. He proudly contributes to countless charities as well.



Diane Viverito
Vice Chairwoman



Tracy Jennings
Secretary



Luke Casson



Glover Johnson



Elizabeth Potter



Richard B. Regan



Jarrell T. David
Student Trustee

Table of Contents

I. Financial Summaries for Fiscal Year 2026 Annual Budget

1. Summary of FY 2026 Budget by Fund	A1
2. Summary of FY 2026 Estimated Operating Fund Revenue	A2
3. Summary of FY 2026 Operating Fund Budgeted Expenditures.....	A3
4. FY 2026 Budgeted Expenditures - Education Fund.....	A4
5. FY 2026 Budgeted Expenditures - Operations and Maintenance Fund	A5
6. Reconciliation of FY 2026 Operating Budget.....	A6
7. Comparison of FY2026 Legal Operating Budget to Tentative Operating Budget.....	A7
8. Comparison of FY 2026 and FY 2025 Estimated Budgeted Revenues and Transfers In Operating Budget	A8
9. FY 2026 Budgeted Revenues and Expenditures Operations and Maintenance (Restricted) Fund	A9
Auxiliary Enterprises Fund.....	A10
Bond and Interest.....	A11
Restricted Purposes Fund	A12-A13
Audit Fund.....	A14
Liability, Protection, and Settlement Fund.....	A14
10. Summary of Revenues and Expenditures All Fund Groups.....	A15

Table of Contents (continued)

II. Detailed Budget by Area	1-118
1. Vice President for Academic Affairs	4-61
Office of the Vice President for Academic Affairs	7-10
Associate Vice President of Academic Innovation and Workforce Education	11-14
Dean of Early College	15-17
Dean of Health Careers	18-26
Dean of Business & Technology	27-36
Dean of Continuing Education	37-41
Dean, Adult Education	42-44
Dean, Arts and Science	45-61
2. Vice President for Enrollment Management & Student Affairs	62-80
Office of the Enrollment Management & Student Affairs	63-66
Dean of Students	67-70
Dean of Academic Success	71-75
Dean, Retention & Student Engagement.....	76-80
3. Vice President for Business Services	81-105
Office of the Vice President for Business Services	83-89
Associate Vice President of Information Systems	90-93
Safety and Security	94-96
Associate Vice President of Facilities	97-102
Associate Vice President of Human Resources	103-105
4. Institutional Support	106-118
Office of the President/Board of Trustees	108-110
Institutional Advancement.....	111-114
Institutional Support	115-118
III. Glossary	AA1-AA7

**Triton College - District No. 504
Summary of Fiscal Year 2026
Budget by Fund**

	General				Special Revenue		
	Education Fund	Operations and Maintenance Fund	Public Building Commission Operation & Maintenance Fund		Restricted Purposes Fund	Audit Fund	Liability, Protection, & Settlement Fund
Est. Beginning Balance	\$ 25,470,095	\$ 5,648,368	\$ -		\$ 1,450,531	\$ 303,244	\$ 2,647,169
Budgeted Revenues	\$ 57,799,346	\$ 13,057,232	\$ -		\$ 26,091,916	\$ 154,875	\$ 3,960,727
Budgeted Expenditures	\$ 57,317,792	\$ 20,078,157	\$ -		\$ 25,946,260	\$ 154,504	\$ 4,255,725
Budgeted Transfers (From Other Funds) (To Other Funds)	\$ - \$ (9,726,048)	\$ - \$ -	\$ - \$ -		\$ - \$ -	\$ - \$ -	\$ - \$ -
Est. Budgeted Ending Balance	\$ 16,225,601	\$ (1,372,557)	\$ -		\$ 1,596,187	\$ 303,615	\$ 2,352,171
	Debt Service		Capital Projects		Proprietary Fund		
	Bond and Interest Fund	Public Building Commission Rental Fund	Operations and Maintenance Fund (Restricted)	Building Bond Proceeds Fund			
Est. Beginning Balance	\$ 118,112	\$ -	\$ 9,449,437	\$ -			\$ (3,804,314)
Budgeted Revenues	\$ -	\$ -	\$ 8,273,288	\$ -			\$ 1,796,568
Budgeted Expenditures	\$ 3,419,833	\$ -	\$ 21,931,027	\$ -			\$ 4,677,255
Budgeted Transfers From Other Funds (To Other Funds)	\$ 3,419,833 \$ -	\$ - \$ -	\$ 3,148,000 \$ -	\$ - \$ -			\$ 3,158,215 \$ -
Est. Budgeted Ending Balance	\$ 118,112	\$ -	\$ (1,060,302)	\$ -			\$ (3,526,786)

The Official Budget which is accurately summarized in this document was approved by the District No. 504 Board of Trustees on September 23, 2025.

ATTEST: _____

Summary of Fiscal Year 2026
Operating Fund Revenue Triton College - District No. 504

	Education Fund	Operations and Maintenance Fund	Total Operating Funds
<u>OPERATING REVENUES BY SOURCE</u>			
Local Government:			
Current Taxes	\$23,107,148	\$7,124,569	\$30,231,717
Back Taxes	(112,559)	(32,584)	(145,143)
Corporate Personal Property Replacement Tax	\$2,500,000	\$0	\$2,500,000
Chargeback Revenue	\$0	\$0	\$0
TOTAL LOCAL GOVERNMENT	\$25,494,589	\$7,091,985	\$32,586,574
State Government:			
ICCB Base Operating Grant	\$4,862,876	\$1,414,075	\$6,276,951
ICCB Equalization Grant	\$0	\$0	\$0
ICCB Square Footage Grant	\$0	\$0	\$0
ICCB Career & Technical Ed (CTE)	\$669,541	\$0	\$669,541
TOTAL STATE GOVERNMENT	\$5,532,417	\$1,414,075	\$6,946,492
Federal Government:			
Other Federal	\$1,500	\$0	\$1,500
TOTAL FEDERAL GOVERNMENT	\$1,500	\$0	\$1,500
Student Tuition and Fees:			
Tuition	\$26,745,642	\$3,280,763	\$30,026,405
Uncollectable Tuition	(1,323,688)	0	(1,323,688)
Student Fees	\$323,076	\$0	\$323,076
TOTAL TUITION AND FEES	\$25,745,030	\$3,280,763	\$29,025,793
Other Sources:			
Sales and Service Fees	\$56,294	\$0	\$56,294
Facilities Revenue	\$0	\$1,103,893	\$1,103,893
Investment Revenue	\$560,181	\$67,627	\$627,808
Bookstore Commission	\$150,000	\$0	\$150,000
Other Revenue	\$259,335	\$98,889	\$358,224
TOTAL OTHER SOURCES	\$1,025,810	\$1,270,409	\$2,296,219
TOTAL BUDGETED REVENUE	\$57,799,346	\$13,057,232	\$70,856,578
Transfer From Other Fund	\$0	\$0	\$0
TOTAL BUDGETED REVENUE	\$57,799,346	\$13,057,232	\$70,856,578

**Summary of Fiscal Year 2026
Operating Fund Budgeted Expenditures**

	Education Fund	Operations and Maintenance Fund	Total Operating Funds	%
<u>BY PROGRAM</u>				
Instruction	\$20,280,912	\$0	\$20,280,912	26%
Academic Support	\$6,034,807	\$0	\$6,034,807	7%
Student Services	\$7,663,479	\$0	\$7,663,479	9%
Public Service/Continuing Education	\$2,258,303	\$0	\$2,258,303	3%
Operation & Maintenance of Plant	\$0	\$20,078,157	\$20,078,157	23%
Institutional Support	\$21,080,291	\$0	\$21,080,291	24%
Scholarships	\$0	\$0	\$0	0%
INTERFUND TRANSFERS	\$9,726,048	\$0	\$9,726,048	11%
TOTAL BUDGETED EXPENDITURES	<u>\$67,043,840</u>	<u>\$20,078,157</u>	<u>\$87,121,997</u>	<u>100%</u>

BY OBJECT

Salaries	\$36,229,990	\$5,062,179	\$41,292,169	47.4%
Employee Benefits	\$6,811,461	\$975,850	\$7,787,311	8.9%
Contractual Services	\$3,211,300	\$2,736,400	\$5,947,700	6.8%
General Materials & Supplies	\$3,553,204	\$1,534,764	\$5,087,968	5.8%
Travel and Conference/Meeting Expenses	\$724,422	\$6,380	\$730,802	0.8%
Fixed Charges	\$52,530	\$84,500	\$137,030	0.2%
Utilities	\$0	\$1,878,280	\$1,878,280	2.2%
Capital Outlay	\$292,000	\$7,799,804	\$8,091,804	9.3%
Other	\$6,442,885	\$0	\$6,442,885	7.4%
INTERFUND TRANSFERS	\$9,726,048	\$0	\$9,726,048	11.2%
TOTAL BUDGETED EXPENDITURES	<u>\$67,043,840</u>	<u>\$20,078,157</u>	<u>\$87,121,997</u>	<u>100%</u>

**Fiscal Year 2026
Budgeted Expenditures**

<u>EDUCATION FUND</u>	<u>APPROPRIATIONS</u>	<u>TOTALS</u>
INSTRUCTION		
Salaries	\$16,814,206	
Employee Benefits	\$2,300,651	
Contractual Services	\$174,092	
General Materials & Supplies	\$711,535	
Travel and Conference/Meeting Expenses	\$187,358	
Fixed Charges	\$18,070	
Utilities	\$0	
Capital Outlay	\$75,000	
Other	\$0	
		<u>\$20,280,912</u>
ACADEMIC SUPPORT		
Salaries	\$4,237,546	
Employee Benefits	\$607,949	
Contractual Services	\$434,600	
General Materials & Supplies	\$563,785	
Travel and Conference/Meeting Expenses	\$128,927	
Capital Outlay	\$62,000	
Other Expenditures	\$0	
		<u>\$6,034,807</u>
STUDENT SERVICES		
Salaries	\$6,270,604	
Employee Benefits	\$898,663	
Contractual Services	\$92,850	
General Materials & Supplies	\$276,175	
Travel and Conference/Meeting Expenses	\$117,937	
Fixed Charges	\$2,250	
Capital Outlay	\$0	
Other Expenditures	\$5,000	
		<u>\$7,663,479</u>
PUBLIC SERVICE/CONTINUING EDUCATION		
Salaries	\$1,618,029	
Employee Benefits	\$201,524	
Contractual Services	\$395,750	
General Materials & Supplies	\$34,850	
Travel and Conference/Meeting Expenses	\$7,750	
Capital Outlay	\$0	
Other Expenditures	\$400	
		<u>\$2,258,303</u>
INSTITUTIONAL SUPPORT		
Salaries	\$7,289,605	
Employee Benefits	\$2,802,674	
Contractual Services	\$2,114,008	
General Materials & Supplies	\$1,966,859	
Travel and Conference/Meeting Expenses	\$282,450	
Fixed Charges	\$32,210	
Capital Outlay	\$155,000	
Other	\$6,437,485	
		<u>\$21,080,291</u>
SCHOLARSHIPS		
Other Expenditures	\$0	
		<u>\$0</u>
TOTAL		<u>\$57,317,792</u>
INTERFUND TRANSFERS		<u>\$9,726,048</u>
GRAND TOTAL		<u>\$67,043,840</u>

**Fiscal Year 2026
Budgeted Expenditures**

<u>OPERATIONS AND MAINTENANCE FUND</u>	<u>APPROPRIATIONS</u>	<u>TOTALS</u>
INSTRUCTION		
Salaries	\$5,062,179	
Employee Benefits	\$975,850	
Contractual Services	\$2,736,400	
General Materials & Supplies	\$1,534,764	
Travel and Conference/Meeting Expenses	\$6,380	
Fixed Charges	\$84,500	
Utilities	\$1,878,280	
Capital Outlay	\$7,799,804	
Other	\$0	
		<u>\$20,078,157</u>
INTERFUND TRANSFER	\$0	<u>\$0</u>
GRAND TOTAL		<u><u>\$20,078,157</u></u>

**Reconciliation of FY 2026
Operating Budget**

Revenues & Transfer In - Tentative Operating Budget	\$71,042,228
Revenues & Transfer In - Final Operating Budget	<u>\$70,856,578</u>
Expenditures & Transfers Out - Tentative Operating Budget	\$86,313,267
Expenditures & Transfers Out - Final Operating Budget	<u>\$87,121,997</u>
Difference	(\$15,271,039)
<i>FY26 Final Operating Budget</i>	
Revenues and Transfer In - Final Operating Budget	\$70,856,578
Expenditures & Transfers Out - Final Operating Budget	<u>\$87,121,997</u>
	(\$16,265,419)

**Comparison of FY 2026
Legal Operating Budget to Tentative Operating Budget**

	Legal Operating Budget	Tentative Operating Budget	Difference
Revenues by Source and Transfer In			
Taxes	\$30,231,717	\$30,231,717	\$ -
Back taxes	(\$145,143)	(\$145,143)	\$ -
Corp. Pers. Prop. Taxes	\$2,500,000	\$2,500,000	\$ -
ICCB Grants & DCEO	\$6,946,492	\$7,132,142	\$ (185,650)
Other State/Federal	\$1,500	\$1,500	\$ -
Student Tuition and Fees	\$29,025,793	\$29,025,793	\$ -
Sales and Services	\$1,103,893	\$1,103,893	\$ -
Interest on Investments	\$627,808	\$627,808	\$ -
Misc. Revenues	\$358,224	\$358,224	\$ -
Bookstore Commission	\$150,000	\$150,000	\$ -
Food Service Commission	\$56,294	\$56,294	\$ -
Other	\$0	\$0	\$ -
Transfer in	<u>\$0</u>	<u>\$0</u>	<u>\$ -</u>
Total	<u>\$70,856,578</u>	<u>\$71,042,228</u>	<u>\$ (185,650)</u>
Expenditures by Object and Transfers to Other Funds			
Salaries	\$41,292,169	\$40,567,035	\$ 725,134
Employee Benefits	\$7,787,311	\$7,787,311	\$ -
Contractual Services	\$5,947,700	\$5,944,963	\$ 2,737
General Materials & Supplies	\$5,087,968	\$5,071,903	\$ 16,065
Conference and Meeting Exp.	\$730,802	\$658,007	\$ 72,795
Fixed Charges	\$137,030	\$137,030	\$ -
Utilities	\$1,878,280	\$1,878,280	\$ -
Capital Outlay	\$8,091,804	\$8,091,804	\$ -
Other Expenditures	\$6,442,885	\$6,450,886	\$ (8,001)
Transfer to Other Funds	<u>\$9,726,048</u>	<u>\$9,726,048</u>	<u>\$ -</u>
Total	<u>\$87,121,997</u>	<u>\$86,313,267</u>	<u>\$ 808,730</u>

**Comparison of Fiscal Year 2026 and Fiscal Year 2025
Budgeted Revenues and Transfer In Operating Budget**

	Total Operating Funds FY26	Total Operating Funds FY25	Dollar Difference FY26 to FY25
<u>OPERATING REVENUES BY SOURCE</u>			
Local Government			
Current Taxes	\$ 30,231,717	\$ 29,280,113	\$ 951,604
Back Taxes	\$ (145,143)	\$ (140,574)	\$ (4,569)
Corp. Personal Prop. Tax	\$ 2,500,000	\$ 2,500,000	\$ -
Chargeback Revenue	\$ -	\$ -	\$ -
Total Local Government	\$ 32,586,574	\$ 31,639,539	\$ 947,035
State Government			
DCEO	\$ -	\$ -	\$ -
ICCB Base Op. Grant	\$ 6,276,951	\$ 6,462,601	\$ (185,650)
ICCB Square Footage	\$ -	\$ -	\$ -
ICCB Equalization Grant	\$ -	\$ -	\$ -
ICCB CTE	\$ 669,541	\$ 669,541	\$ -
Total State Government	\$ 6,946,492	\$ 7,132,142	\$ (185,650)
Federal Government			
Other Federal	\$ 1,500	\$ 1,500	\$ -
Total Federal Government	\$ 1,500	\$ 1,500	\$ -
Student Tuition and Fees			
Tuition	\$ 30,026,405	\$ 28,596,576	\$ 1,429,829
Uncollectable Tuition	\$ (1,323,688)	\$ (1,260,655)	\$ (63,033)
Fees	\$ 323,076	\$ 300,072	\$ 23,004
Total Tuition and Fees	\$ 29,025,793	\$ 27,635,993	\$ 1,389,800
Other Sources			
Sales & Services, Facilities Rental	\$ 1,103,893	\$ 1,101,853	\$ 2,040
Investment Revenues	\$ 627,808	\$ 591,800	\$ 36,008
Other Revenues	\$ 358,224	\$ 351,200	\$ 7,024
Bookstore Commission	\$ 150,000	\$ 150,000	\$ -
Food Service Commission	\$ 56,294	\$ 53,613	\$ 2,681
Total Other Sources	\$ 2,296,219	\$ 2,248,466	\$ 47,753
Total Budgeted Revenues	\$ 70,856,578	\$ 68,657,640	\$ 2,198,938
Transfer In	\$ -	\$ -	\$ -
Total Budgeted Revenues and Transfer In	\$ 70,856,578	\$ 68,657,640	\$ 2,198,938

**Fiscal Year 2026 Budgeted Revenues and Expenditures Operations and Maintenance
(Restricted)**

	<u>Revenues</u>	<u>Total</u>
<u>OPERATIONS & MAINTENANCE FUND RESTRICTED</u>		
Local Government		
Current Taxes	\$ 309,000	
Back Taxes	\$ (2,160)	
Bond Proceeds	\$ -	\$ 306,840
State Government:		
State Government Sources	\$ 5,963,473	\$ 7,938,306
Other Sources:		
Investment Revenue	\$ 28,142	\$ 28,142
Interfund Transfer		\$ 3,148,000
GRAND TOTAL O&M Restricted Revenues		\$ 11,421,288

	<u>Expenditures</u>	<u>Total</u>
<u>OPERATIONS & MAINTENANCE FUND RESTRICTED</u>		
INSTITUTIONAL SUPPORT		
Salaries	\$ -	
Employee Benefits	\$ -	
Contractual Services	\$ 2,836,460	
General Materials & Supplies	\$ 4,514	
Travel and Conference/Meeting Expenses	\$ -	
Fixed Charges	\$ -	
Capital Outlay	\$ 19,090,053	
Other	\$ -	\$ 21,931,027
Interfund Transfer		\$ -
GRAND TOTAL O&M Restricted Expenditures		\$ 21,931,027

Fiscal Year 2026 Budgeted Revenues and Expenditures Auxiliary Enterprises

	<u>Revenues</u>	<u>Total</u>
<u>AUXILIARY ENTERPRISES FUND</u>		
Student Auxiliary Fees	\$933,545	
Sales and Service Fees	\$454,260	
Facilities Rental	\$365,825	
Investment Revenue	\$42,688	
Other	\$250	
	<u> </u>	<u>\$1,796,568</u>
Interfund Transfer		<u>\$3,158,215</u>
GRAND TOTAL Auxiliary Enterprises Revenues		<u><u>\$4,954,783</u></u>

	<u>Expenditures</u>	<u>Total</u>
<u>AUXILIARY ENTERPRISES FUND</u>		
Salaries	\$2,258,707	
Employee Benefits	\$206,543	
Contractual Services	\$396,000	
General Materials & Supplies	\$434,770	
Travel and Conference/Meeting Expenses	\$347,000	
Fixed Charges	\$3,200	
Capital Outlay	\$75,025	
Other	\$956,010	
	<u> </u>	<u>\$4,677,255</u>
GRAND TOTAL Auxiliary Enterprises Expenditures		<u><u>\$4,677,255</u></u>

Fiscal Year 2026
Budgeted Revenues and Expenditures Bond and Interest Fund

	<u>Revenues</u>	<u>Total</u>
<u>BOND AND INTEREST FUND</u>		
Investment Revenue	\$0	\$0
Interfund Transfer	\$0	\$3,419,833
GRAND TOTAL Bond and Interest Revenues		<u>\$3,419,833</u>

	<u>Expenditures</u>	<u>Total</u>
<u>BOND AND INTEREST FUND</u>		
Debt Principal Retirement	\$2,785,000	
Interest (on Bonds)	\$634,833	
Contractual Services	\$0	\$3,419,832
GRAND TOTAL Bond and Interest Expenditures		<u>\$3,419,833</u>

**Fiscal Year 2026
Budgeted Revenues Restricted Purposes Fund**

	<u>Revenues</u>	<u>Total</u>
<u>RESTRICTED PURPOSES FUND</u>		
Local Government:		
Local Government Source	\$7,500	\$7,500
State Government:		
DCEO	\$0	
ICCB Program Improvement Grants	\$572,634	
ICCB Student Success Grants	\$0	
ICCB Adult Education	\$1,012,750	
Illinois MAP Award	\$1,500,000	
Illinois Veterans Grants	\$570,000	
Other Illinois Governmental Sources	\$2,443,837	\$6,099,221
Federal Government:		
Department of Education	17,049,800	
ICCB Adult Ed	279,454	
Other Revenue	279,454	17,608,708
Other Sources:		
Student Tuition and Fees	\$1,290,050	
Investment Revenue	\$34,500	
Nongovernmental Gifts, Scholarships, Grants	\$1,016,312	
Other Revenue	\$35,625	2,376,487
Interfund Transfer		-
GRAND TOTAL Restricted Purposes Fund Revenues		<u><u>\$26,091,916</u></u>

Fiscal Year 2026

Budgeted Expenditures Restricted Purposes Fund

<u>RESTRICTED PURPOSES FUND</u>	<u>APPROPRIATIONS</u>	<u>TOTALS</u>
INSTRUCTION		
Salaries	1,460,514	
Employee Benefits	143,245	
Contractual Services	1,310,763	
General Materials & Supplies	923,454	
Travel and Conference/Meeting Expenses	38,544	
Fixed Charges	0	
Capital Outlay	502,328	
Utilities	0	
Other	966,548	5,345,396
ACADEMIC SUPPORT		
Salaries	184,737	
Employee Benefits	23,636	
Contractual Services	150,016	
General Materials & Supplies	109,255	
Travel and Conference/Meeting Expenses	10,856	
Fixed Charges & Capital	0	
Other	118,634	597,134
STUDENT SERVICES		
Salaries	939,871	
Employee Benefits	114,178	
Contractual Services	159,946	
General Materials & Supplies	160,895	
Capital Outlay & Other	996,462	
Travel and Conference/Meeting Expenses & Fixed	76,914	2,448,266
PUBLIC SERVICE/CONTINUING EDUCATION		
Salaries	103,988	
Employee Benefits	0	
Contractual Services	735	
General Materials & Supplies	3,415	
Travel and Conference/Meeting Expenses	25,249	
Capital Outlay & Fixed	0	
Other	0	133,387
INSTITUTIONAL SUPPORT		
Salaries	0	
Benefits	0	
Contractual Services	17,690	
General Materials & Supplies	1,300	
Travel and Conference/Meeting Expenses	0	
Other	510	19,500
SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS		
Other	17,402,576	17,402,576
AUXILIARY SERVICES		
Salaries	0	0
GRAND TOTAL Restricted Purposes Expenditures		<u>\$25,946,260</u>

**Fiscal Year 2026 Budgeted Revenues and Expenditures Audit Fund and Liability,
Protection, and Settlement Fund**

	<u>Revenues</u>	<u>Total</u>
<u>AUDIT FUND</u>		
Local Government		
Current Taxes	\$ 154,975	
Back Taxes	(1,645)	
		<u>153,330</u>
Other Sources:		
Investment Revenue	\$ 1,545	<u>1,545</u>
GRAND TOTAL Audit Revenues		<u><u>\$154,875</u></u>

	<u>Expenditures</u>	<u>Total</u>
<u>AUDIT FUND</u>		
INSTITUTIONAL SUPPORT		
Audit Services	\$ 154,504	<u>154,504</u>
GRAND TOTAL Audit Expenditures		<u><u>\$154,504</u></u>

	<u>Revenues</u>	<u>Total</u>
<u>LIABILITY, PROTECTION, AND SETTLEMENT FUND</u>		
Local Government		
Current Taxes	\$ 4,014,521	
Back Taxes	(55,339)	
		<u>3,959,182</u>
Other Sources:		
Investment Revenue	\$ 1,545	<u>1,545</u>
INTERFUND TRANSFER		<u>0</u>
GRAND TOTAL Liability, Protection, and Settlement Revenues		<u><u>\$3,960,727</u></u>

	<u>Expenditures</u>	<u>Total</u>
<u>LIABILITY, PROTECTION, AND SETTLEMENT FUND</u>		
INSTITUTIONAL SUPPORT		
Salaries	\$ -	
Employee Benefits	\$ 1,033,751	
Fixed Charges	\$ 874,032	
Contractual Services	\$ 2,347,942	<u>4,255,725</u>
GRAND TOTAL Liability, Protection, and Settlement Expenditures		<u><u>\$4,255,725</u></u>

Summary of Revenues and Expenditures ALL FUND GROUPS

	FY 2026 Final Budget	FY 2025 Final Budget	FY 2026 to FY2025 Comparison \$\$	% (+or-)
Education Fund				
Total Revenues	\$57,799,346	\$55,945,854	\$1,853,492	3.31%
Total Expenditures	\$57,317,792	\$53,102,197	\$4,215,595	7.94%
Total Transfer In	\$0	\$0	\$0	-
Total Transfer Out	-\$9,726,048	-\$8,237,606	-\$1,488,442	18.07%
Operations and Maintenance				
Total Revenues	\$13,057,232	\$12,711,787	\$345,445	2.72%
Total Expenditures	\$20,078,157	\$25,162,202	-\$5,084,045	-20.21%
Total Transfer In	\$0	\$0	\$0	0.00%
Total Transfer Out	\$0	\$0	\$0	100.00%
Restricted Purposes				
Total Revenues	\$26,091,916	\$27,202,219	-\$1,110,303	-4.08%
Total Expenditures	\$25,946,260	\$26,594,648	-\$648,388	-2.44%
Total Transfer In	\$0	\$0	\$0	0.00%
Audit				
Total Revenues	\$154,875	\$150,004	\$4,871	3.25%
Total Expenditures	\$154,504	\$150,004	\$4,500	3.00%
Liability, Protection, & Settlement Fund				
Total Revenues	\$3,960,727	\$3,836,059	\$124,668	3.25%
Total Expenditures	\$4,255,725	\$4,133,004	\$122,721	2.97%
Total Transfer In	\$0	\$0	\$0	100.00%
Bond and Interest				
Total Transfer In	\$3,419,833	\$3,451,963	-\$32,130	-0.93%
Total Expenditures	\$3,419,833	\$3,451,963	-\$32,130	-0.93%
Operations & Maintenance Restricted				
Total Revenues	\$ 8,273,288	\$11,056,621	-\$2,783,333	-25.17%
Total Expenditures	\$21,931,027	\$21,035,785	\$895,242	4.26%
Total Transfer In	\$3,148,000	\$3,000,000	\$148,000	4.93%
Auxiliary Enterprises				
Total Revenues	\$1,796,568	\$1,734,946	\$61,622	3.55%
Total Expenditures	\$4,677,255	\$4,332,510	\$344,745	7.96%
Total Transfer In	\$3,158,215	\$1,785,643	\$1,372,572	76.87%
Total Revenues - All Funds	\$120,860,000	\$120,875,096	-\$15,096	-0.01%
Total Expenditures - All Funds	\$147,506,601	\$146,199,919	\$1,306,682	0.89%

Institutional Summary

Operating Budget

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$5,140,249	\$5,034,508	\$105,741	2%
510100010	Admin Staff/Departmental Chairs	\$363,739	\$152,620	\$211,119	138%
510200005	Professional/Technical (Full-time)	\$4,074,775	\$3,616,295	\$458,480	13%
510200010	Professional/Technical (Part-Time)	\$1,191,741	\$962,521	\$229,220	24%
510300005	Faculty Contracts (Full-Time)	\$8,999,673	\$8,347,379	\$652,294	8%
510300010	Part-Time Contracts	\$5,031,437	\$4,873,840	\$157,597	3%
510300020	Summer Contracts (Full-Time)	\$1,044,157	\$1,030,954	\$13,203	1%
510300025	Faculty Overload (Full-Time)	\$883,354	\$748,490	\$134,864	18%
510300030	Extra Duty / Non Chair (Full-Time)	\$143,393	\$51,601	\$91,792	178%
510300210	Part-Time Stipend or Extra Duty	\$38,000	\$68,000	(\$30,000)	(44)%
510400005	Supervisory Staff (Full-Time)	\$2,529,257	\$2,583,253	(\$53,996)	(2)%
510400010	Supervisory Staff (Part-Time)	\$275,450	\$271,250	\$4,200	2%
510500005	Academic Support Staff (Full-Time)	\$880,438	\$922,470	(\$42,032)	(5)%
510500010	Academic Support (Part-Time)	\$73,500	\$72,450	\$1,050	1%
510600005	Clerical (Full-Time)	\$4,916,225	\$4,476,465	\$439,760	10%
510600010	Clerical (Part-Time)	\$2,073,385	\$2,029,335	\$44,050	2%
510600015	Clerical (Overtime)	\$36,400	\$37,350	(\$950)	(3)%
510700005	Custodial/Engineers/Police (Full-Time)	\$3,610,261	\$3,260,441	\$349,820	11%
510700010	Custodial/Engineers/Police (Part-Time)	\$635,000	\$461,871	\$173,129	37%
510700015	Custodial/Engineers/Police (Full-Time)	\$113,029	\$113,029	\$0	0%
510800005	Students (Work Study)	\$25,000	\$25,000	\$0	0%
510900010	Salary Lapse	(\$836,294)	(\$1,500,000)	\$663,706	(44)%
510900011	Salary Reserve Part Time	\$50,000	\$50,000	\$0	0%
Total Salaries		\$41,292,169	\$37,689,122	\$3,603,047	10%
520100105	Medical / Dental Group Life	\$5,615,653	\$5,044,943	\$570,710	11%
520100405	Group Life	\$207,911	\$183,004	\$24,907	14%
520500005	Medicare	\$540,669	\$407,905	\$132,764	33%
520600005	FICA / Social Security	\$27,596	\$23,172	\$4,424	19%
520700005	Staff / Family Tuition Wavers	\$200,000	\$200,000	\$0	0%
520900000	Other Employee Benefits	\$597,567	\$539,149	\$58,418	11%
520900010	Flexible Spending Account	\$7,000	\$7,000	\$0	0%
520900015	Adjunct Faculty Wellness	\$75,000	\$75,000	\$0	0%
520900020	Early Retirement / Pension Contributions	\$252,915	\$252,915	\$0	0%
520900025	SURS Grants Contribution	\$25,000	\$25,000	\$0	0%
520900030	Retiree Health Insurance Contributions	\$50,000	\$50,000	\$0	0%
520900035	Medical Exam Fees	\$8,000	\$8,000	\$0	0%
520900040	Adjunct Faculty Bonus	\$175,000	\$175,000	\$0	0%
520900045	FT Faculty Graduation and Workshops	\$5,000	\$5,000	\$0	0%
Total Benefits		\$7,787,311	\$6,996,088	\$791,223	11%
530200010	Consultants	\$36,000	\$36,000	\$0	0%
530300010	Architectural Services	\$140,000	\$140,000	\$0	0%
530400010	Maintenance Services - Non Computer	\$2,715,005	\$2,358,000	\$357,005	15%
530400020	Maintenance Services - Computer	\$35,000	\$9,000	\$26,000	289%
530400030	Maintenance Services - Software Support	\$795,795	\$738,050	\$57,745	8%
530500005	Legal Services	\$280,000	\$280,000	\$0	0%
530800005	Instructional Services Contracts	\$326,000	\$296,000	\$30,000	10%
530900010	Other Contractual - Services	\$1,619,900	\$1,707,203	(\$87,303)	(5)%
Total Contractual Services		\$5,947,700	\$5,564,253	\$383,447	7%

540100110	Supplies - Office	\$111,169	\$110,774	\$395	0%
540100210	Instructional Supplies	\$601,890	\$516,634	\$85,256	17%
540100505	Vehicle	\$80,000	\$80,000	\$0	0%
540200005	Printing	\$404,650	\$373,897	\$30,753	8%
540200010	Copier	\$140,159	\$144,134	(\$3,975)	(3)%
540400005	Computer Software Upgrade	\$166,299	\$112,450	\$53,849	48%
540400010	Postage	\$240,000	\$190,000	\$50,000	26%
540400015	Repair Materials and Supplies	\$1,184,000	\$1,084,500	\$99,500	9%
540500005	Books and Bindings	\$58,450	\$58,950	(\$500)	(1)%
540600005	Publications and Dues	\$235,870	\$235,165	\$705	0%
540600010	Publications and Dues (Prof. Development)	\$21,917	\$22,600	(\$683)	(3)%
540700005	Advertising	\$705,500	\$701,500	\$4,000	1%
540800005	Groceries	\$10,000	\$10,000	\$0	0%
540900085	Finance - Resale	\$600	\$600	\$0	0%
540900505	Other Materials and Supplies	\$553,050	\$477,522	\$75,528	16%
540900510	Laundry	\$6,850	\$8,850	(\$2,000)	(23)%
540901005	Equipment - Non Capitalized	\$567,564	\$578,275	(\$10,711)	(2)%
Total General Meeting and Supplies		\$5,087,968	\$4,705,851	\$382,117	8%
550100005	Meeting Expense	\$303,532	\$292,637	\$10,895	4%
550100006	Events	\$35,000	\$35,000	\$0	0%
550100010	Meeting - Prof. Development	\$16,340	\$9,125	\$7,215	79%
550100020	Meeting - Recognition	\$2,500	\$2,500	\$0	0%
550200005	Travel - In State	\$75,597	\$72,450	\$3,147	4%
550200010	Travel - In State - Prof. Development	\$130,208	\$73,876	\$56,332	76%
550200015	Clinical Mileage	\$7,550	\$4,850	\$2,700	56%
550300005	Travel - Out of State	\$117,025	\$132,250	(\$15,225)	(12)%
550300010	Travel - Out of State - Prof. Development	\$28,800	\$20,900	\$7,900	38%
550400005	Recruitment	\$14,000	\$16,000	(\$2,000)	(13)%
550900005	Volunteer Travel and Mileage	\$250	\$250	\$0	0%
Total Travel and Conference Meetings		\$730,802	\$659,838	\$70,964	11%
560100005	Rental Facilities	\$1,000	\$1,000	\$0	0%
560200005	Rental Equipment	\$50,000	\$50,000	\$0	0%
560600005	Installment Payment Lease Payment	\$32,210	\$32,210	\$0	0%
560600010	Leased Software	\$53,820	\$53,620	\$200	0%
Total Fixed Charges		\$137,030	\$136,830	\$200	0%
570100000	Gas	\$350,000	\$450,000	(\$100,000)	(22)%
570300000	Electricity	\$1,103,280	\$1,103,280	\$0	0%
570400000	Water and Sewage	\$175,000	\$210,000	(\$35,000)	(17)%
570500000	Telephone	\$200,000	\$275,000	(\$75,000)	(27)%
570700000	Refuse Disposal	\$50,000	\$50,000	\$0	0%
Total Utilities		\$1,878,280	\$2,088,280	(\$210,000)	(10)%
580400005	Building Remodeling	\$7,585,804	\$13,613,000	(\$6,027,196)	(44)%
580500005	Equipment Office	\$100,000	\$386,300	(\$286,300)	(74)%
580500010	Equipment Computer	\$5,000	\$5,000	\$0	0%
580600005	Equipment Instructional >5K	\$187,000	\$172,673	\$14,327	8%
580600010	Equipment Instructional	\$0	\$250	(\$250)	(100)%
580700005	Equipment Service	\$214,000	\$270,000	(\$56,000)	(21)%
Total Capital Outlay		\$8,091,804	\$14,447,223	(\$6,355,419)	(44)%
590200000	Student Grants and Scholarships	\$5,900,000	\$5,424,028	\$475,972	9%
590200033	TRIO Waivers	\$20,000	\$5,000	\$15,000	300%
590400006	Collection Fee	\$450,000	\$450,000	\$0	0%
590900000	Other Expenditures	\$0	\$12,000	(\$12,000)	(100)%

590900007	Tuition Refund	\$400	\$400	\$0	0%
590900035	General Student Programming	\$2,000	\$2,000	\$0	0%
590900040	Faculty Professional Development	\$45,265	\$53,486	(\$8,221)	(15)%
590900089	Grant Manager Discretionary	\$25,220	\$30,000	(4,780.00)	(16)%
Total Other Expenditures		\$6,442,885	\$5,976,914	\$465,971	8%
710100000	Transfer To Other Funds	\$9,726,048	\$8,237,606	\$1,488,442	18%
Total Transfer to Other Funds		\$9,726,048	\$8,237,606	\$1,488,442	18%
Grand Total Operating Budget		87,121,997	86,502,005	619,992	1%

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VP of Academic Affairs Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Ch...
510100005	Administrative Staff (Full-Time)	\$1,839,008	\$1,797,216	\$41,792	2%
510100010	Admin Staff/Departmental Chairs	\$363,739	\$152,620	\$211,119	138%
510200005	Professional/Technical (Full-time)	\$204,029	\$271,272	(\$67,243)	(25)%
510200010	Professional/Technical (Part-Time)	\$87,100	\$74,810	\$12,290	16%
510300005	Faculty Contracts (Full-Time)	\$8,999,673	\$8,347,379	\$652,294	8%
510300010	Part-Time Contracts	\$5,031,437	\$4,873,840	\$157,597	3%
510300020	Summer Contracts (Full-Time)	\$1,044,157	\$1,030,954	\$13,203	1%
510300025	Faculty Overload (Full-Time)	\$883,354	\$748,490	\$134,864	18%
510300030	Extra Duty / Non Chair (Full-Time)	\$99,025	\$36,633	\$62,392	170%
510300210	Part-Time Stipend or Extra Duty	\$38,000	\$68,000	(\$30,000)	(44)%
510400005	Supervisory Staff (Full-Time)	\$720,525	\$709,619	\$10,906	2%
510600005	Clerical (Full-Time)	\$1,031,815	\$1,092,302	(\$60,487)	(6)%
510600010	Clerical (Part-Time)	\$647,340	\$663,480	(\$16,140)	(2)%
Total Salaries		\$20,989,202	\$19,866,615	\$1,122,587	6%
520100105	Medical / Dental Group Life	\$2,493,503	\$2,295,331	\$198,172	9%
520100405	Group Life	\$47,021	\$38,764	\$8,257	21%
520500005	Medicare	\$281,644	\$226,395	\$55,249	24%
520600005	FICA / Social Security	\$7,896	\$4,997	\$2,899	58%
520900000	Other Employee Benefits	\$110,878	\$75,287	\$35,591	47%
Total Benefits		\$2,940,942	\$2,640,774	\$300,168	11%
530400010	Maintenance Services - Non Computer	\$173,055	\$124,950	\$48,105	38%
530400020	Maintenance Services - Computer	\$0	\$1,000	(\$1,000)	(100)%
530400030	Maintenance Services - Software Support	\$0	\$150	(\$150)	(100)%
530800005	Instructional Services Contracts	\$326,000	\$296,000	\$30,000	10%
530900010	Other Contractual - Services	\$288,287	\$329,810	(\$41,523)	(13)%
Total Contractual Services		\$787,342	\$751,910	\$35,432	5%
540100110	Supplies - Office	\$26,370	\$24,675	\$1,695	7%
540100210	Instructional Supplies	\$486,740	\$394,924	\$91,816	23%
540200005	Printing	\$11,100	\$13,050	(\$1,950)	(15)%
540200010	Copier	\$35,595	\$37,345	(\$1,750)	(5)%
540400005	Computer Software Upgrade	\$34,299	\$31,950	\$2,349	7%
540500005	Books and Bindings	\$50	\$550	(\$500)	(91)%
540600005	Publications and Dues	\$63,815	\$66,150	(\$2,335)	(4)%
540600010	Publications and Dues (Prof. Develop...	\$21,117	\$22,100	(\$983)	(4)%
540900505	Other Materials and Supplies	\$147,700	\$143,312	\$4,388	3%
540900510	Laundry	\$6,850	\$8,850	(\$2,000)	(23)%
540901005	Equipment - Non Capitalized	\$16,814	\$15,000	\$1,814	12%
Total General Meeting and Supplies		\$850,450	\$757,906	\$92,544	12%

550100005	Meeting Expense	\$58,015	\$56,220	\$1,795	3%
550100010	Meeting - Prof. Development	\$14,700	\$7,925	\$6,775	85%
550100020	Meeting - Recognition	\$2,500	\$2,500	\$0	0%
550200005	Travel - In State	\$29,850	\$28,600	\$1,250	4%
550200010	Travel - In State - Prof. Development	\$118,508	\$66,576	\$51,932	78%
550200015	Clinical Mileage	\$7,550	\$4,850	\$2,700	56%
550300005	Travel - Out of State	\$37,150	\$39,500	(\$2,350)	(6)%
550300010	Travel - Out of State - Prof. Develop...	\$28,800	\$20,900	\$7,900	38%
550900005	Volunteer Travel and Mileage	\$250	\$250	\$0	0%
Total Travel and Conference Meetings		\$297,323	\$227,321	\$70,002	31%
560100005	Rental Facilities	\$1,000	\$1,000	\$0	0%
560600010	Leased Software	\$19,320	\$19,120	\$200	1%
Total Fixed Charges		\$20,320	\$20,120	\$200	1%
580600005	Equipment Instructional >5K	\$187,000	\$172,673	\$14,327	8%
580600010	Equipment Instructional	\$0	\$250	(\$250)	(100)%
Total Capital Outlay		\$187,000	\$172,923	\$14,077	8%
590900000	Other Expenditures	\$0	\$12,000	(\$12,000)	(100)%
590900007	Tuition Refund	\$400	\$400	\$0	0%
590900040	Faculty Professional Development	\$6,393	\$48,991	(\$42,598)	(87)%
Total Other Expenditures		\$6,793	\$61,391	(\$54,598)	(89)%
Grand Total Operating Budget		26,079,372	24,498,960	1,580,412	6%

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

VICE PRESIDENT OF ACADEMIC AFFAIRS

Major Goals 2025-2026

- Strengthen data-informed decision-making within Academic Affairs to continuously improve academic programs and student outcomes.
- Complete the phased transition of targeted programs and general education courses to the 8-week format by providing faculty development and instructional design support for effective teaching in a shortened term format, while evaluating student outcomes and faculty feedback to guide further scaling and refinement.
- Collaborate with faculty, Student Affairs, and Institutional Research to expand the use of predictive analytics and early alert systems for identifying and supporting at-risk students.

VP of Academic Affairs

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$347,998	\$333,012	\$14,986	5%
510200005	Professional/Technical (Full-time)	\$0	\$73,010	(\$73,010)	(100)%
510200010	Professional/Technical (Part-Time)	\$29,750	\$27,860	\$1,890	7%
510300210	Part-Time Stipend or Extra Duty	\$38,000	\$68,000	(\$30,000)	(44)%
510400005	Supervisory Staff (Full-Time)	\$141,931	\$121,043	\$20,888	17%
510600005	Clerical (Full-Time)	\$174,224	\$120,236	\$53,988	45%
Total Salaries		\$731,903	\$743,161	(\$11,258)	(2)%
520100105	Medical / Dental Group Life	\$57,000	\$83,377	(\$26,377)	(32)%
520100405	Group Life	\$1,445	\$1,856	(\$411)	(22)%
520500005	Medicare	\$7,650	\$4,375	\$3,275	75%
520900000	Other Employee Benefits	\$1,819	\$1,942	(\$123)	(6)%
Total Benefits		\$67,914	\$91,550	(\$23,636)	(26)%
530900010	Other Contractual - Services	\$128,700	\$130,200	(\$1,500)	(1)%
Total Contractual Services		\$128,700	\$130,200	(\$1,500)	(1)%
540100110	Supplies - Office	\$1,200	\$1,100	\$100	9%
540100210	Instructional Supplies	\$1,000	\$1,050	(\$50)	(5)%
540200005	Printing	\$2,500	\$2,650	(\$150)	(6)%
540200010	Copier	\$300	\$300	\$0	0%
540600005	Publications and Dues	\$7,500	\$7,650	(\$150)	(2)%
540900505	Other Materials and Supplies	\$37,500	\$52,550	(\$15,050)	(29)%
540901005	Equipment - Non Capitalized	\$3,000	\$3,000	\$0	0%
Total General Meeting and Supplies		\$53,000	\$68,300	(\$15,300)	(22)%
550100005	Meeting Expense	\$16,100	\$15,600	\$500	3%
550200005	Travel - In State	\$9,250	\$11,250	(\$2,000)	(18)%
550300005	Travel - Out of State	\$13,500	\$21,000	(\$7,500)	(36)%
Total Travel and Conference Meetings		\$38,850	\$47,850	(\$9,000)	(19)%
590900040	Faculty Professional Development	\$6,393	\$48,991	(\$42,598)	(87)%
Total Other Expenditures		\$6,393	\$48,991	(\$42,598)	(87)%
Grand Total Operating Budget		1,026,760	1,130,052	(103,292)	(9)%

Public Budget Report FY 2026

Vice President of Academic Affairs

		Budget 2026	Budget 2025	\$ Change	% Change
Assessment [30200542]					
510300210	Assessment - PartTime Stipend or Extra Duty	\$38,000	\$68,000	(\$30,000)	(44)%
520100105	Assessment - Medical / Dental	\$1,000	\$4,464	(\$3,464)	(78)%
520100405	Assessment - Group Life	\$0	\$82	(\$82)	(100)%
520500005	Assessment - Medicare	\$50	\$475	(\$425)	(89)%
520900000	Assessment - Other Employee Benefits	\$50	\$173	(\$123)	(71)%
540100110	Assessment - Office Supplies	\$100	\$0	\$100	0%
540900505	Assessment - Other Materials & Supplies	\$15,000	\$30,000	(\$15,000)	(50)%
550100005	Assessment - Meeting Expense	\$1,500	\$1,500	\$0	0%
550200005	Assessment - Travel - In State	\$2,500	\$5,000	(\$2,500)	(50)%
550300005	Assessment - Travel - Out Of State	\$2,500	\$5,000	(\$2,500)	(50)%
590900040	Assessment - Faculty Prof Development	\$5,000	\$10,000	(\$5,000)	(50)%
Department Total		\$65,700	\$124,694	(\$58,994)	

Center for Teaching Excellence
[80900510]

510100005	Center For Teaching Ex - Administrative - Full Time	\$125,740	\$120,325	\$5,415	5%
510200010	Center For Teaching Ex - Professional/Tech - Part-Time	\$29,750	\$27,860	\$1,890	7%
510400005	Center For Teaching Ex - Supervisory Staff - Full-Time	\$141,931	\$121,043	\$20,888	17%
520100105	Center For Teaching Ex - Medical / Dental	\$20,000	\$17,000	\$3,000	18%
520100405	Center For Teaching Ex - Group Life	\$655	\$655	\$0	0%
520500005	Center For Teaching Ex - Medicare	\$3,000	\$2,600	\$400	15%
530900010	Center For Teaching Ex - Other Contractual Services	\$30,000	\$31,300	(\$1,300)	(4)%
540100110	Center For Teaching Ex - Office Supplies	\$200	\$200	\$0	0%
540100210	Center For Teaching Ex - Instructional Supplies	\$1,000	\$1,050	(\$50)	(5)%
540200005	Center For Teaching Ex - Printing	\$0	\$50	(\$50)	(100)%
540200010	Center For Teaching Ex - Copier Charge	\$50	\$50	\$0	0%
540600005	Center For Teaching Ex - Publication & Dues	\$1,000	\$1,150	(\$150)	(13)%
550100005	Center For Teaching Ex - Meeting Expense	\$4,500	\$4,000	\$500	13%
550200005	Center For Teaching Ex - Travel - In State	\$1,500	\$1,000	\$500	50%
550300005	Center For Teaching Ex - Travel - Out Of State	\$5,000	\$10,000	(\$5,000)	(50)%
Department Total		\$364,326	\$338,283	\$26,043	

		Budget 2026	Budget 2025	\$ Change	% Change
Curriculum [20800510]					
510200005	Curriculum - Professional/Tech - Full-Time	\$0	\$73,010	(\$73,010)	(100)%
510600005	Curriculum - Clerical - Full-Time	\$129,948	\$75,960	\$53,988	71%
520100105	Curriculum - Medical / Dental	\$11,000	\$27,105	(\$16,105)	(59)%
520100405	Curriculum - Group Life	\$350	\$500	(\$150)	(30)%
520500005	Curriculum - Medicare	\$1,300	\$1,300	\$0	0%
520900000	Curriculum - Other Employee Benefits	\$700	\$700	\$0	0%
530900010	Curriculum - Other Contractual Services	\$200	\$400	(\$200)	(50)%
540100110	Curriculum - Office Supplies	\$200	\$200	\$0	0%
540200005	Curriculum - Printing	\$0	\$100	(\$100)	(100)%
540200010	Curriculum - Copier Charge	\$100	\$100	\$0	0%
540900505	Curriculum - Other Materials & Supplies	\$0	\$50	(\$50)	(100)%
550100005	Curriculum - Meeting Expense	\$100	\$100	\$0	0%
550200005	Curriculum - Travel - In State	\$250	\$250	\$0	0%
Department Total		\$144,148	\$179,775	(\$35,627)	

VP for Academic Affairs [80100560]					
510100005	VP Academic Affairs - Administrative - Full Time	\$222,258	\$212,687	\$9,571	5%
510600005	VP Academic Affairs - Clerical - Full-Time	\$44,276	\$44,276	\$0	0%
520100105	VP Academic Affairs - Medical / Dental	\$25,000	\$34,808	(\$9,808)	(28)%
520100405	VP Academic Affairs - Group Life	\$440	\$619	(\$179)	(29)%
520500005	VP Academic Affairs - Medicare	\$3,300	\$0	\$3,300	0%
520900000	VP Academic Affairs - Other Employee Benefits	\$1,069	\$1,069	\$0	0%
530900010	VP Academic Affairs - Other Contractual Services	\$98,500	\$98,500	\$0	0%
540100110	VP Academic Affairs - Office Supplies	\$700	\$700	\$0	0%
540200005	VP Academic Affairs - Printing	\$2,500	\$2,500	\$0	0%
540200010	VP Academic Affairs - Copier Charge	\$150	\$150	\$0	0%
540600005	VP Academic Affairs - Publication & Dues	\$6,500	\$6,500	\$0	0%
540900505	VP Academic Affairs - Other Materials & Supplies	\$22,500	\$22,500	\$0	0%
540901005	VP Academic Affairs - Computer Equipment <5K	\$3,000	\$3,000	\$0	0%
550100005	VP Academic Affairs - Meeting Expense	\$10,000	\$10,000	\$0	0%
550200005	VP Academic Affairs - Travel - In State	\$5,000	\$5,000	\$0	0%
550300005	VP Academic Affairs - Travel - Out Of State	\$6,000	\$6,000	\$0	0%
590900040	VP Academic Affairs - Faculty Prof Development	\$1,393	\$38,991	(\$37,598)	(96)%
Department Total		\$452,586	\$487,300	(\$34,714)	

Grand Total \$1,026,760

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

**ASSOCIATE VICE PRESIDENT OF ACADEMIC INNOVATIONS AND WORKFORCE
EDUCATION**

Major Goals 2025-2026

- Lead the development of prioritized new academic programming on campus. Metrics:
 - Two new certificate and/or degree programs successfully launched
 - Work-based learning opportunities available.
 - Curriculum and partners prepared for dual credit.
 - Designed for 8-week terms where possible.
- Strengthen employer engagement in CTE programs by partnering with deans and department chairs to improve Program Advisory Committees (PAC) by reviewing their structure and function, and expanding Career Services' employer-focused activities through increasing partnerships, hosting employer events, and connecting employers with students more frequently. Metrics:
 - A PAC training program designed and delivered to chairs and deans to promote their effective design and delivery
 - 25% (to 16) increase in employer-focused engagement activities.
- Work with faculty to increase alignment of Perkins activities with program metrics to improve 2P2: Earned Recognized Post-Secondary Credential. Metrics:
 - 3% improvement in FY26 2P2 score.

AVP of Academic Innovation and Workforce Education Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$184,433	\$176,491	\$7,942	4%
510200005	Professional/Technical (Full-time)	\$73,754	\$52,993	\$20,761	39%
510300010	Part-Time Contracts	\$0	\$1,500	(\$1,500)	(100)%
510300030	Extra Duty / Non Chair (Full-Time)	\$0	\$400	(\$400)	(100)%
510400005	Supervisory Staff (Full-Time)	\$79,991	\$76,692	\$3,299	4%
510600005	Clerical (Full-Time)	\$55,126	\$52,375	\$2,751	5%
Total Salaries		\$393,304	\$360,451	\$32,853	9%
520100105	Medical / Dental Group Life	\$62,000	\$50,620	\$11,380	22%
520100405	Group Life	\$1,450	\$1,135	\$315	28%
520500005	Medicare	\$5,300	\$4,715	\$585	12%
520900000	Other Employee Benefits	\$3,000	\$2,512	\$488	19%
Total Benefits		\$71,750	\$58,982	\$12,768	22%
530800005	Instructional Services Contracts	\$25,000	\$25,000	\$0	0%
530900010	Other Contractual - Services	\$37,000	\$57,000	(\$20,000)	(35)%
Total Contractual Services		\$62,000	\$82,000	(\$20,000)	(24)%
540100110	Supplies - Office	\$3,700	\$3,700	\$0	0%
540200005	Printing	\$100	\$200	(\$100)	(50)%
540200010	Copier	\$1,800	\$2,650	(\$850)	(32)%
540400005	Computer Software Upgrade	\$0	\$200	(\$200)	(100)%
540600005	Publications and Dues	\$11,580	\$11,580	\$0	0%
540900505	Other Materials and Supplies	\$500	\$500	\$0	0%
540900510	Laundry	\$1,000	\$1,000	\$0	0%
Total General Meeting and Supplies		\$18,680	\$19,830	(\$1,150)	(6)%
550100005	Meeting Expense	\$5,900	\$7,070	(\$1,170)	(17)%
550200005	Travel - In State	\$5,000	\$5,000	\$0	0%
550300005	Travel - Out of State	\$4,500	\$5,500	(\$1,000)	(18)%
Total Travel and Conference Meetings		\$15,400	\$17,570	(\$2,170)	(12)%
560600010	Leased Software	\$2,250	\$5,000	(\$2,750)	(55)%
Total Fixed Charges		\$2,250	\$5,000	(\$2,750)	(55)%
580600005	Equipment Instructional >5K	\$50,000	\$50,000	\$0	0%
Total Capital Outlay		\$50,000	\$50,000	\$0	0%
Grand Total Operating Budget		613,384	593,833	19,551	3%

Public Budget Report FY 2026

AVP of Academic Innovations and Workforce Education

		Budget 2026	Budget 2025	\$ Change	% Change
AVP of Academic Innovations and Workforce Education [80100515]					
510100005	AVP Academic Innovations - Administrative - Full Time	\$184,433	\$176,491	\$7,942	4%
520100105	AVP Academic Innovations - Medical / Dental	\$32,000	\$29,200	\$2,800	10%
520100405	AVP Academic Innovations - Group Life	\$600	\$430	\$170	40%
520500005	AVP Academic Innovations - Medicare	\$2,500	\$2,500	\$0	0%
520900000	AVP Academic Innovations - Other Employee Benefits	\$1,300	\$1,300	\$0	0%
530800005	AVP Academic Innovations - Instructional Service Contract	\$25,000	\$25,000	\$0	0%
530900010	AVP Academic Innovations - Other Contractual Services	\$35,000	\$51,000	(\$16,000)	(31)%
540100110	AVP Academic Innovations - Office Supplies	\$400	\$400	\$0	0%
540200005	AVP Academic Innovations - Printing	\$100	\$200	(\$100)	(50)%
540200010	AVP Academic Innovations - Copier Charge	\$300	\$400	(\$100)	(25)%
540400005	AVP Academic Innovations - Computer Software	\$0	\$200	(\$200)	(100)%
540600005	AVP Academic Innovations - Publication & Dues	\$10,000	\$10,000	\$0	0%
540900505	AVP Academic Innovations - Other Materials & Supplies	\$500	\$500	\$0	0%
550100005	AVP Academic Innovations - Meeting Expense	\$3,000	\$3,500	(\$500)	(14)%
550200005	AVP Academic Innovations - Travel - In State	\$4,200	\$4,200	\$0	0%
550300005	AVP Academic Innovations - Travel - Out Of State	\$4,500	\$5,500	(\$1,000)	(18)%
580600005	AVP Academic Innovations - Equipment - Instructional >5K	\$50,000	\$50,000	\$0	0%
Department Total		\$353,833	\$360,821	(\$6,988)	

Career Services
[30200510]

510200005	Career Services - Professional/Tech - Full-Time	\$73,754	\$52,993	\$20,761	39%
510400005	Career Services - Supervisory Staff - Full-Time	\$79,991	\$76,692	\$3,299	4%
510600005	Career Services - Clerical - Full-Time	\$55,126	\$52,375	\$2,751	5%
520100105	Career Services - Medical / Dental	\$30,000	\$21,420	\$8,580	40%
520100405	Career Services - Group Life	\$850	\$705	\$145	21%
520500005	Career Services - Medicare	\$2,800	\$2,215	\$585	26%
520900000	Career Services - Other Employee Benefits	\$1,700	\$1,212	\$488	40%
530900010	Career Services - Other Contractual Services	\$2,000	\$6,000	(\$4,000)	(67)%
540100110	Career Services - Office Supplies	\$3,000	\$3,000	\$0	0%
540200010	Career Services - Copier Charge	\$1,500	\$2,250	(\$750)	(33)%
540600005	Career Services - Publication & Dues	\$1,080	\$1,080	\$0	0%
540900510	Career Services - Laundry	\$1,000	\$1,000	\$0	0%
550100005	Career Services - Meeting Expense	\$1,700	\$2,070	(\$370)	(18)%
550200005	Career Services - Travel - In State	\$500	\$500	\$0	0%
560600010	Career Services - Leased Software	\$2,250	\$5,000	(\$2,750)	(55)%
Department Total		\$257,251	\$228,512	\$28,739	

		Budget 2026	Budget 2025	\$ Change	% Change
	Cooperative Education [10900505]				
510300010	Cooperative Education - Part-Time Faculty Contracts	\$0	\$1,500	(\$1,500)	(100)%
510300030	Cooperative Education - FT Extra Duty Non-Chair/Coor	\$0	\$400	(\$400)	(100)%
540100110	Cooperative Education - Office Supplies	\$300	\$300	\$0	0%
540600005	Cooperative Education - Publication & Dues	\$500	\$500	\$0	0%
550100005	Cooperative Education - Meeting Expense	\$1,200	\$1,500	(\$300)	(20)%
550200005	Cooperative Education - Travel - In State	\$300	\$300	\$0	0%
	Department Total	\$2,300	\$4,500	(\$2,200)	
	Grand Total	\$613,384			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

DEAN, EARLY COLLEGE

Major Goals 2025-26

- Expand Early College initiatives to include at least three new student support services to support increase awareness, access, retention and completion of Early College programs. Student support services include but not limited to Early College senior transition events, high school curriculum nights, high school student/parent events and community events.
- Develop and provide orientations to Early College program students, faculty and high school staff, including topics but not limited to first year college experience, program requirements and expectations, course alignment, assessment and development of student program support on-campus and at the high school.
- Collaborate with Institutional Research to develop Early College data dashboard and analyze disaggregated data to identify gaps in student achievement and program matriculation through dual credit and dual enrollment course offerings to support and increase student enrollment, retention and success.

Dean of Early College

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$127,934	\$122,425	\$5,509	4%
510400005	Supervisory Staff (Full-Time)	\$76,215	\$72,572	\$3,643	5%
Total Salaries		\$204,149	\$194,997	\$9,152	5%
520100105	Medical / Dental Group Life	\$61,000	\$58,000	\$3,000	5%
520100405	Group Life	\$800	\$675	\$125	19%
520500005	Medicare	\$2,600	\$2,315	\$285	12%
520900000	Other Employee Benefits	\$1,600	\$1,300	\$300	23%
Total Benefits		\$66,000	\$62,290	\$3,710	6%
540100110	Supplies - Office	\$850	\$1,500	(\$650)	(43)%
540200005	Printing	\$850	\$1,500	(\$650)	(43)%
540200010	Copier	\$600	\$600	\$0	0%
540600005	Publications and Dues	\$785	\$1,500	(\$715)	(48)%
540900505	Other Materials and Supplies	\$5,300	\$2,300	\$3,000	130%
Total General Meeting and Supplies		\$8,385	\$7,400	\$985	13%
550100005	Meeting Expense	\$7,115	\$3,500	\$3,615	103%
550200005	Travel - In State	\$100	\$1,700	(\$1,600)	(94)%
Total Travel and Conference Meetings		\$7,215	\$5,200	\$2,015	39%
Grand Total Operating Budget		285,749	269,887	15,862	6%

Public Budget Report FY 2026

Dean of Early College

		Budget 2026	Budget 2025	\$ Change	% Change
	Early College [30200541]				
510100005	Early College - Administrative - Full Time	\$127,934	\$122,425	\$5,509	4%
510400005	Early College - Supervisory Staff - Full-Time	\$76,215	\$72,572	\$3,643	5%
520100105	Early College - Medical / Dental	\$61,000	\$58,000	\$3,000	5%
520100405	Early College - Group Life	\$800	\$675	\$125	19%
520500005	Early College - Medicare	\$2,600	\$2,315	\$285	12%
520900000	Early College - Other Employee Benefits	\$1,600	\$1,300	\$300	23%
540100110	Early College - Office Supplies	\$850	\$1,500	(\$650)	(43)%
540200005	Early College - Printing	\$850	\$1,500	(\$650)	(43)%
540200010	Early College - Copier Charge	\$600	\$600	\$0	0%
540600005	Early College - Publication & Dues	\$785	\$1,500	(\$715)	(48)%
540900505	Early College - Other Materials & Supplies	\$5,300	\$2,300	\$3,000	130%
550100005	Early College - Meeting Expense	\$7,115	\$3,500	\$3,615	103%
550200005	Early College - Travel - In State	\$100	\$1,700	(\$1,600)	(94)%
	Department Total	\$285,749	\$269,887	\$15,862	
	Grand Total	\$285,749			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

DEAN, HEALTH CAREERS

Major Goals 2025-2026

- Develop and launch new Cosmetology Program.
- Establish an official application and onboarding process for the division.
- Identify potential Artificial Intelligence/Virtual Reality option to complement the use of Anatomage.

Dean of Health Careers

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$240,865	\$222,690	\$18,175	8%
510100010	Admin Staff/Departmental Chairs	\$121,358	\$25,463	\$95,895	377%
510300005	Faculty Contracts (Full-Time)	\$1,463,597	\$1,251,664	\$211,933	17%
510300010	Part-Time Contracts	\$596,961	\$591,894	\$5,067	1%
510300020	Summer Contracts (Full-Time)	\$171,374	\$144,823	\$26,551	18%
510300025	Faculty Overload (Full-Time)	\$185,872	\$154,157	\$31,715	21%
510300030	Extra Duty / Non Chair (Full-Time)	\$22,550	\$3,400	\$19,150	563%
510400005	Supervisory Staff (Full-Time)	\$129,927	\$123,570	\$6,357	5%
510600005	Clerical (Full-Time)	\$145,753	\$136,437	\$9,316	7%
510600010	Clerical (Part-Time)	\$54,600	\$44,160	\$10,440	24%
Total Salaries		\$3,132,857	\$2,698,258	\$434,599	16%
520100105	Medical / Dental Group Life	\$364,564	\$316,888	\$47,676	15%
520100405	Group Life	\$7,031	\$5,954	\$1,077	18%
520500005	Medicare	\$35,802	\$27,346	\$8,456	31%
520900000	Other Employee Benefits	\$14,794	\$9,884	\$4,910	50%
Total Benefits		\$422,191	\$360,072	\$62,119	17%
530400010	Maintenance Services - Non Computer	\$45,345	\$40,345	\$5,000	12%
Total Contractual Services		\$45,345	\$40,345	\$5,000	12%
540100110	Supplies - Office	\$1,745	\$1,695	\$50	3%
540100210	Instructional Supplies	\$49,850	\$55,900	(\$6,050)	(11)%
540200005	Printing	\$1,800	\$2,000	(\$200)	(10)%
540200010	Copier	\$3,700	\$3,400	\$300	9%
540400005	Computer Software Upgrade	\$400	\$0	\$400	0%
540600005	Publications and Dues	\$26,550	\$27,800	(\$1,250)	(4)%
540600010	Publications and Dues (Prof. Development)	\$4,250	\$3,000	\$1,250	42%
540900510	Laundry	\$1,800	\$1,800	\$0	0%
540901005	Equipment - Non Capitalized	\$300	\$0	\$300	0%
Total General Meeting and Supplies		\$90,395	\$95,595	(\$5,200)	(5)%
550100005	Meeting Expense	\$5,150	\$5,900	(\$750)	(13)%
550100010	Meeting - Prof. Development	\$6,500	\$3,000	\$3,500	117%
550200005	Travel - In State	\$1,800	\$900	\$900	100%
550200010	Travel - In State - Prof. Development	\$22,750	\$11,500	\$11,250	98%
550200015	Clinical Mileage	\$7,550	\$4,850	\$2,700	56%
550300005	Travel - Out of State	\$1,450	\$0	\$1,450	0%
550300010	Travel - Out of State - Prof. Development	\$6,000	\$2,500	\$3,500	140%
Total Travel and Conference Meetings		\$51,200	\$28,650	\$22,550	79%
580600010	Equipment Instructional	\$0	\$250	(\$250)	(100)%
Total Capital Outlay		\$0	\$250	(\$250)	(100)%
Grand Total Operating Budget		3,741,988	3,223,170	518,818	16%

Public Budget Report FY 2026

Dean of Health Careers

		Budget 2026	Budget 2025	\$ Change	% Change
Allied Health [10401005]					
510100010	Allied Health - Admin-Divisional Chairperson	\$12,120	\$1,833	\$10,287	561%
510300005	Allied Health - Full-Time Faculty Contracts	\$103,301	\$98,852	\$4,449	5%
510300010	Allied Health - Part-Time Faculty Contracts	\$56,000	\$48,500	\$7,500	15%
510300020	Allied Health - Summer Contracts	\$37,080	\$36,000	\$1,080	3%
510300025	Allied Health - Faculty Overload	\$32,500	\$20,000	\$12,500	63%
510600010	Allied Health - Clerical - Part-Time	\$54,600	\$44,160	\$10,440	24%
520100105	Allied Health - Medical / Dental	\$32,000	\$27,801	\$4,199	15%
520100405	Allied Health - Group Life	\$422	\$422	\$0	0%
520500005	Allied Health - Medicare	\$4,000	\$2,910	\$1,090	37%
520900000	Allied Health - Other Employee Benefits	\$1,300	\$965	\$335	35%
540100210	Allied Health - Instructional Supplies	\$3,000	\$3,000	\$0	0%
540200010	Allied Health - Copier Charge	\$300	\$500	(\$200)	(40)%
Department Total		\$336,623	\$284,943	\$51,680	
Associate Degree Nursing [10400510]					
510100010	Associate Degree Nursing - Admin-Divisional Chairperson	\$18,027	\$6,900	\$11,127	161%
510300005	Associate Degree Nursing - Full-Time Faculty Contracts	\$525,519	\$558,429	(\$32,910)	(6)%
510300010	Associate Degree Nursing - Part-Time Faculty Contracts	\$100,000	\$115,000	(\$15,000)	(13)%
510300020	Associate Degree Nursing - Summer Contracts	\$10,035	\$9,743	\$292	3%
510300025	Associate Degree Nursing - Faculty Overload	\$46,350	\$45,000	\$1,350	3%
510300030	Associate Degree Nursing - FT Extra Duty Non-Chair/Coor	\$3,400	\$3,400	\$0	0%
510600005	Associate Degree Nursing - Clerical - Full-Time	\$43,140	\$38,942	\$4,198	11%
520100105	Associate Degree Nursing - Medical / Dental	\$74,500	\$74,500	\$0	0%
520100405	Associate Degree Nursing - Group Life	\$2,344	\$2,344	\$0	0%
520500005	Associate Degree Nursing - Medicare	\$9,000	\$9,000	\$0	0%
520900000	Associate Degree Nursing - Other Employee Benefits	\$4,200	\$3,279	\$921	28%
530400010	Associate Degree Nursing - Maintenance Services	\$1,500	\$1,500	\$0	0%
540100110	Associate Degree Nursing - Office Supplies	\$250	\$250	\$0	0%
540100210	Associate Degree Nursing - Instructional Supplies	\$7,500	\$9,000	(\$1,500)	(17)%
540200005	Associate Degree Nursing - Printing	\$100	\$100	\$0	0%
540200010	Associate Degree Nursing - Copier Charge	\$500	\$500	\$0	0%
540600005	Associate Degree Nursing - Publication & Dues	\$5,700	\$5,700	\$0	0%
540600010	Associate Degree Nursing - Prof Dev-Publications & Dues	\$750	\$0	\$750	0%
540900510	Associate Degree Nursing - Laundry	\$800	\$1,000	(\$200)	(20)%
550100005	Associate Degree Nursing - Meeting Expense	\$300	\$650	(\$350)	(54)%
550100010	Associate Degree Nursing - Meeting Expense-Prof Dev	\$3,500	\$0	\$3,500	0%
550200010	Associate Degree Nursing - Prof Dev-Travel-In State	\$4,000	\$7,500	(\$3,500)	(47)%
550200015	Associate Degree Nursing - Mileage Reimb - Clinical	\$400	\$150	\$250	167%
550300010	Associate Degree Nursing - Prof Dev-Travel-Out Of State	\$3,000	\$0	\$3,000	0%
Department Total		\$864,815	\$892,887	(\$28,072)	

		Budget 2026	Budget 2025	\$ Change	% Change
Barber Program [10401053]					
510100010	Barber Program - Admin-Divisional Chairperson	\$13,187	\$0	\$13,187	0%
510300005	Barber Program - Full-Time Faculty Contracts	\$64,790	\$0	\$64,790	0%
510300010	Barber Program - Part-Time Faculty Contracts	\$29,165	\$28,594	\$571	2%
510300020	Barber Program - Summer Contracts	\$25,000	\$0	\$25,000	0%
510300025	Barber Program - Faculty Overload	\$10,800	\$0	\$10,800	0%
520100105	Barber Program - Medical / Dental	\$6,000	\$0	\$6,000	0%
520100405	Barber Program - Group Life	\$200	\$0	\$200	0%
520500005	Barber Program - Medicare	\$1,000	\$0	\$1,000	0%
520900000	Barber Program - Other Employee Benefits	\$508	\$0	\$508	0%
530400010	Barber Program - Maintenance Services	\$1,000	\$500	\$500	100%
540100110	Barber Program - Office Supplies	\$100	\$50	\$50	100%
540100210	Barber Program - Instructional Supplies	\$10,000	\$6,350	\$3,650	57%
540200005	Barber Program - Printing	\$0	\$100	(\$100)	(100)%
540200010	Barber Program - Copier Charge	\$200	\$100	\$100	100%
540600005	Barber Program - Publication & Dues	\$2,500	\$2,500	\$0	0%
540900510	Barber Program - Laundry	\$400	\$100	\$300	300%
550100005	Barber Program - Meeting Expense	\$300	\$300	\$0	0%
550200015	Barber Program - Mileage Reimb - Clinical	\$200	\$0	\$200	0%
Department Total		\$165,350	\$38,594	\$126,756	

Certified Medical Assistant [20801060]					
510100010	Certified Medical Assistant - Admin-Divisional Chairperson	\$10,127	\$0	\$10,127	0%
510300005	Certified Medical Assistant - Full-Time Faculty Contracts	\$81,729	\$78,210	\$3,519	4%
510300010	Certified Medical Assistant - Part-Time Faculty Contracts	\$4,000	\$0	\$4,000	0%
510300025	Certified Medical Assistant - Faculty Overload	\$18,722	\$18,225	\$497	3%
520100105	Certified Medical Assistant - Medical / Dental	\$31,500	\$28,500	\$3,000	11%
520100405	Certified Medical Assistant - Group Life	\$320	\$291	\$29	10%
520500005	Certified Medical Assistant - Medicare	\$1,500	\$1,400	\$100	7%
520900000	Certified Medical Assistant - Other Employee Benefits	\$950	\$739	\$211	29%
540100110	Certified Medical Assistant - Office Supplies	\$50	\$50	\$0	0%
540100210	Certified Medical Assistant - Instructional Supplies	\$600	\$600	\$0	0%
540200010	Certified Medical Assistant - Copier Charge	\$100	\$100	\$0	0%
540600005	Certified Medical Assistant - Publication & Dues	\$2,300	\$2,300	\$0	0%
550100005	Certified Medical Assistant - Meeting Expense	\$0	\$300	(\$300)	(100)%
550200015	Certified Medical Assistant - Mileage Reimb - Clinical	\$100	\$100	\$0	0%
Department Total		\$151,998	\$130,815	\$21,183	

		Budget 2026	Budget 2025	\$ Change	% Change
Dean of Health Occupations [20801040]					
510100005	Dean, Health Occupations - Administrative - Full Time	\$240,865	\$222,690	\$18,175	8%
510400005	Dean, Health Occupations - Supervisory Staff - Full-Time	\$129,927	\$123,570	\$6,357	5%
510600005	Dean, Health Occupations - Clerical - Full-Time	\$102,613	\$97,495	\$5,118	5%
520100105	Dean, Health Occupations - Medical / Dental	\$112,000	\$91,387	\$20,613	23%
520100405	Dean, Health Occupations - Group Life	\$1,800	\$1,252	\$548	44%
520500005	Dean, Health Occupations - Medicare	\$6,200	\$4,900	\$1,300	27%
520900000	Dean, Health Occupations - Other Employee Benefits	\$4,000	\$2,600	\$1,400	54%
530400010	Dean, Health Occupations - Maintenance Services	\$23,300	\$23,300	\$0	0%
540100110	Dean, Health Occupations - Office Supplies	\$800	\$800	\$0	0%
540100210	Dean, Health Occupations - Instructional Supplies	\$1,200	\$1,900	(\$700)	(37)%
540200005	Dean, Health Occupations - Printing	\$1,000	\$1,000	\$0	0%
540200010	Dean, Health Occupations - Copier Charge	\$200	\$200	\$0	0%
540400005	Dean, Health Occupations - Computer Software	\$400	\$0	\$400	0%
540600005	Dean, Health Occupations - Publication & Dues	\$350	\$350	\$0	0%
540600010	Dean, Health Occupations - Prof Dev-Publications & Dues	\$3,500	\$3,000	\$500	17%
540901005	Dean, Health Occupations - Computer Equipment <5K	\$300	\$0	\$300	0%
550100005	Dean, Health Occupations - Meeting Expense	\$1,250	\$1,250	\$0	0%
550100010	Dean, Health Occupations - Meeting Expense-Prof Dev	\$3,000	\$3,000	\$0	0%
550200005	Dean, Health Occupations - Travel - In State	\$1,800	\$900	\$900	100%
550200010	Dean, Health Occupations - Prof Dev-Travel-In State	\$18,750	\$4,000	\$14,750	369%
550300005	Dean, Health Occupations - Travel - Out Of State	\$1,450	\$0	\$1,450	0%
550300010	Dean, Health Occupations - Prof Dev-Travel-Out Of State	\$3,000	\$2,500	\$500	20%
580600010	Dean, Health Occupations - Equipment Instructional	\$0	\$250	(\$250)	(100)%
Department Total		\$657,705	\$586,344	\$71,361	

Diagnostic Medical Sonography
[10401015]

510100010	Diagnostic Med Sonography - Admin-Divisional Chairperson	\$13,127	\$3,000	\$10,127	338%
510300005	Diagnostic Med Sonography - Full-Time Faculty Contracts	\$187,879	\$127,157	\$60,722	48%
510300010	Diagnostic Med Sonography - Part-Time Faculty Contracts	\$30,396	\$29,800	\$596	2%
510300020	Diagnostic Med Sonography - Summer Contracts	\$10,300	\$10,000	\$300	3%
510300025	Diagnostic Med Sonography - Faculty Overload	\$13,390	\$13,000	\$390	3%
510300030	Diagnostic Med Sonography - FT Extra Duty Non-Chair/Coor	\$4,350	\$0	\$4,350	0%
520100105	Diagnostic Med Sonography - Medical / Dental	\$30,000	\$24,000	\$6,000	25%
520100405	Diagnostic Med Sonography - Group Life	\$430	\$430	\$0	0%
520500005	Diagnostic Med Sonography - Medicare	\$1,700	\$1,700	\$0	0%
520900000	Diagnostic Med Sonography - Other Employee Benefits	\$1,000	\$700	\$300	43%
530400010	Diagnostic Med Sonography - Maintenance Services	\$9,345	\$9,345	\$0	0%
540100110	Diagnostic Med Sonography - Office Supplies	\$70	\$70	\$0	0%
540100210	Diagnostic Med Sonography - Instructional Supplies	\$4,800	\$4,800	\$0	0%
540200005	Diagnostic Med Sonography - Printing	\$100	\$100	\$0	0%
540200010	Diagnostic Med Sonography - Copier Charge	\$300	\$100	\$200	200%
540600005	Diagnostic Med Sonography - Publication & Dues	\$600	\$600	\$0	0%
550100005	Diagnostic Med Sonography - Meeting Expense	\$300	\$300	\$0	0%
550200015	Diagnostic Med Sonography - Mileage Reimb - Clinical	\$1,500	\$1,000	\$500	50%
Department Total		\$309,587	\$226,102	\$83,485	

		Budget 2026	Budget 2025	\$ Change	% Change
Emergency Medical Services [10401520]					
510100010	Emergency Medical Services - Admin-Divisional Chairperson	\$1,665	\$1,400	\$265	19%
510300010	Emergency Medical Services - Part-Time Faculty Contracts	\$117,300	\$115,000	\$2,300	2%
520500005	Emergency Medical Services - Medicare	\$1,960	\$1,575	\$385	24%
530400010	Emergency Medical Services - Maintenance Services	\$1,500	\$2,000	(\$500)	(25)%
540100110	Emergency Medical Services - Office Supplies	\$50	\$75	(\$25)	(33)%
540100210	Emergency Medical Services - Instructional Supplies	\$2,000	\$3,500	(\$1,500)	(43)%
540200010	Emergency Medical Services - Copier Charge	\$400	\$400	\$0	0%
540600005	Emergency Medical Services - Publication & Dues	\$1,500	\$2,800	(\$1,300)	(46)%
550100005	Emergency Medical Services - Meeting Expense	\$200	\$300	(\$100)	(33)%
Department Total		\$126,575	\$127,050	(\$475)	

Fire Science [10401530]					
510100010	Fire Science - Admin-Divisional Chairperson	\$1,665	\$1,400	\$265	19%
510300010	Fire Science - Part-Time Faculty Contracts	\$60,180	\$59,000	\$1,180	2%
520500005	Fire Science - Medicare	\$1,060	\$731	\$329	45%
530400010	Fire Science - Maintenance Services	\$5,000	\$0	\$5,000	0%
540100110	Fire Science - Office Supplies	\$75	\$50	\$25	50%
540100210	Fire Science - Instructional Supplies	\$5,400	\$5,400	\$0	0%
540200005	Fire Science - Printing	\$100	\$100	\$0	0%
540200010	Fire Science - Copier Charge	\$300	\$300	\$0	0%
540600005	Fire Science - Publication & Dues	\$250	\$200	\$50	25%
550100005	Fire Science - Meeting Expense	\$200	\$300	(\$100)	(33)%
Department Total		\$74,230	\$67,481	\$6,749	

Nursing Assistant [10400520]					
510100010	Nursing Assistant - Admin-Divisional Chairperson	\$12,677	\$2,550	\$10,127	397%
510300005	Nursing Assistant - Full-Time Faculty Contracts	\$117,247	\$74,592	\$42,655	57%
510300010	Nursing Assistant - Part-Time Faculty Contracts	\$98,430	\$96,500	\$1,930	2%
510300020	Nursing Assistant - Summer Contracts	\$9,927	\$24,000	(\$14,073)	(59)%
510300025	Nursing Assistant - Faculty Overload	\$10,190	\$9,893	\$297	3%
510300030	Nursing Assistant - FT Extra Duty Non-Chair/Coor	\$4,350	\$0	\$4,350	0%
520100105	Nursing Assistant - Medical / Dental	\$8,000	\$1,000	\$7,000	700%
520100405	Nursing Assistant - Group Life	\$375	\$375	\$0	0%
520500005	Nursing Assistant - Medicare	\$2,900	\$2,510	\$390	16%
520900000	Nursing Assistant - Other Employee Benefits	\$536	\$536	\$0	0%
540100110	Nursing Assistant - Office Supplies	\$50	\$50	\$0	0%
540100210	Nursing Assistant - Instructional Supplies	\$850	\$850	\$0	0%
540200005	Nursing Assistant - Printing	\$100	\$100	\$0	0%
540200010	Nursing Assistant - Copier Charge	\$400	\$400	\$0	0%
540900510	Nursing Assistant - Laundry	\$500	\$500	\$0	0%
550100005	Nursing Assistant - Meeting Expense	\$300	\$300	\$0	0%
550200015	Nursing Assistant - Mileage Reimb - Clinical	\$100	\$50	\$50	100%
Department Total		\$266,932	\$214,206	\$52,726	

		Budget 2026	Budget 2025	\$ Change	% Change
Ophthalmic Technician [10401035]					
510100010	Ophthalmic Technician - Admin-Divisional Chairperson	\$13,511	\$3,384	\$10,127	299%
510300005	Ophthalmic Technician - Full-Time Faculty Contracts	\$66,348	\$63,491	\$2,857	4%
510300010	Ophthalmic Technician - Part-Time Faculty Contracts	\$24,480	\$24,000	\$480	2%
510300020	Ophthalmic Technician - Summer Contracts	\$22,145	\$21,500	\$645	3%
510300025	Ophthalmic Technician - Faculty Overload	\$15,000	\$12,000	\$3,000	25%
520100105	Ophthalmic Technician - Medical / Dental	\$34,619	\$29,000	\$5,619	19%
520100405	Ophthalmic Technician - Group Life	\$280	\$0	\$280	0%
520500005	Ophthalmic Technician - Medicare	\$1,582	\$1,300	\$282	22%
530400010	Ophthalmic Technician - Maintenance Services	\$400	\$400	\$0	0%
540100110	Ophthalmic Technician - Office Supplies	\$50	\$50	\$0	0%
540100210	Ophthalmic Technician - Instructional Supplies	\$2,500	\$2,500	\$0	0%
540200005	Ophthalmic Technician - Printing	\$100	\$100	\$0	0%
540200010	Ophthalmic Technician - Copier Charge	\$300	\$300	\$0	0%
540600005	Ophthalmic Technician - Publication & Dues	\$1,250	\$1,250	\$0	0%
550100005	Ophthalmic Technician - Meeting Expense	\$300	\$300	\$0	0%
550200015	Ophthalmic Technician - Mileage Reimb - Clinical	\$250	\$250	\$0	0%
Department Total		\$183,115	\$159,825	\$23,290	
Radiologic Technology [10401040]					
510100010	Radiologic Technology - Admin-Divisional Chairperson	\$13,323	\$3,196	\$10,127	317%
510300005	Radiologic Technology - Full-Time Faculty Contracts	\$128,419	\$120,936	\$7,483	6%
510300010	Radiologic Technology - Part-Time Faculty Contracts	\$18,870	\$18,500	\$370	2%
510300020	Radiologic Technology - Summer Contracts	\$26,347	\$25,580	\$767	3%
510300025	Radiologic Technology - Faculty Overload	\$23,524	\$22,839	\$685	3%
510300030	Radiologic Technology - FT Extra Duty Non-Chair/Coor	\$4,350	\$0	\$4,350	0%
520100105	Radiologic Technology - Medical / Dental	\$9,345	\$19,400	(\$10,055)	(52)%
520100405	Radiologic Technology - Group Life	\$450	\$450	\$0	0%
520500005	Radiologic Technology - Medicare	\$2,500	\$0	\$2,500	0%
520900000	Radiologic Technology - Other Employee Benefits	\$1,000	\$720	\$280	39%
530400010	Radiologic Technology - Maintenance Services	\$1,800	\$1,800	\$0	0%
540100110	Radiologic Technology - Office Supplies	\$50	\$50	\$0	0%
540100210	Radiologic Technology - Instructional Supplies	\$2,000	\$2,000	\$0	0%
540200005	Radiologic Technology - Printing	\$100	\$100	\$0	0%
540200010	Radiologic Technology - Copier Charge	\$200	\$200	\$0	0%
540600005	Radiologic Technology - Publication & Dues	\$3,000	\$3,000	\$0	0%
550100005	Radiologic Technology - Meeting Expense	\$600	\$600	\$0	0%
550200015	Radiologic Technology - Mileage Reimb - Clinical	\$1,000	\$1,000	\$0	0%
Department Total		\$236,878	\$220,371	\$16,507	

		Budget 2026	Budget 2025	\$ Change	% Change
Resiratory Care [10401052]					
510100010	Respiratory Care - Admin-Divisional Chairperson	\$10,127	\$0	\$10,127	0%
510300005	Respiratory Care - Full-Time Faculty Contracts	\$128,368	\$70,000	\$58,368	83%
510300020	Respiratory Care - Summer Contracts	\$12,000	\$0	\$12,000	0%
510300025	Respiratory Care - Faculty Overload	\$1,800	\$0	\$1,800	0%
510300030	Respiratory Care - FT Extra Duty Non-Chair/Coor	\$4,350	\$0	\$4,350	0%
520100105	Respiratory Care - Medical / Dental	\$600	\$500	\$100	20%
520100405	Respiratory Care - Group Life	\$150	\$130	\$20	15%
520500005	Respiratory Care - Medicare	\$900	\$0	\$900	0%
520900000	Respiratory Care - Other Employee Benefits	\$500	\$0	\$500	0%
530400010	Respiratory Care - Maintenance Services	\$500	\$500	\$0	0%
540100110	Respiratory Care - Office Supplies	\$100	\$100	\$0	0%
540100210	Respiratory Care - Instructional Supplies	\$5,000	\$7,000	(\$2,000)	(29)%
540200005	Respiratory Care - Printing	\$100	\$100	\$0	0%
540200010	Respiratory Care - Copier Charge	\$200	\$100	\$100	100%
540600005	Respiratory Care - Publication & Dues	\$3,500	\$3,500	\$0	0%
540900510	Respiratory Care - Laundry	\$0	\$100	(\$100)	(100)%
550100005	Respiratory Care - Meeting Expense	\$500	\$500	\$0	0%
550200015	Respiratory Care - Mileage Reimb - Clinical	\$2,500	\$800	\$1,700	213%
Department Total		\$171,195	\$83,330	\$87,865	

Sterile Processing [10401051]					
510300010	Sterile Processing(SPT) - Part-Time Faculty Contracts	\$35,700	\$35,000	\$700	2%
510300030	Sterile Processing(SPT) - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	\$1,750	0%
530400010	Sterile Processing(SPT) - Maintenance Services	\$500	\$500	\$0	0%
540100110	Sterile Processing(SPT) - Office Supplies	\$50	\$50	\$0	0%
540100210	Sterile Processing(SPT) - Instructional Supplies	\$2,000	\$4,000	(\$2,000)	(50)%
540200005	Sterile Processing(SPT) - Printing	\$100	\$100	\$0	0%
540200010	Sterile Processing(SPT) - Copier Charge	\$100	\$100	\$0	0%
540900510	Sterile Processing(SPT) - Laundry	\$50	\$50	\$0	0%
550100005	Sterile Processing(SPT) - Meeting Expense	\$300	\$200	\$100	50%
550200015	Sterile Processing(SPT) - Mileage Reimb - Clinical	\$750	\$750	\$0	0%
Department Total		\$41,300	\$40,750	\$550	

		Budget 2026	Budget 2025	\$ Change	% Change
Surgical Technology [10401050]					
510100010	Surgical Technology(SRT) - Admin-Divisional Chairperson	\$1,800	\$1,800	\$0	0%
510300005	Surgical Technology(SRT) - Full-Time Faculty Contracts	\$59,997	\$59,997	\$0	0%
510300010	Surgical Technology(SRT) - Part-Time Faculty Contracts	\$22,440	\$22,000	\$440	2%
510300020	Surgical Technology(SRT) - Summer Contracts	\$18,540	\$18,000	\$540	3%
510300025	Surgical Technology(SRT) - Faculty Overload	\$13,596	\$13,200	\$396	3%
520100105	Surgical Technology(SRT) - Medical / Dental	\$26,000	\$20,800	\$5,200	25%
520100405	Surgical Technology(SRT) - Group Life	\$260	\$260	\$0	0%
520500005	Surgical Technology(SRT) - Medicare	\$1,500	\$1,320	\$180	14%
520900000	Surgical Technology(SRT) - Other Employee Benefits	\$800	\$345	\$455	132%
530400010	Surgical Technology(SRT) - Maintenance Services	\$500	\$500	\$0	0%
540100110	Surgical Technology(SRT) - Office Supplies	\$50	\$50	\$0	0%
540100210	Surgical Technology(SRT) - Instructional Supplies	\$3,000	\$5,000	(\$2,000)	(40)%
540200005	Surgical Technology(SRT) - Printing	\$0	\$100	(\$100)	(100)%
540200010	Surgical Technology(SRT) - Copier Charge	\$200	\$100	\$100	100%
540600005	Surgical Technology(SRT) - Publication & Dues	\$5,600	\$5,600	\$0	0%
540900510	Surgical Technology(SRT) - Laundry	\$50	\$50	\$0	0%
550100005	Surgical Technology(SRT) - Meeting Expense	\$600	\$600	\$0	0%
550200015	Surgical Technology(SRT) - Mileage Reimb - Clinical	\$750	\$750	\$0	0%
Department Total		\$155,683	\$150,472	\$5,211	
Grand Total		\$3,741,988			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

DEAN OF BUSINESS AND TECHNOLOGY

Major Goals 2025-2026

- Expand flexible and accelerated course scheduling (e.g., 8-week, weekend courses) to complete programs. Metrics: Two complete certificate programs offered in accelerated formats.
- Align programs with industry-recognized credentials and facilitate student testing. Metrics: One program revised to align with industry-recognized credentials with embedded credential testing.
- Explore opportunities for interdisciplinary programming to create new certificates and degrees. Metrics: One new or revised certificate reflecting one or more extra-departmental core courses.

Dean of Business & Technology

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Ch...
510100005	Administrative Staff (Full-Time)	\$157,462	\$196,287	(\$38,825)	(20)%
510100010	Admin Staff/Departmental Chairs	\$157,058	\$42,434	\$114,624	270%
510200005	Professional/Technical (Full-time)	\$25,000	\$55,000	(\$30,000)	(55)%
510300005	Faculty Contracts (Full-Time)	\$1,845,286	\$1,712,342	\$132,944	8%
510300010	Part-Time Contracts	\$1,037,920	\$997,928	\$39,992	4%
510300020	Summer Contracts (Full-Time)	\$234,377	\$243,235	(\$8,858)	(4)%
510300025	Faculty Overload (Full-Time)	\$306,005	\$245,400	\$60,605	25%
510300030	Extra Duty / Non Chair (Full-Time)	\$17,250	\$2,820	\$14,430	512%
510600005	Clerical (Full-Time)	\$0	\$142,912	(\$142,912)	(100)%
510600010	Clerical (Part-Time)	\$219,230	\$181,160	\$38,070	21%
Total Salaries		\$3,999,588	\$3,819,518	\$180,070	5%
520100105	Medical / Dental Group Life	\$560,576	\$512,388	\$48,188	9%
520100405	Group Life	\$6,349	\$5,424	\$925	17%
520500005	Medicare	\$50,845	\$41,124	\$9,721	24%
520900000	Other Employee Benefits	\$18,841	\$12,479	\$6,362	51%
Total Benefits		\$636,611	\$571,415	\$65,196	11%
530400010	Maintenance Services - Non Computer	\$88,760	\$48,800	\$39,960	82%
530400020	Maintenance Services - Computer	\$0	\$1,000	(\$1,000)	(100)%
530900010	Other Contractual - Services	\$13,750	\$4,500	\$9,250	206%
Total Contractual Services		\$102,510	\$54,300	\$48,210	89%
540100110	Supplies - Office	\$8,775	\$4,900	\$3,875	79%
540100210	Instructional Supplies	\$259,730	\$144,305	\$115,425	80%
540200005	Printing	\$4,050	\$4,850	(\$800)	(16)%
540200010	Copier	\$8,875	\$6,875	\$2,000	29%
540400005	Computer Software Upgrade	\$5,800	\$1,500	\$4,300	287%
540600005	Publications and Dues	\$10,050	\$9,770	\$280	3%
540600010	Publications and Dues (Prof. Development)	\$1,500	\$1,100	\$400	36%
540900505	Other Materials and Supplies	\$87,550	\$61,962	\$25,588	41%
540900510	Laundry	\$4,050	\$6,050	(\$2,000)	(33)%
540901005	Equipment - Non Capitalized	\$9,250	\$10,000	(\$750)	(8)%
Total General Meeting and Supplies		\$399,630	\$251,312	\$148,318	59%
550100005	Meeting Expense	\$10,250	\$9,500	\$750	8%
550100010	Meeting - Prof. Development	\$1,800	\$675	\$1,125	167%
550200005	Travel - In State	\$4,750	\$4,450	\$300	7%
550200010	Travel - In State - Prof. Development	\$31,950	\$21,659	\$10,291	48%
550300005	Travel - Out of State	\$6,200	\$4,000	\$2,200	55%
550300010	Travel - Out of State - Prof. Development	\$4,500	\$2,900	\$1,600	55%
Total Travel and Conference Meetings		\$59,450	\$43,184	\$16,266	38%

560100005	Rental Facilities	\$1,000	\$1,000	\$0	0%
560600010	Leased Software	\$17,070	\$14,120	\$2,950	21%
Total Fixed Charges		\$18,070	\$15,120	\$2,950	20%
580600005	Equipment Instructional >5K	\$135,000	\$120,673	\$14,327	12%
Total Capital Outlay		\$135,000	\$120,673	\$14,327	12%
Grand Total Operating Budget		5,350,859	4,875,522	475,337	10%

Public Budget Report FY 2026

Dean of Business & Techno...

		Budget 2026	Budget 2025	\$ Change	% Change
	Accounting [10200510]				
510300005	Accounting - Full-Time Faculty Contracts	\$125,801	\$121,343	\$4,458	4%
510300010	Accounting - Part-Time Faculty Contracts	\$61,700	\$60,500	\$1,200	2%
510300020	Accounting - Summer Contracts	\$11,500	\$28,000	(\$16,500)	(59)%
510300025	Accounting - Faculty Overload	\$15,450	\$15,000	\$450	3%
520100105	Accounting - Medical / Dental	\$49,800	\$52,500	(\$2,700)	(5)%
520100405	Accounting - Group Life	\$560	\$560	\$0	0%
520500005	Accounting - Medicare	\$2,516	\$2,516	\$0	0%
520900000	Accounting - Other Employee Benefits	\$1,200	\$645	\$555	86%
540100110	Accounting - Office Supplies	\$200	\$200	\$0	0%
540100210	Accounting - Instructional Supplies	\$200	\$200	\$0	0%
540200010	Accounting - Copier Charge	\$650	\$650	\$0	0%
540600005	Accounting - Publication & Dues	\$500	\$1,000	(\$500)	(50)%
540900505	Accounting - Other Materials & Supplies	\$500	\$500	\$0	0%
550100005	Accounting - Meeting Expense	\$250	\$500	(\$250)	(50)%
550200005	Accounting - Travel - In State	\$0	\$200	(\$200)	(100)%
560600010	Accounting - Leased Software	\$0	\$500	(\$500)	(100)%
Department Total		\$270,827	\$284,814	(\$13,987)	

Architecture & Architectural Drafting
[10300510]

510100010	Arc. & Arc. Drafting - Admin-Divisional Chairperson	\$13,699	\$3,572	\$10,127	284%
510300005	Arc. & Arc. Drafting - Full-Time Faculty Contracts	\$63,181	\$60,459	\$2,722	5%
510300010	Arc. & Arc. Drafting - Part-Time Faculty Contracts	\$64,260	\$63,000	\$1,260	2%
510300020	Arc. & Arc. Drafting - Summer Contracts	\$2,575	\$2,500	\$75	3%
510300025	Arc. & Arc. Drafting - Faculty Overload	\$11,330	\$11,000	\$330	3%
510600010	Arc. & Arc. Drafting - Clerical - Part-Time	\$24,500	\$0	\$24,500	0%
520100105	Arc. & Arc. Drafting - Medical / Dental	\$10,000	\$0	\$10,000	0%
520100405	Arc. & Arc. Drafting - Group Life	\$200	\$0	\$200	0%
520500005	Arc. & Arc. Drafting - Medicare	\$2,300	\$1,750	\$550	31%
520900000	Arc. & Arc. Drafting - Other Employee Benefits	\$800	\$0	\$800	0%
530400010	Arc. & Arc. Drafting - Maintenance Services	\$7,460	\$1,800	\$5,660	314%
530400020	Arc. & Arc. Drafting - Maint Serv-Computer Equipment	\$0	\$1,000	(\$1,000)	(100)%
540100110	Arc. & Arc. Drafting - Office Supplies	\$100	\$100	\$0	0%
540100210	Arc. & Arc. Drafting - Instructional Supplies	\$3,530	\$4,500	(\$970)	(22)%
540200005	Arc. & Arc. Drafting - Printing	\$200	\$200	\$0	0%
540200010	Arc. & Arc. Drafting - Copier Charge	\$150	\$150	\$0	0%
540600005	Arc. & Arc. Drafting - Publication & Dues	\$400	\$400	\$0	0%
540600010	Arc. & Arc. Drafting - Prof Dev-Publications & Dues	\$1,000	\$1,100	(\$100)	(9)%
540900505	Arc. & Arc. Drafting - Other Materials & Supplies	\$1,000	\$3,300	(\$2,300)	(70)%
550100005	Arc. & Arc. Drafting - Meeting Expense	\$400	\$800	(\$400)	(50)%
550100010	Arc. & Arc. Drafting - Meeting Expense-Prof Dev	\$300	\$300	\$0	0%
550200005	Arc. & Arc. Drafting - Travel - In State	\$100	\$100	\$0	0%
550200010	Arc. & Arc. Drafting - Prof Dev-Travel-In State	\$75	\$767	(\$692)	(90)%
550300010	Arc. & Arc. Drafting - Prof Dev-Travel-Out Of State	\$2,000	\$0	\$2,000	0%
560600010	Arc. & Arc. Drafting - Leased Software	\$3,000	\$3,000	\$0	0%
Department Total		\$212,560	\$159,798	\$52,762	

		Budget 2026	Budget 2025	\$ Change	% Change
Automotive Technology [10300515]					
510100010	Auto Technology - Admin-Divisional Chairperson	\$44,382	\$12,000	\$32,382	270%
510200005	Auto Technology - Professional/Tech - Full-Time	\$25,000	\$0	\$25,000	0%
510300005	Auto Technology - Full-Time Faculty Contracts	\$410,162	\$407,807	\$2,355	1%
510300010	Auto Technology - Part-Time Faculty Contracts	\$122,400	\$120,000	\$2,400	2%
510300020	Auto Technology - Summer Contracts	\$45,714	\$44,383	\$1,331	3%
510300025	Auto Technology - Faculty Overload	\$121,000	\$90,400	\$30,600	34%
510300030	Auto Technology - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	\$1,750	0%
510600010	Auto Technology - Clerical - Part-Time	\$26,600	\$52,500	(\$25,900)	(49)%
520100105	Auto Technology - Medical / Dental	\$127,800	\$116,801	\$10,999	9%
520100405	Auto Technology - Group Life	\$1,521	\$1,521	\$0	0%
520500005	Auto Technology - Medicare	\$10,500	\$8,770	\$1,730	20%
520900000	Auto Technology - Other Employee Benefits	\$5,100	\$2,013	\$3,087	153%
530400010	Auto Technology - Maintenance Services	\$45,000	\$20,000	\$25,000	125%
530900010	Auto Technology - Other Contractual Services	\$1,000	\$1,000	\$0	0%
540100110	Auto Technology - Office Supplies	\$250	\$800	(\$550)	(69)%
540100210	Auto Technology - Instructional Supplies	\$55,000	\$54,327	\$673	1%
540200005	Auto Technology - Printing	\$1,000	\$2,000	(\$1,000)	(50)%
540200010	Auto Technology - Copier Charge	\$2,000	\$2,000	\$0	0%
540400005	Auto Technology - Computer Software	\$500	\$1,200	(\$700)	(58)%
540600005	Auto Technology - Publication & Dues	\$1,000	\$1,500	(\$500)	(33)%
540600010	Auto Technology - Prof Dev-Publications & Dues	\$500	\$0	\$500	0%
540900505	Auto Technology - Other Materials & Supplies	\$31,000	\$28,500	\$2,500	9%
540900510	Auto Technology - Laundry	\$2,000	\$3,000	(\$1,000)	(33)%
540901005	Auto Technology - Computer Equipment <5K	\$2,000	\$2,500	(\$500)	(20)%
550100005	Auto Technology - Meeting Expense	\$4,300	\$5,000	(\$700)	(14)%
550100010	Auto Technology - Meeting Expense-Prof Dev	\$1,500	\$0	\$1,500	0%
550200005	Auto Technology - Travel - In State	\$1,000	\$1,000	\$0	0%
550200010	Auto Technology - Prof Dev-Travel-In State	\$4,875	\$4,250	\$625	15%
550300005	Auto Technology - Travel - Out Of State	\$6,200	\$4,000	\$2,200	55%
550300010	Auto Technology - Prof Dev-Travel-Out Of State	\$2,500	\$2,000	\$500	25%
560600010	Auto Technology - Leased Software	\$3,000	\$2,800	\$200	7%
580600005	Auto Technology - Equipment - Instructional >5K	\$25,000	\$10,673	\$14,327	134%
Department Total		\$1,131,554	\$1,002,745	\$128,809	

Business

[10200520]

510100010	Business - Admin-Divisional Chairperson	\$15,627	\$4,500	\$11,127	247%
510300005	Business - Full-Time Faculty Contracts	\$227,864	\$215,291	\$12,573	6%
510300010	Business - Part-Time Faculty Contracts	\$216,880	\$212,628	\$4,252	2%
510300020	Business - Summer Contracts	\$64,890	\$63,000	\$1,890	3%
510300025	Business - Faculty Overload	\$43,260	\$42,000	\$1,260	3%
510300030	Business - FT Extra Duty Non-Chair/Coor	\$13,750	\$2,820	\$10,930	388%
510600005	Business - Clerical - Full-Time	\$0	\$43,891	(\$43,891)	(100)%
510600010	Business - Clerical - Part-Time	\$26,600	\$0	\$26,600	0%
520100105	Business - Medical / Dental	\$80,000	\$92,000	(\$12,000)	(13)%
520500005	Business - Medicare	\$8,000	\$7,000	\$1,000	14%
520900000	Business - Other Employee Benefits	\$3,000	\$2,300	\$700	30%
540100110	Business - Office Supplies	\$500	\$700	(\$200)	(29)%
540100210	Business - Instructional Supplies	\$800	\$1,000	(\$200)	(20)%
540200005	Business - Printing	\$500	\$700	(\$200)	(29)%

540200010	Business - Copier Charge	\$1,000	\$1,000	\$0	0%
540600005	Business - Publication & Dues	\$5,000	\$5,500	(\$500)	(9)%
540900505	Business - Other Materials & Supplies	\$1,500	\$1,500	\$0	0%
550100005	Business - Meeting Expense	\$250	\$650	(\$400)	(62)%
550200005	Business - Travel - In State	\$0	\$250	(\$250)	(100)%
550200010	Business - Prof Dev-Travel-In State	\$7,875	\$5,250	\$2,625	50%
560600010	Business - Leased Software	\$7,000	\$6,500	\$500	8%
Department Total		\$724,296	\$708,480	\$15,816	

Computer Information Systems
[10200530]

510100010	Computer Information Systems - Admin-Divisional Chairperson	\$14,592	\$4,465	\$10,127	227%
510300005	Computer Information Systems - Full-Time Faculty Contracts	\$195,082	\$186,681	\$8,401	5%
510300010	Computer Information Systems - Part-Time Faculty Contracts	\$202,470	\$198,500	\$3,970	2%
510300020	Computer Information Systems - Summer Contracts	\$18,025	\$17,500	\$525	3%
510300025	Computer Information Systems - Faculty Overload	\$12,360	\$12,000	\$360	3%
520100105	Computer Information Systems - Medical / Dental	\$65,000	\$65,000	\$0	0%
520100405	Computer Information Systems - Group Life	\$678	\$678	\$0	0%
520500005	Computer Information Systems - Medicare	\$6,000	\$6,000	\$0	0%
520900000	Computer Information Systems - Other Employee Benefits	\$1,012	\$1,012	\$0	0%
530900010	Computer Information Systems - Other Contractual Services	\$500	\$500	\$0	0%
540100110	Computer Information Systems - Office Supplies	\$500	\$500	\$0	0%
540100210	Computer Information Systems - Instructional Supplies	\$2,000	\$3,000	(\$1,000)	(33)%
540200010	Computer Information Systems - Copier Charge	\$350	\$350	\$0	0%
540900505	Computer Information Systems - Other Materials & Supplies	\$250	\$350	(\$100)	(29)%
540901005	Computer Information Systems - Computer Equipment <5K	\$2,250	\$4,500	(\$2,250)	(50)%
550100005	Computer Information Systems - Meeting Expense	\$250	\$250	\$0	0%
550200010	Computer Information Systems - Prof Dev-Travel-In State	\$3,375	\$2,250	\$1,125	50%
Department Total		\$524,694	\$503,536	\$21,158	

Construction Technology
[10300545]

510300005	Construction Technology - Full-Time Faculty Contracts	\$62,792	\$60,088	\$2,704	5%
510300010	Construction Technology - Part-Time Faculty Contracts	\$35,700	\$35,000	\$700	2%
520100105	Construction Technology - Medical / Dental	\$25,000	\$22,000	\$3,000	14%
520500005	Construction Technology - Medicare	\$1,699	\$1,020	\$679	67%
520900000	Construction Technology - Other Employee Benefits	\$550	\$350	\$200	57%
540100110	Construction Technology - Office Supplies	\$50	\$50	\$0	0%
540100210	Construction Technology - Instructional Supplies	\$12,000	\$16,000	(\$4,000)	(25)%
540200010	Construction Technology - Copier Charge	\$75	\$75	\$0	0%
540600005	Construction Technology - Publication & Dues	\$0	\$75	(\$75)	(100)%
550100005	Construction Technology - Meeting Expense	\$200	\$300	(\$100)	(33)%
Department Total		\$138,066	\$134,958	\$3,108	

		Budget 2026	Budget 2025	\$ Change	% Change
Criminal Justice Administration [10205001]					
510100010	Criminal Justice Admin - Admin-Divisional Chairperson	\$15,039	\$4,912	\$10,127	206%
510300005	Criminal Justice Admin - Full-Time Faculty Contracts	\$181,968	\$174,131	\$7,837	5%
510300010	Criminal Justice Admin - Part-Time Faculty Contracts	\$75,500	\$75,500	\$0	0%
510300020	Criminal Justice Admin - Summer Contracts	\$30,900	\$30,000	\$900	3%
510300025	Criminal Justice Admin - Faculty Overload	\$19,570	\$19,000	\$570	3%
510600010	Criminal Justice Admin - Clerical - Part-Time	\$25,480	\$26,250	(\$770)	(3)%
520100105	Criminal Justice Admin - Medical / Dental	\$24,500	\$19,797	\$4,703	24%
520100405	Criminal Justice Admin - Group Life	\$760	\$635	\$125	20%
520500005	Criminal Justice Admin - Medicare	\$3,000	\$0	\$3,000	0%
520900000	Criminal Justice Admin - Other Employee Benefits	\$1,452	\$1,452	\$0	0%
540100110	Criminal Justice Admin - Office Supplies	\$325	\$250	\$75	30%
540100210	Criminal Justice Admin - Instructional Supplies	\$1,500	\$2,500	(\$1,000)	(40)%
540200005	Criminal Justice Admin - Printing	\$500	\$500	\$0	0%
540200010	Criminal Justice Admin - Copier Charge	\$500	\$500	\$0	0%
540600005	Criminal Justice Admin - Publication & Dues	\$0	\$100	(\$100)	(100)%
540900510	Criminal Justice Admin - Laundry	\$50	\$50	\$0	0%
550100005	Criminal Justice Admin - Meeting Expense	\$500	\$300	\$200	67%
550200010	Criminal Justice Admin - Prof Dev-Travel-In State	\$3,375	\$2,250	\$1,125	50%
560100005	Criminal Justice Admin - Rental - Facilities	\$1,000	\$1,000	\$0	0%
Department Total		\$385,919	\$359,127	\$26,792	

Dean of Business & Technology [20801020]					
510100005	Dean, of Business & Tech - Administrative - Full Time	\$157,462	\$196,287	(\$38,825)	(20)%
510200005	Dean, of Business & Tech - Professional/Tech - Full-Time	\$0	\$55,000	(\$55,000)	(100)%
510600005	Dean, of Business & Tech - Clerical - Full-Time	\$0	\$99,021	(\$99,021)	(100)%
510600010	Dean, of Business & Tech - Clerical - Part-Time	\$26,950	\$0	\$26,950	0%
520100105	Dean, of Business & Tech - Medical / Dental	\$45,000	\$36,000	\$9,000	25%
520100405	Dean, of Business & Tech - Group Life	\$1,000	\$500	\$500	100%
520500005	Dean, of Business & Tech - Medicare	\$3,500	\$2,200	\$1,300	59%
520900000	Dean, of Business & Tech - Other Employee Benefits	\$1,200	\$1,200	\$0	0%
530900010	Dean, of Business & Tech - Other Contractual Services	\$2,000	\$3,000	(\$1,000)	(33)%
540100110	Dean, of Business & Tech - Office Supplies	\$500	\$1,000	(\$500)	(50)%
540100210	Dean, of Business & Tech - Instructional Supplies	\$1,500	\$1,900	(\$400)	(21)%
540200005	Dean, of Business & Tech - Printing	\$100	\$100	\$0	0%
540200010	Dean, of Business & Tech - Copier Charge	\$350	\$350	\$0	0%
540400005	Dean, of Business & Tech - Computer Software	\$300	\$300	\$0	0%
540900505	Dean, of Business & Tech - Other Materials & Supplies	\$600	\$100	\$500	500%
540901005	Dean, of Business & Tech - Computer Equipment <5K	\$2,500	\$3,000	(\$500)	(17)%
550100005	Dean, of Business & Tech - Meeting Expense	\$1,500	\$500	\$1,000	200%
550200005	Dean, of Business & Tech - Travel - In State	\$2,400	\$2,400	\$0	0%
580600005	Dean, of Business & Tech - Equipment - Instructional >5K	\$60,000	\$110,000	(\$50,000)	(45)%
Department Total		\$306,862	\$512,858	(\$205,996)	

		Budget 2026	Budget 2025	\$ Change	% Change
Engineering Technology [10300530]					
510100010	Engineering Technology - Admin-Divisional Chairperson	\$15,287	\$5,160	\$10,127	196%
510300005	Engineering Technology - Full-Time Faculty Contracts	\$234,899	\$224,784	\$10,115	4%
510300010	Engineering Technology - Part-Time Faculty Contracts	\$124,950	\$122,500	\$2,450	2%
510300020	Engineering Technology - Summer Contracts	\$31,621	\$30,700	\$921	3%
510300025	Engineering Technology - Faculty Overload	\$39,000	\$27,000	\$12,000	44%
510600010	Engineering Technology - Clerical - Part-Time	\$29,400	\$29,050	\$350	1%
520100105	Engineering Technology - Medical / Dental	\$48,000	\$34,000	\$14,000	41%
520100405	Engineering Technology - Group Life	\$575	\$575	\$0	0%
520500005	Engineering Technology - Medicare	\$6,500	\$5,200	\$1,300	25%
520900000	Engineering Technology - Other Employee Benefits	\$2,500	\$1,500	\$1,000	67%
530400010	Engineering Technology - Maintenance Services	\$20,000	\$0	\$20,000	0%
540100110	Engineering Technology - Office Supplies	\$150	\$0	\$150	0%
540100210	Engineering Technology - Instructional Supplies	\$15,000	\$30,000	(\$15,000)	(50)%
540200010	Engineering Technology - Copier Charge	\$900	\$900	\$0	0%
540600005	Engineering Technology - Publication & Dues	\$350	\$500	(\$150)	(30)%
540900505	Engineering Technology - Other Materials & Supplies	\$17,000	\$20,000	(\$3,000)	(15)%
550100005	Engineering Technology - Meeting Expense	\$500	\$300	\$200	67%
550200005	Engineering Technology - Travel - In State	\$300	\$300	\$0	0%
550200010	Engineering Technology - Prof Dev-Travel-In State	\$4,875	\$3,500	\$1,375	39%
560600010	Engineering Technology - Leased Software	\$1,070	\$1,320	(\$250)	(19)%
Department Total		\$592,877	\$537,289	\$55,588	

Heating & Cooling [10300550]					
510100010	Heating & Air Conditioning - Admin-Divisional Chairperson	\$10,127	\$0	\$10,127	0%
510300005	Heating & Air Conditioning - Full-Time Faculty Contracts	\$70,000	\$0	\$70,000	0%
510300010	Heating & Air Conditioning - Part-Time Faculty Contracts	\$20,000	\$0	\$20,000	0%
510300020	Heating & Air Conditioning - Summer Contracts	\$2,000	\$0	\$2,000	0%
510300025	Heating & Air Conditioning - Faculty Overload	\$5,000	\$0	\$5,000	0%
520100105	Heating & Air Conditioning - Medical / Dental	\$150	\$0	\$150	0%
520100405	Heating & Air Conditioning - Group Life	\$100	\$0	\$100	0%
520500005	Heating & Air Conditioning - Medicare	\$100	\$0	\$100	0%
530400010	Heating & Air Conditioning - Maintenance Services	\$10,000	\$0	\$10,000	0%
530900010	Heating & Air Conditioning - Other Contractual Services	\$10,000	\$0	\$10,000	0%
540100110	Heating & Air Conditioning - Office Supplies	\$5,000	\$0	\$5,000	0%
540100210	Heating & Air Conditioning - Instructional Supplies	\$146,000	\$0	\$146,000	0%
540200005	Heating & Air Conditioning - Printing	\$1,000	\$0	\$1,000	0%
540200010	Heating & Air Conditioning - Copier Charge	\$2,000	\$0	\$2,000	0%
540400005	Heating & Air Conditioning - Computer Software	\$5,000	\$0	\$5,000	0%
540600005	Heating & Air Conditioning - Publication & Dues	\$2,000	\$0	\$2,000	0%
540900505	Heating & Air Conditioning - Other Materials & Supplies	\$31,000	\$0	\$31,000	0%
540900510	Heating & Air Conditioning - Laundry	\$1,000	\$0	\$1,000	0%
540901005	Heating & Air Conditioning - Computer Equipment <5K	\$2,500	\$0	\$2,500	0%
550100005	Heating & Air Conditioning - Meeting Expense	\$1,200	\$0	\$1,200	0%
550200005	Heating & Air Conditioning - Travel - In State	\$750	\$0	\$750	0%
550200010	Heating & Air Conditioning - Prof Dev-Travel-In State	\$1,875	\$0	\$1,875	0%
560600010	Heating & Air Conditioning - Leased Software	\$3,000	\$0	\$3,000	0%
580600005	Heating & Air Conditioning - Equipment - Instructional >5K	\$50,000	\$0	\$50,000	0%
Department Total		\$379,802	\$0	\$379,802	

		Budget 2026	Budget 2025	\$ Change	% Change
Horticulture [10300535]					
510100010	Horticulture - Admin-Divisional Chairperson	\$13,827	\$3,700	\$10,127	274%
510300005	Horticulture - Full-Time Faculty Contracts	\$55,789	\$53,387	\$2,402	4%
510300010	Horticulture - Part-Time Faculty Contracts	\$28,560	\$28,000	\$560	2%
510300020	Horticulture - Summer Contracts	\$5,900	\$5,900	\$0	0%
510300025	Horticulture - Faculty Overload	\$10,035	\$0	\$10,035	0%
510600010	Horticulture - Clerical - Part-Time	\$49,700	\$48,300	\$1,400	3%
520100105	Horticulture - Medical / Dental	\$32,000	\$21,000	\$11,000	52%
520100405	Horticulture - Group Life	\$165	\$165	\$0	0%
520500005	Horticulture - Medicare	\$1,400	\$1,400	\$0	0%
520900000	Horticulture - Other Employee Benefits	\$307	\$307	\$0	0%
530400010	Horticulture - Maintenance Services	\$1,300	\$2,000	(\$700)	(35)%
530900010	Horticulture - Other Contractual Services	\$250	\$0	\$250	0%
540100110	Horticulture - Office Supplies	\$100	\$200	(\$100)	(50)%
540100210	Horticulture - Instructional Supplies	\$14,000	\$17,595	(\$3,595)	(20)%
540200005	Horticulture - Printing	\$350	\$350	\$0	0%
540200010	Horticulture - Copier Charge	\$100	\$100	\$0	0%
540600005	Horticulture - Publication & Dues	\$600	\$495	\$105	21%
550100005	Horticulture - Meeting Expense	\$300	\$300	\$0	0%
550200010	Horticulture - Prof Dev-Travel-In State	\$1,875	\$1,167	\$708	61%
Department Total		\$216,558	\$184,366	\$32,192	

Hospitality Industry Administration
[10200550]

510100010	Hospitality Ind Admin - Admin-Divisional Chairperson	\$13,127	\$3,000	\$10,127	338%
510300005	Hospitality Ind Admin - Full-Time Faculty Contracts	\$217,748	\$208,371	\$9,377	5%
510300010	Hospitality Ind Admin - Part-Time Faculty Contracts	\$62,500	\$62,500	\$0	0%
510300020	Hospitality Ind Admin - Summer Contracts	\$21,252	\$21,252	\$0	0%
510300025	Hospitality Ind Admin - Faculty Overload	\$29,000	\$29,000	\$0	0%
510600010	Hospitality Ind Admin - Clerical - Part-Time	\$10,000	\$25,060	(\$15,060)	(60)%
520100105	Hospitality Ind Admin - Medical / Dental	\$53,000	\$53,000	\$0	0%
520100405	Hospitality Ind Admin - Group Life	\$790	\$790	\$0	0%
520500005	Hospitality Ind Admin - Medicare	\$5,000	\$5,000	\$0	0%
520900000	Hospitality Ind Admin - Other Employee Benefits	\$1,700	\$1,700	\$0	0%
530400010	Hospitality Ind Admin - Maintenance Services	\$5,000	\$25,000	(\$20,000)	(80)%
540100110	Hospitality Ind Admin - Office Supplies	\$1,000	\$1,000	\$0	0%
540100210	Hospitality Ind Admin - Instructional Supplies	\$5,000	\$10,000	(\$5,000)	(50)%
540200005	Hospitality Ind Admin - Printing	\$300	\$900	(\$600)	(67)%
540200010	Hospitality Ind Admin - Copier Charge	\$700	\$700	\$0	0%
540600005	Hospitality Ind Admin - Publication & Dues	\$200	\$200	\$0	0%
540900505	Hospitality Ind Admin - Other Materials & Supplies	\$3,000	\$6,000	(\$3,000)	(50)%
540900510	Hospitality Ind Admin - Laundry	\$1,000	\$3,000	(\$2,000)	(67)%
550100005	Hospitality Ind Admin - Meeting Expense	\$300	\$300	\$0	0%
550100010	Hospitality Ind Admin - Meeting Expense-Prof Dev	\$0	\$375	(\$375)	(100)%
550200005	Hospitality Ind Admin - Travel - In State	\$200	\$200	\$0	0%
550200010	Hospitality Ind Admin - Prof Dev-Travel-In State	\$3,750	\$2,225	\$1,525	69%
550300010	Hospitality Ind Admin - Prof Dev-Travel-Out Of State	\$0	\$900	(\$900)	(100)%
Department Total		\$434,567	\$460,473	(\$25,906)	

		Budget 2026	Budget 2025	\$ Change	% Change
Renewal Energy [10900535]					
510100010	REN - Renewal Energy - Admin-Divisional Chairperson	\$1,350	\$1,125	\$225	20%
510300010	REN - Renewal Energy - Part-Time Faculty Contracts	\$23,000	\$19,800	\$3,200	16%
510300030	REN - Renewal Energy - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	\$1,750	0%
520100105	REN - Renewal Energy - Medical / Dental	\$326	\$290	\$36	12%
520500005	REN - Renewal Energy - Medicare	\$330	\$268	\$62	23%
520900000	REN - Renewal Energy - Other Employee Benefits	\$20	\$0	\$20	0%
540100110	REN - Renewal Energy - Office Supplies	\$100	\$100	\$0	0%
540100210	REN - Renewal Energy - Instructional Supplies	\$3,200	\$3,283	(\$83)	(3)%
540200005	REN - Renewal Energy - Printing	\$100	\$100	\$0	0%
540200010	REN - Renewal Energy - Copier Charge	\$100	\$100	\$0	0%
540900505	REN - Renewal Energy - Other Materials & Supplies	\$1,700	\$1,712	(\$12)	(1)%
550100005	REN - Renewal Energy - Meeting Expense	\$300	\$300	\$0	0%
Department Total		\$32,276	\$27,078	\$5,198	
Grand Total		\$5,350,859			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

DEAN, CONTINUING EDUCATION

Major Goals 2025-26

- Through grant funding, develop and support two (2) new vocational and/or apprenticeship programs that enroll and serve a minimum of forty (40) students.
- Increase enrollment at the Child Development Center Lab School by 35% by adding a new classroom and providing targeted community outreach.
- Create a Leadership Academy within the Center for Business that provides a minimum of eight (8) workshops and/or customizable workforce training programs for small and large businesses and organizations within the Triton College district.

Dean of Continuing Education

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$307,220	\$293,588	\$13,632	5%
510200005	Professional/Technical (Full-time)	\$105,275	\$90,269	\$15,006	17%
510300010	Part-Time Contracts	\$796,219	\$777,794	\$18,425	2%
510400005	Supervisory Staff (Full-Time)	\$149,501	\$143,337	\$6,164	4%
510600005	Clerical (Full-Time)	\$208,864	\$201,712	\$7,152	4%
510600010	Clerical (Part-Time)	\$50,950	\$50,250	\$700	1%
Total Salaries		\$1,618,029	\$1,556,950	\$61,079	4%
520100105	Medical / Dental Group Life	\$164,800	\$152,800	\$12,000	8%
520100405	Group Life	\$3,124	\$1,554	\$1,570	101%
520500005	Medicare	\$23,300	\$18,553	\$4,747	26%
520600005	FICA / Social Security	\$3,500	\$1,916	\$1,584	83%
520900000	Other Employee Benefits	\$6,800	\$3,256	\$3,544	109%
Total Benefits		\$201,524	\$178,079	\$23,445	13%
530800005	Instructional Services Contracts	\$301,000	\$271,000	\$30,000	11%
530900010	Other Contractual - Services	\$94,750	\$95,750	(\$1,000)	(1)%
Total Contractual Services		\$395,750	\$366,750	\$29,000	8%
540100110	Supplies - Office	\$2,900	\$3,000	(\$100)	(3)%
540100210	Instructional Supplies	\$18,200	\$24,200	(\$6,000)	(25)%
540200005	Printing	\$1,000	\$1,000	\$0	0%
540200010	Copier	\$2,550	\$2,750	(\$200)	(7)%
540400005	Computer Software Upgrade	\$500	\$500	\$0	0%
540500005	Books and Bindings	\$50	\$400	(\$350)	(88)%
540600005	Publications and Dues	\$6,950	\$5,600	\$1,350	24%
540900505	Other Materials and Supplies	\$1,200	\$1,000	\$200	20%
540901005	Equipment - Non Capitalized	\$1,500	\$0	\$1,500	0%
Total General Meeting and Supplies		\$34,850	\$38,450	(\$3,600)	(9)%
550100005	Meeting Expense	\$4,050	\$4,050	\$0	0%
550200005	Travel - In State	\$1,950	\$1,800	\$150	8%
550300005	Travel - Out of State	\$1,500	\$3,000	(\$1,500)	(50)%
550900005	Volunteer Travel and Mileage	\$250	\$250	\$0	0%
Total Travel and Conference Meetings		\$7,750	\$9,100	(\$1,350)	(15)%
590900007	Tuition Refund	\$400	\$400	\$0	0%
Total Other Expenditures		\$400	\$400	\$0	0%
Grand Total Operating Budget		2,258,303	2,149,729	108,574	5%

Public Budget Report FY 2026

Dean of Continuing Education

		Budget 2026	Budget 2025	\$ Change	% Change
Center for Business & Prof. Development [40200510]					
510100005	Center Of Business & PD - Administrative - Full Time	\$65,218	\$62,007	\$3,211	5%
510300010	Center Of Business & PD - Part-Time Faculty Contracts	\$550,000	\$540,000	\$10,000	2%
510400005	Center Of Business & PD - Supervisory Staff - Full-Time	\$77,502	\$74,307	\$3,195	4%
510600005	Center Of Business & PD - Clerical - Full-Time	\$44,967	\$42,724	\$2,243	5%
520100105	Center Of Business & PD - Medical / Dental	\$21,000	\$21,000	\$0	0%
520100405	Center Of Business & PD - Group Life	\$800	\$0	\$800	0%
520500005	Center Of Business & PD - Medicare	\$11,000	\$9,000	\$2,000	22%
520600005	Center Of Business & PD - FICA - Social Security	\$600	\$600	\$0	0%
520900000	Center Of Business & PD - Other Employee Benefits	\$1,600	\$0	\$1,600	0%
530800005	Center Of Business & PD - Instructional Service Contract	\$40,000	\$20,000	\$20,000	100%
530900010	Center Of Business & PD - Other Contractual Services	\$2,500	\$2,500	\$0	0%
540100110	Center Of Business & PD - Office Supplies	\$1,000	\$1,000	\$0	0%
540100210	Center Of Business & PD - Instructional Supplies	\$2,100	\$2,100	\$0	0%
540200005	Center Of Business & PD - Printing	\$1,000	\$1,000	\$0	0%
540200010	Center Of Business & PD - Copier Charge	\$600	\$600	\$0	0%
540400005	Center Of Business & PD - Computer Software	\$500	\$500	\$0	0%
540600005	Center Of Business & PD - Publication & Dues	\$0	\$450	(\$450)	(100)%
540901005	Center Of Business & PD - Computer Equipment <5K	\$1,500	\$0	\$1,500	0%
550100005	Center Of Business & PD - Meeting Expense	\$2,000	\$2,000	\$0	0%
550200005	Center Of Business & PD - Travel - In State	\$900	\$900	\$0	0%
590900007	Center Of Business & PD - Tuition Refund	\$400	\$400	\$0	0%
Department Total		\$825,187	\$781,088	\$44,099	

Continuing Education
[40100505]

510100005	Continuing Education - Administrative - Full Time	\$106,499	\$101,913	\$4,586	4%
510300010	Continuing Education - Part-Time Faculty Contracts	\$34,000	\$33,500	\$500	1%
510600005	Continuing Education - Clerical - Full-Time	\$48,688	\$46,259	\$2,429	5%
510600010	Continuing Education - Clerical - Part-Time	\$24,000	\$24,000	\$0	0%
520100105	Continuing Education - Medical / Dental	\$44,000	\$40,000	\$4,000	10%
520100405	Continuing Education - Group Life	\$700	\$0	\$700	0%
520500005	Continuing Education - Medicare	\$3,000	\$2,553	\$447	18%
520600005	Continuing Education - FICA - Social Security	\$2,800	\$1,316	\$1,484	113%
520900000	Continuing Education - Other Employee Benefits	\$1,300	\$985	\$315	32%
530800005	Continuing Education - Instructional Service Contract	\$50,000	\$50,000	\$0	0%
530900010	Continuing Education - Other Contractual Services	\$30,000	\$30,000	\$0	0%
540100110	Continuing Education - Office Supplies	\$1,500	\$1,500	\$0	0%
540100210	Continuing Education - Instructional Supplies	\$4,500	\$4,500	\$0	0%
540200010	Continuing Education - Copier Charge	\$500	\$700	(\$200)	(29)%
540500005	Continuing Education - Books And Binding Costs	\$0	\$250	(\$250)	(100)%
540600005	Continuing Education - Publication & Dues	\$1,500	\$1,500	\$0	0%
540900505	Continuing Education - Other Materials & Supplies	\$700	\$500	\$200	40%
550100005	Continuing Education - Meeting Expense	\$1,000	\$1,000	\$0	0%
Department Total		\$354,687	\$340,476	\$14,211	

		Budget 2026	Budget 2025	\$ Change	% Change
Continuing Education for Health Prof. [40100510]					
510300010	Continuing Ed Healthcare - Part-Time Faculty Contracts	\$12,000	\$8,000	\$4,000	50%
510400005	Continuing Ed Healthcare - Supervisory Staff - Full-Time	\$71,999	\$69,030	\$2,969	4%
510600010	Continuing Ed Healthcare - Clerical - Part-Time	\$26,950	\$26,250	\$700	3%
520100105	Continuing Ed Healthcare - Medical / Dental	\$22,000	\$19,000	\$3,000	16%
520100405	Continuing Ed Healthcare - Group Life	\$350	\$280	\$70	25%
520500005	Continuing Ed Healthcare - Medicare	\$1,800	\$1,400	\$400	29%
520900000	Continuing Ed Healthcare - Other Employee Benefits	\$800	\$0	\$800	0%
530800005	Continuing Ed Healthcare - Instructional Service Contract	\$170,000	\$170,000	\$0	0%
530900010	Continuing Ed Healthcare - Other Contractual Services	\$0	\$1,000	(\$1,000)	(100)%
540100110	Continuing Ed Healthcare - Office Supplies	\$50	\$50	\$0	0%
540100210	Continuing Ed Healthcare - Instructional Supplies	\$5,000	\$11,000	(\$6,000)	(55)%
540200010	Continuing Ed Healthcare - Copier Charge	\$900	\$900	\$0	0%
540600005	Continuing Ed Healthcare - Publication & Dues	\$300	\$300	\$0	0%
550100005	Continuing Ed Healthcare - Meeting Expense	\$400	\$400	\$0	0%
550200005	Continuing Ed Healthcare - Travel - In State	\$150	\$150	\$0	0%
Department Total		\$312,699	\$307,760	\$4,939	

Dean of Continuing Education
[40800510]

510100005	Dean Continuing Education - Administrative - Full Time	\$135,503	\$129,668	\$5,835	4%
510600005	Dean Continuing Education - Clerical - Full-Time	\$38,047	\$44,515	(\$6,468)	(15)%
520100105	Dean Continuing Education - Medical / Dental	\$45,000	\$40,000	\$5,000	13%
520100405	Dean Continuing Education - Group Life	\$600	\$600	\$0	0%
520500005	Dean Continuing Education - Medicare	\$2,300	\$2,100	\$200	10%
520900000	Dean Continuing Education - Other Employee Benefits	\$1,500	\$1,151	\$349	30%
530900010	Dean Continuing Education - Other Contractual Services	\$10,000	\$10,000	\$0	0%
540100110	Dean Continuing Education - Office Supplies	\$250	\$250	\$0	0%
540100210	Dean Continuing Education - Instructional Supplies	\$500	\$500	\$0	0%
540200010	Dean Continuing Education - Copier Charge	\$100	\$100	\$0	0%
540500005	Dean Continuing Education - Books And Binding Costs	\$0	\$100	(\$100)	(100)%
540600005	Dean Continuing Education - Publication & Dues	\$2,500	\$500	\$2,000	400%
540900505	Dean Continuing Education - Other Materials & Supplies	\$500	\$500	\$0	0%
550100005	Dean Continuing Education - Meeting Expense	\$500	\$500	\$0	0%
550200005	Dean Continuing Education - Travel - In State	\$700	\$300	\$400	133%
550300005	Dean Continuing Education - Travel - Out Of State	\$1,500	\$3,000	(\$1,500)	(50)%
Department Total		\$239,500	\$233,784	\$5,716	

Extension Sites
[40100515]

530900010	Extension Sites - Other Contractual Services	\$50,000	\$50,000	\$0	0%
Department Total		\$50,000	\$50,000	\$0	

		Budget 2026	Budget 2025	\$ Change	% Change
Lifelong Learning [40100520]					
510200005	Lifelong Learning - Professional/Tech - Full-Time	\$71,903	\$68,939	\$2,964	4%
510300010	Lifelong Learning - Part-Time Faculty Contracts	\$173,400	\$170,000	\$3,400	2%
510600005	Lifelong Learning - Clerical - Full-Time	\$44,967	\$42,724	\$2,243	5%
520100105	Lifelong Learning - Medical / Dental	\$2,300	\$2,300	\$0	0%
520100405	Lifelong Learning - Group Life	\$345	\$345	\$0	0%
520500005	Lifelong Learning - Medicare	\$4,400	\$3,500	\$900	26%
520600005	Lifelong Learning - FICA - Social Security	\$100	\$0	\$100	0%
520900000	Lifelong Learning - Other Employee Benefits	\$1,100	\$671	\$429	64%
530800005	Lifelong Learning - Instructional Service Contract	\$15,000	\$11,000	\$4,000	36%
530900010	Lifelong Learning - Other Contractual Services	\$250	\$250	\$0	0%
540100110	Lifelong Learning - Office Supplies	\$50	\$50	\$0	0%
540100210	Lifelong Learning - Instructional Supplies	\$6,000	\$6,000	\$0	0%
540200010	Lifelong Learning - Copier Charge	\$150	\$150	\$0	0%
540600005	Lifelong Learning - Publication & Dues	\$0	\$200	(\$200)	(100)%
550100005	Lifelong Learning - Meeting Expense	\$100	\$100	\$0	0%
550200005	Lifelong Learning - Travel - In State	\$200	\$200	\$0	0%
Department Total		\$320,265	\$306,429	\$13,836	

Real Estate
[40100525]

510300010	Real Estate Academy - Part-Time Faculty Contracts	\$26,819	\$26,294	\$525	2%
530800005	Real Estate Academy - Instructional Service Contract	\$26,000	\$20,000	\$6,000	30%
530900010	Real Estate Academy - Other Contractual Services	\$2,000	\$2,000	\$0	0%
540100110	Real Estate Academy - Office Supplies	\$50	\$50	\$0	0%
540100210	Real Estate Academy - Instructional Supplies	\$100	\$100	\$0	0%
540200010	Real Estate Academy - Copier Charge	\$50	\$50	\$0	0%
540500005	Real Estate Academy - Books And Binding Costs	\$50	\$50	\$0	0%
540600005	Real Estate Academy - Publication & Dues	\$2,500	\$2,500	\$0	0%
Department Total		\$57,569	\$51,044	\$6,525	

RSVP Volunteer Program
[40400520]

510200005	RSVP Volunteer Program - Professional/Tech - Full-Time	\$33,372	\$21,330	\$12,042	56%
510600005	RSVP Volunteer Program - Clerical - Full-Time	\$32,195	\$25,490	\$6,705	26%
520100105	RSVP Volunteer Program - Medical / Dental	\$30,500	\$30,500	\$0	0%
520100405	RSVP Volunteer Program - Group Life	\$329	\$329	\$0	0%
520500005	RSVP Volunteer Program - Medicare	\$800	\$0	\$800	0%
520900000	RSVP Volunteer Program - Other Employee Benefits	\$500	\$449	\$51	11%
540100110	RSVP Volunteer Program - Office Supplies	\$0	\$100	(\$100)	(100)%
540200010	RSVP Volunteer Program - Copier Charge	\$250	\$250	\$0	0%
540600005	RSVP Volunteer Program - Publication & Dues	\$150	\$150	\$0	0%
550100005	RSVP Volunteer Program - Meeting Expense	\$50	\$50	\$0	0%
550200005	RSVP Volunteer Program - Travel - In State	\$0	\$250	(\$250)	(100)%
550900005	RSVP Volunteer Program - Volunteer Travel&Mileage Reimb	\$250	\$250	\$0	0%
Department Total		\$98,396	\$79,148	\$19,248	

Grand Total \$2,258,303

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

DEAN, ADULT EDUCATION

Major Goals 2025-2026

- Review and update Adult Education course curricula to align with the current trends and web-based resources that have college and career readiness skills built in.
- Review current (FY25) data and next year's (FY26) data to establish a benchmark for Adult Education (AE) student retention upon earning an Illinois High School Diploma or completing the English Language Acquisition (ELA/ESL) program. Determine what percentage of AE completers transition to Triton's degree and certificate programs.

Dean of Adult Education

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$123,310	\$118,000	\$5,310	5%
510400005	Supervisory Staff (Full-Time)	\$142,960	\$102,405	\$40,555	40%
510600005	Clerical (Full-Time)	\$153,777	\$159,229	(\$5,452)	(3)%
510600010	Clerical (Part-Time)	\$0	\$49,000	(\$49,000)	(100)%
Total Salaries		\$420,047	\$428,634	(\$8,587)	(2)%
520100105	Medical / Dental Group Life	\$83,000	\$103,093	(\$20,093)	(19)%
520100405	Group Life	\$3,900	\$3,600	\$300	8%
520500005	Medicare	\$27,000	\$23,000	\$4,000	17%
520600005	FICA / Social Security	\$1,290	\$1,290	\$0	0%
520900000	Other Employee Benefits	\$8,300	\$6,800	\$1,500	22%
Total Benefits		\$123,490	\$137,783	(\$14,293)	(10)%
540200010	Copier	\$1,000	\$2,000	(\$1,000)	(50)%
540900505	Other Materials and Supplies	\$2,000	\$2,000	\$0	0%
Total General Meeting and Supplies		\$3,000	\$4,000	(\$1,000)	(25)%
550100005	Meeting Expense	\$1,000	\$1,000	\$0	0%
550100020	Meeting - Recognition	\$2,500	\$2,500	\$0	0%
Total Travel and Conference Meetings		\$3,500	\$3,500	\$0	0%
Grand Total Operating Budget		550,037	573,917	(23,880)	(4)%

Public Budget Report FY 2026

Dean of Adult Education

		Budget 2026	Budget 2025	\$ Change	% Change
Adult Basic / Secondary Education					
[10600510]					
510100005	Adult Basic/Secon. Ed. - Administrative - Full Time	\$123,310	\$118,000	\$5,310	5%
510400005	Adult Basic/Secon. Ed. - Supervisory Staff - Full-Time	\$142,960	\$102,405	\$40,555	40%
510600005	Adult Basic/Secon. Ed. - Clerical - Full-Time	\$153,777	\$159,229	(\$5,452)	(3)%
510600010	Adult Basic/Secon. Ed. - Clerical - Part-Time	\$0	\$49,000	(\$49,000)	(100)%
520100105	Adult Basic/Secon. Ed. - Medical / Dental	\$83,000	\$103,093	(\$20,093)	(19)%
520100405	Adult Basic/Secon. Ed. - Group Life	\$3,900	\$3,600	\$300	8%
520500005	Adult Basic/Secon. Ed. - Medicare	\$27,000	\$23,000	\$4,000	17%
520600005	Adult Basic/Secon. Ed. - FICA - Social Security	\$1,290	\$1,290	\$0	0%
520900000	Adult Basic/Secon. Ed. - Other Employee Benefits	\$8,300	\$6,800	\$1,500	22%
540200010	Adult Basic/Secon. Ed. - Copier Charge	\$1,000	\$2,000	(\$1,000)	(50)%
540900505	Adult Basic/Secon. Ed. - Other Materials & Supplies	\$2,000	\$2,000	\$0	0%
550100005	Adult Basic/Secon. Ed. - Meeting Expense	\$1,000	\$1,000	\$0	0%
550100020	Adult Basic/Secon. Ed. - Meeting Exp - Recognition Dnnr	\$2,500	\$2,500	\$0	0%
Department Total		\$550,037	\$573,917	(\$23,880)	
Grand Total		\$550,037			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ACADEMIC AFFAIRS

DEAN, ARTS AND SCIENCES

Major Goals 2025-2026

- Increase faculty engagement in collaborative efforts with the Dean's Office in relation to innovative instructional strategies and curriculum for teaching a diverse student population.
- Create (and/or increase) opportunities for students to participate in department-specific activities/programs to increase student retention and success.
- Increase the number of faculty participating in professional development outside of Triton's PD offerings.

Dean of Arts & Sciences

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$349,786	\$334,723	\$15,063	5%
510100010	Admin Staff/Departmental Chairs	\$85,323	\$84,723	\$600	1%
510200010	Professional/Technical (Part-Time)	\$57,350	\$46,950	\$10,400	22%
510300005	Faculty Contracts (Full-Time)	\$5,690,790	\$5,383,373	\$307,417	6%
510300010	Part-Time Contracts	\$2,600,337	\$2,504,724	\$95,613	4%
510300020	Summer Contracts (Full-Time)	\$638,406	\$642,896	(\$4,490)	(1)%
510300025	Faculty Overload (Full-Time)	\$391,477	\$348,933	\$42,544	12%
510300030	Extra Duty / Non Chair (Full-Time)	\$59,225	\$30,013	\$29,212	97%
510400005	Supervisory Staff (Full-Time)	\$0	\$70,000	(\$70,000)	(100)%
510600005	Clerical (Full-Time)	\$294,071	\$279,401	\$14,670	5%
510600010	Clerical (Part-Time)	\$322,560	\$338,910	(\$16,350)	(5)%
Total Salaries		\$10,489,325	\$10,064,646	\$424,679	4%
520100105	Medical / Dental Group Life	\$1,140,563	\$1,018,165	\$122,398	12%
520100405	Group Life	\$22,922	\$18,566	\$4,356	23%
520500005	Medicare	\$129,147	\$104,967	\$24,180	23%
520600005	FICA / Social Security	\$3,106	\$1,791	\$1,315	73%
520900000	Other Employee Benefits	\$55,724	\$37,114	\$18,610	50%
Total Benefits		\$1,351,462	\$1,180,603	\$170,859	14%
530400010	Maintenance Services - Non Computer	\$38,950	\$35,805	\$3,145	9%
530400030	Maintenance Services - Software Support	\$0	\$150	(\$150)	(100)%
530900010	Other Contractual - Services	\$14,087	\$42,360	(\$28,273)	(67)%
Total Contractual Services		\$53,037	\$78,315	(\$25,278)	(32)%
540100110	Supplies - Office	\$7,200	\$8,780	(\$1,580)	(18)%
540100210	Instructional Supplies	\$157,960	\$169,469	(\$11,509)	(7)%
540200005	Printing	\$800	\$850	(\$50)	(6)%
540200010	Copier	\$16,770	\$18,770	(\$2,000)	(11)%
540400005	Computer Software Upgrade	\$27,599	\$29,750	(\$2,151)	(7)%
540500005	Books and Bindings	\$0	\$150	(\$150)	(100)%
540600005	Publications and Dues	\$400	\$2,250	(\$1,850)	(82)%
540600010	Publications and Dues (Prof. Development)	\$15,367	\$18,000	(\$2,633)	(15)%
540900505	Other Materials and Supplies	\$13,650	\$23,000	(\$9,350)	(41)%
540901005	Equipment - Non Capitalized	\$2,764	\$2,000	\$764	38%
Total General Meeting and Supplies		\$242,510	\$273,019	(\$30,509)	(11)%
550100005	Meeting Expense	\$8,450	\$9,600	(\$1,150)	(12)%
550100010	Meeting - Prof. Development	\$6,400	\$4,250	\$2,150	51%
550200005	Travel - In State	\$7,000	\$3,500	\$3,500	100%
550200010	Travel - In State - Prof. Development	\$63,808	\$33,417	\$30,391	91%
550300005	Travel - Out of State	\$10,000	\$6,000	\$4,000	67%
550300010	Travel - Out of State - Prof. Development	\$18,300	\$15,500	\$2,800	18%
Total Travel and Conference Meetings		\$113,958	\$72,267	\$41,691	58%

580600005	Equipment Instructional >5K	\$2,000	\$2,000	\$0	0%
	Total Capital Outlay	\$2,000	\$2,000	\$0	0%
590900000	Other Expenditures	\$0	\$12,000	(\$12,000)	(100)%
	Total Other Expenditures	\$0	\$12,000	(\$12,000)	(100)%
	Grand Total Operating Budget	12,252,292	11,682,850	569,442	5%

Public Budget Report FY 2026

Dean of Arts & Sciences

		Budget 2026	Budget 2025	\$ Change	% Change
	Anthropology [10102005]				
510300010	Anthropology - Part-Time Faculty Contracts	\$72,500	\$65,742	6,758	10%
510300030	Anthropology - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	1,750	0%
520500005	Anthropology - Medicare	\$1,400	\$1,067	333	31%
540100210	Anthropology - Instructional Supplies	\$40	\$40	0	0%
Department Total		\$75,690	\$66,849	\$8,841	

	Art [10100505]				
510300005	Art - Full-Time Faculty Contracts	\$162,242	\$155,256	6,986	4%
510300010	Art - Part-Time Faculty Contracts	\$30,600	\$30,000	600	2%
510300020	Art - Summer Contracts	\$29,870	\$29,000	870	3%
510300025	Art - Faculty Overload	\$11,922	\$11,575	347	3%
510300030	Art - FT Extra Duty Non-Chair/Coor	\$5,350	\$3,000	2,350	78%
520100105	Art - Medical / Dental	\$32,000	\$29,000	3,000	10%
520100405	Art - Group Life	\$600	\$600	0	0%
520500005	Art - Medicare	\$3,300	\$2,700	600	22%
520900000	Art - Other Employee Benefits	\$1,400	\$1,200	200	17%
530900010	Art - Other Contractual Services	\$450	\$450	0	0%
540100210	Art - Instructional Supplies	\$2,800	\$2,800	0	0%
540200010	Art - Copier Charge	\$425	\$425	0	0%
540600010	Art - Prof Dev-Publications & Dues	\$2,000	\$2,000	0	0%
540900505	Art - Other Materials & Supplies	\$500	\$500	0	0%
550200010	Art - Prof Dev-Travel-In State	\$3,750	\$0	3,750	0%
Department Total		\$287,209	\$268,506	\$18,703	

	Astronomy [10101505]				
510300005	Astronomy - Full-Time Faculty Contracts	\$80,737	\$52,500	28,237	54%
510300010	Astronomy - Part-Time Faculty Contracts	\$26,010	\$25,500	510	2%
510300020	Astronomy - Summer Contracts	\$20,600	\$20,000	600	3%
510300025	Astronomy - Faculty Overload	\$8,549	\$8,300	249	3%
520100105	Astronomy - Medical / Dental	\$10,000	\$8,600	1,400	16%
520100405	Astronomy - Group Life	\$400	\$295	105	36%
520500005	Astronomy - Medicare	\$1,700	\$1,200	500	42%
520900000	Astronomy - Other Employee Benefits	\$900	\$682	218	32%
Department Total		\$148,896	\$117,077	\$31,819	

		Budget 2026	Budget 2025	\$ Change	% Change
Behavioral Science [10102010]					
510100010	Behavioral Science - Admin-Divisional Chai...	\$8,700	\$8,200	500	6%
510300025	Behavioral Science - Faculty Overload	\$15,450	\$15,000	450	3%
510600005	Behavioral Science - Clerical - Full-Time	\$52,133	\$49,532	2,601	5%
520100105	Behavioral Science - Medical / Dental	\$18,000	\$18,000	0	0%
520100405	Behavioral Science - Group Life	\$268	\$268	0	0%
520900000	Behavioral Science - Other Employee Benefits	\$610	\$383	227	59%
540100110	Behavioral Science - Office Supplies	\$150	\$300	(150)	(50)%
540100210	Behavioral Science - Instructional Supplies	\$200	\$350	(150)	(43)%
540200010	Behavioral Science - Copier Charge	\$1,200	\$1,200	0	0%
550100005	Behavioral Science - Meeting Expense	\$900	\$500	400	80%
550200005	Behavioral Science - Travel - In State	\$1,500	\$0	1,500	0%
550200010	Behavioral Science - Prof Dev-Travel-In State	\$3,750	\$1,500	2,250	150%
550300005	Behavioral Science - Travel - Out Of State	\$1,000	\$3,000	(2,000)	(67)%
Department Total		\$103,861	\$98,233	\$5,628	

Bio Tech
[10101511]

510300025	Bio Tech - Faculty Overload	\$13,390	\$13,000	390	3%
510300030	Bio Tech - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	1,750	0%
520500005	Bio Tech - Medicare	\$225	\$178	47	26%
520900000	Bio Tech - Other Employee Benefits	\$140	\$95	45	47%
540100210	Bio Tech - Instructional Supplies	\$10,000	\$10,000	0	0%
550100005	Bio Tech - Meeting Expense	\$250	\$0	250	0%
Department Total		\$25,755	\$23,273	\$2,482	

Biological Science
[10101510]

510300005	Biological Science - Full-Time Faculty Cont...	\$838,036	\$803,225	34,811	4%
510300010	Biological Science - Part-Time Faculty Cont...	\$420,519	\$412,274	8,245	2%
510300020	Biological Science - Summer Contracts	\$5,356	\$5,200	156	3%
520100105	Biological Science - Medical / Dental	\$135,000	\$120,792	14,208	12%
520100405	Biological Science - Group Life	\$2,000	\$1,600	400	25%
520500005	Biological Science - Medicare	\$16,000	\$14,000	2,000	14%
520900000	Biological Science - Other Employee Benefits	\$6,000	\$4,800	1,200	25%
Department Total		\$1,422,911	\$1,361,891	\$61,020	

		Budget 2026	Budget 2025	\$ Change	% Change
	Biology [10101515]				
510300020	Biology - Summer Contracts	\$75,500	\$82,500	(7,000)	(8)%
510300025	Biology - Faculty Overload	\$82,400	\$80,000	2,400	3%
510300030	Biology - FT Extra Duty Non-Chair/Coor	\$4,250	\$2,500	1,750	70%
520100105	Biology - Medical / Dental	\$32,000	\$28,000	4,000	14%
520100405	Biology - Group Life	\$700	\$600	100	17%
520500005	Biology - Medicare	\$3,100	\$2,500	600	24%
520900000	Biology - Other Employee Benefits	\$2,000	\$0	2,000	0%
	Department Total	\$199,950	\$196,100	\$3,850	

	Chemistry [10101525]				
510300005	Chemistry General - Full-Time Faculty Con...	\$243,087	\$232,619	10,468	5%
510300010	Chemistry General - Part-Time Faculty Con...	\$137,700	\$135,000	2,700	2%
510300020	Chemistry General - Summer Contracts	\$7,800	\$7,800	0	0%
510300025	Chemistry General - Faculty Overload	\$39,000	\$25,100	13,900	55%
510300030	Chemistry General - FT Extra Duty Non-Ch...	\$2,875	\$1,125	1,750	156%
520100105	Chemistry General - Medical / Dental	\$79,000	\$72,742	6,258	9%
520100405	Chemistry General - Group Life	\$930	\$930	0	0%
520500005	Chemistry General - Medicare	\$5,500	\$4,700	800	17%
520600005	Chemistry General - FICA - Social Security	\$1,200	\$985	215	22%
520900000	Chemistry General - Other Employee Benefits	\$1,274	\$1,274	0	0%
	Department Total	\$518,366	\$482,275	\$36,091	

		Budget 2026	Budget 2025	\$ Change	% Change
Dean of Arts & Sciences [20801010]					
510100005	Dean of Arts & Sciences - Administrative - ...	\$349,786	\$334,723	15,063	5%
510600005	Dean of Arts & Sciences - Clerical - Full-Time	\$92,930	\$88,293	4,637	5%
510600010	Dean of Arts & Sciences - Clerical - Part-Time	\$0	\$26,250	(26,250)	(100)%
520100105	Dean of Arts & Sciences - Medical / Dental	\$21,000	\$21,000	0	0%
520100405	Dean of Arts & Sciences - Group Life	\$1,008	\$1,008	0	0%
520900000	Dean of Arts & Sciences - Other Employee...	\$2,000	\$2,000	0	0%
530900010	Dean of Arts & Sciences - Other Contractu...	\$1,500	\$5,000	(3,500)	(70)%
540100110	Dean of Arts & Sciences - Office Supplies	\$750	\$750	0	0%
540200005	Dean of Arts & Sciences - Printing	\$750	\$750	0	0%
540200010	Dean of Arts & Sciences - Copier Charge	\$750	\$750	0	0%
540400005	Dean of Arts & Sciences - Computer Software	\$500	\$2,750	(2,250)	(82)%
540600005	Dean of Arts & Sciences - Publication & Dues	\$400	\$750	(350)	(47)%
540900505	Dean of Arts & Sciences - Other Materials ...	\$1,100	\$6,000	(4,900)	(82)%
540901005	Dean of Arts & Sciences - Computer Equi...	\$2,000	\$2,000	0	0%
550100005	Dean of Arts & Sciences - Meeting Expense	\$2,000	\$1,500	500	33%
550200005	Dean of Arts & Sciences - Travel - In State	\$2,000	\$2,000	0	0%
550300005	Dean of Arts & Sciences - Travel - Out Of ...	\$2,000	\$2,000	0	0%
580600005	Dean of Arts & Sciences - Equipment - Inst...	\$2,000	\$2,000	0	0%
Department Total		\$482,474	\$499,524	(\$17,050)	

Early Childhood Education
[10103010]

510100010	Early Childhood Ed - Admin-Divisional Chai...	\$8,000	\$9,400	(1,400)	(15)%
510300005	Early Childhood Ed - Full-Time Faculty Con...	\$63,799	\$130,478	(66,679)	(51)%
510300010	Early Childhood Ed - Part-Time Faculty Con...	\$42,000	\$42,000	0	0%
510300020	Early Childhood Ed - Summer Contracts	\$44,290	\$43,000	1,290	3%
510300025	Early Childhood Ed - Faculty Overload	\$34,000	\$34,000	0	0%
520100105	Early Childhood Ed - Medical / Dental	\$35,000	\$28,000	7,000	25%
520100405	Early Childhood Ed - Group Life	\$409	\$409	0	0%
520500005	Early Childhood Ed - Medicare	\$2,100	\$2,400	(300)	(13)%
520900000	Early Childhood Ed - Other Employee Benefits	\$1,000	\$632	368	58%
530900010	Early Childhood Ed - Other Contractual Ser...	\$0	\$1,500	(1,500)	(100)%
540100110	Early Childhood Ed - Office Supplies	\$300	\$300	0	0%
540100210	Early Childhood Ed - Instructional Supplies	\$1,250	\$2,000	(750)	(38)%
540200010	Early Childhood Ed - Copier Charge	\$500	\$500	0	0%
550100005	Early Childhood Ed - Meeting Expense	\$400	\$1,250	(850)	(68)%
Department Total		\$233,048	\$295,869	(\$62,821)	

		2026	2025		
	Economics				
	[10102015]				
510300005	Economics - Full-Time Faculty Contracts	\$85,483	\$81,802	3,681	4%
510300010	Economics - Part-Time Faculty Contracts	\$22,440	\$22,000	440	2%
510300020	Economics - Summer Contracts	\$28,840	\$28,000	840	3%
510300025	Economics - Faculty Overload	\$5,000	\$15,000	(10,000)	(67)%
520100105	Economics - Medical / Dental	\$32,000	\$28,000	4,000	14%
520100405	Economics - Group Life	\$300	\$300	0	0%
520500005	Economics - Medicare	\$1,700	\$1,700	0	0%
520900000	Economics - Other Employee Benefits	\$800	\$800	0	0%
	Department Total	\$176,563	\$177,602	(\$1,039)	

	Education				
	[10103020]				
510300005	Education - Full-Time Faculty Contracts	\$134,900	\$57,164	77,736	136%
510300010	Education - Part-Time Faculty Contracts	\$19,890	\$19,500	390	2%
520100105	Education - Medical / Dental	\$5,000	\$200	4,800	2,400%
520100405	Education - Group Life	\$500	\$0	500	0%
520500005	Education - Medicare	\$3,000	\$0	3,000	0%
520900000	Education - Other Employee Benefits	\$1,200	\$0	1,200	0%
540100110	Education - Office Supplies	\$100	\$100	0	0%
540100210	Education - Instructional Supplies	\$250	\$250	0	0%
550100010	Education - Meeting Expense-Prof Dev	\$200	\$500	(300)	(60)%
550200010	Education - Prof Dev-Travel-In State	\$5,050	\$3,000	2,050	68%
	Department Total	\$170,090	\$80,714	\$89,376	

	English				
	[10102510]				
510100010	English - Admin-Divisional Chairperson	\$8,800	\$8,000	800	10%
510300005	English - Full-Time Faculty Contracts	\$1,166,087	\$1,079,499	86,588	8%
510300010	English - Part-Time Faculty Contracts	\$306,000	\$300,000	6,000	2%
510300020	English - Summer Contracts	\$68,905	\$66,898	2,007	3%
510300030	English - FT Extra Duty Non-Chair/Coor	\$10,350	\$5,250	5,100	97%
510600010	English - Clerical - Part-Time	\$26,600	\$26,250	350	1%
520100105	English - Medical / Dental	\$155,000	\$136,246	18,754	14%
520100405	English - Group Life	\$4,100	\$3,500	600	17%
520500005	English - Medicare	\$20,000	\$17,000	3,000	18%
520900000	English - Other Employee Benefits	\$9,000	\$6,800	2,200	32%
540100110	English - Office Supplies	\$1,500	\$1,500	0	0%
540100210	English - Instructional Supplies	\$1,000	\$1,500	(500)	(33)%
540200010	English - Copier Charge	\$2,000	\$2,000	0	0%
540600010	English - Prof Dev-Publications & Dues	\$5,000	\$4,000	1,000	25%
550200010	English - Prof Dev-Travel-In State	\$13,250	\$7,500	5,750	77%
550300010	English - Prof Dev-Travel-Out Of State	\$2,000	\$2,000	0	0%
	Department Total	\$1,799,592	\$1,667,943	\$131,649	

		Budget 2026	Budget 2025	\$ Change	% Change
Fine Arts [10100510]					
510100010	Fine Arts - Admin-Divisional Chairperson	\$12,291	\$12,291	0	0%
510600010	Fine Arts - Clerical - Part-Time	\$32,500	\$32,000	500	2%
520100105	Fine Arts - Medical / Dental	\$1,000	\$1,727	(727)	(42)%
520500005	Fine Arts - Medicare	\$500	\$0	500	0%
520900000	Fine Arts - Other Employee Benefits	\$53	\$53	0	0%
540100110	Fine Arts - Office Supplies	\$750	\$950	(200)	(21)%
540100210	Fine Arts - Instructional Supplies	\$150	\$150	0	0%
540200010	Fine Arts - Copier Charge	\$125	\$125	0	0%
550300010	Fine Arts - Prof Dev-Travel-Out Of State	\$500	\$500	0	0%
Department Total		\$47,869	\$47,796	\$73	

Fine Arts Gallery [30600515]					
510600010	Fine Arts Gallery - Clerical - Part-Time	\$12,500	\$7,200	5,300	74%
520500005	Fine Arts Gallery - Medicare	\$125	\$95	30	32%
540900505	Fine Arts Gallery - Other Materials & Supplies	\$1,500	\$1,850	(350)	(19)%
550100005	Fine Arts Gallery - Meeting Expense	\$1,500	\$1,850	(350)	(19)%
Department Total		\$15,625	\$10,995	\$4,630	

Fitness Center [10101530]					
510200010	Fitness Center - Professional/Tech - Part-Time	\$27,950	\$26,950	1,000	4%
510600010	Fitness Center - Clerical - Part-Time	\$147,500	\$145,500	2,000	1%
520100105	Fitness Center - Medical / Dental	\$1,000	\$0	1,000	0%
520500005	Fitness Center - Medicare	\$2,400	\$2,200	200	9%
530400010	Fitness Center - Maintenance Services	\$5,450	\$5,000	450	9%
540100210	Fitness Center - Instructional Supplies	\$2,000	\$1,800	200	11%
540200005	Fitness Center - Printing	\$50	\$50	0	0%
540200010	Fitness Center - Copier Charge	\$120	\$120	0	0%
540900505	Fitness Center - Other Materials & Supplies	\$3,000	\$3,000	0	0%
Department Total		\$189,470	\$184,620	\$4,850	

Geography [10102020]					
510300010	Geography - Part-Time Faculty Contracts	\$35,000	\$31,000	4,000	13%
520500005	Geography - Medicare	\$400	\$400	0	0%
Department Total		\$35,400	\$31,400	\$4,000	

Geology [10101535]					
510300010	Geology - Part-Time Faculty Contracts	\$28,100	\$28,100	0	0%
Department Total		\$28,100	\$28,100	\$0	

		Budget 2026	Budget 2025	\$ Change	% Change
Health [10101540]					
510300010	Health - Part-Time Faculty Contracts	\$24,500	\$19,500	5,000	26%
520500005	Health - Medicare	\$350	\$200	150	75%
540100110	Health - Office Supplies	\$75	\$75	0	0%
540100210	Health - Instructional Supplies	\$4,550	\$4,000	550	14%
540200005	Health - Printing	\$0	\$50	(50)	(100)%
540200010	Health - Copier Charge	\$100	\$100	0	0%
Department Total		\$29,575	\$23,925	\$5,650	

History [10102025]					
510300005	History - Full-Time Faculty Contracts	\$302,321	\$289,302	13,019	5%
510300010	History - Part-Time Faculty Contracts	\$41,820	\$41,000	820	2%
510300020	History - Summer Contracts	\$11,330	\$11,000	330	3%
510300025	History - Faculty Overload	\$15,000	\$10,840	4,160	38%
520100105	History - Medical / Dental	\$58,000	\$58,000	0	0%
520100405	History - Group Life	\$1,131	\$1,131	0	0%
520500005	History - Medicare	\$4,000	\$4,000	0	0%
520900000	History - Other Employee Benefits	\$1,352	\$1,352	0	0%
Department Total		\$434,954	\$416,625	\$18,329	

Intro to College [10100520]					
510300010	Intro to College - Part-Time Faculty Contracts	\$64,000	\$59,690	4,310	7%
510300020	Intro to College - Summer Contracts	\$11,922	\$20,000	(8,078)	(40)%
520100105	Intro to College - Medical / Dental	\$1,000	\$2,209	(1,209)	(55)%
520100405	Intro to College - Group Life	\$150	\$120	30	25%
520500005	Intro to College - Medicare	\$1,000	\$0	1,000	0%
540200010	Intro to College - Copier Charge	\$100	\$100	0	0%
Department Total		\$78,172	\$82,119	(\$3,947)	

Mass Communication [10102530]					
510300005	Mass Communication - Full-Time Faculty Contracts	\$73,228	\$70,075	3,153	4%
510300010	Mass Communication - Part-Time Faculty Contracts	\$39,780	\$39,000	780	2%
510400005	Mass Communication - Supervisory Staff - Full-Time	\$0	\$70,000	(70,000)	(100)%
520100105	Mass Communication - Medical / Dental	\$26,500	\$24,890	1,610	6%
520100405	Mass Communication - Group Life	\$250	\$599	(349)	(58)%
520500005	Mass Communication - Medicare	\$1,800	\$2,200	(400)	(18)%
520900000	Mass Communication - Other Employee Benefits	\$600	\$950	(350)	(37)%
540100210	Mass Communication - Instructional Supplies	\$5,000	\$6,000	(1,000)	(17)%
540200010	Mass Communication - Copier Charge	\$100	\$100	0	0%
540600010	Mass Communication - Prof Dev-Publications & Dues	\$0	\$1,000	(1,000)	(100)%
550300010	Mass Communication - Prof Dev-Travel-Out Of State	\$1,000	\$0	1,000	0%
Department Total		\$148,258	\$214,814	(\$66,556)	

		Budget 2026	Budget 2025	\$ Change	% Change
Health [10101540]					
510300010	Health - Part-Time Faculty Contracts	\$24,500	\$19,500	5,000	26%
520500005	Health - Medicare	\$350	\$200	150	75%
540100110	Health - Office Supplies	\$75	\$75	0	0%
540100210	Health - Instructional Supplies	\$4,550	\$4,000	550	14%
540200005	Health - Printing	\$0	\$50	(50)	(100)%
540200010	Health - Copier Charge	\$100	\$100	0	0%
Department Total		\$29,575	\$23,925	\$5,650	

History [10102025]					
510300005	History - Full-Time Faculty Contracts	\$302,321	\$289,302	13,019	5%
510300010	History - Part-Time Faculty Contracts	\$41,820	\$41,000	820	2%
510300020	History - Summer Contracts	\$11,330	\$11,000	330	3%
510300025	History - Faculty Overload	\$15,000	\$10,840	4,160	38%
520100105	History - Medical / Dental	\$58,000	\$58,000	0	0%
520100405	History - Group Life	\$1,131	\$1,131	0	0%
520500005	History - Medicare	\$4,000	\$4,000	0	0%
520900000	History - Other Employee Benefits	\$1,352	\$1,352	0	0%
Department Total		\$434,954	\$416,625	\$18,329	

Intro to College [10100520]					
510300010	Intro to College - Part-Time Faculty Contracts	\$64,000	\$59,690	4,310	7%
510300020	Intro to College - Summer Contracts	\$11,922	\$20,000	(8,078)	(40)%
520100105	Intro to College - Medical / Dental	\$1,000	\$2,209	(1,209)	(55)%
520100405	Intro to College - Group Life	\$150	\$120	30	25%
520500005	Intro to College - Medicare	\$1,000	\$0	1,000	0%
540200010	Intro to College - Copier Charge	\$100	\$100	0	0%
Department Total		\$78,172	\$82,119	(\$3,947)	

Mass Communication [10102530]					
510300005	Mass Communication - Full-Time Faculty Contracts	\$73,228	\$70,075	3,153	4%
510300010	Mass Communication - Part-Time Faculty Contracts	\$39,780	\$39,000	780	2%
510400005	Mass Communication - Supervisory Staff - Full-Time	\$0	\$70,000	(70,000)	(100)%
520100105	Mass Communication - Medical / Dental	\$26,500	\$24,890	1,610	6%
520100405	Mass Communication - Group Life	\$250	\$599	(349)	(58)%
520500005	Mass Communication - Medicare	\$1,800	\$2,200	(400)	(18)%
520900000	Mass Communication - Other Employee Benefits	\$600	\$950	(350)	(37)%
540100210	Mass Communication - Instructional Supplies	\$5,000	\$6,000	(1,000)	(17)%
540200010	Mass Communication - Copier Charge	\$100	\$100	0	0%
540600010	Mass Communication - Prof Dev-Publications & Dues	\$0	\$1,000	(1,000)	(100)%
550300010	Mass Communication - Prof Dev-Travel-Out Of State	\$1,000	\$0	1,000	0%
Department Total		\$148,258	\$214,814	(\$66,556)	

		Budget 2026	Budget 2025	\$ Change	% Change
Mathematics [10101010]					
510100010	Mathematics - Admin-Divisional Chairperson	\$11,500	\$11,500	0	0%
510300005	Mathematics - Full-Time Faculty Contracts	\$1,237,991	\$1,184,680	53,311	5%
510300010	Mathematics - Part-Time Faculty Contracts	\$267,750	\$262,500	5,250	2%
510300020	Mathematics - Summer Contracts	\$138,535	\$134,500	4,035	3%
510300030	Mathematics - FT Extra Duty Non-Chair/Coor	\$6,250	\$2,538	3,712	146%
510600010	Mathematics - Clerical - Part-Time	\$27,650	\$26,950	700	3%
520100105	Mathematics - Medical / Dental	\$125,000	\$87,416	37,584	43%
520100405	Mathematics - Group Life	\$4,000	\$2,630	1,370	52%
520500005	Mathematics - Medicare	\$21,000	\$18,000	3,000	17%
520900000	Mathematics - Other Employee Benefits	\$12,000	\$8,500	3,500	41%
530900010	Mathematics - Other Contractual Services	\$500	\$0	500	0%
540100110	Mathematics - Office Supplies	\$1,250	\$1,500	(250)	(17)%
540100210	Mathematics - Instructional Supplies	\$1,000	\$1,000	0	0%
540200010	Mathematics - Copier Charge	\$5,000	\$5,000	0	0%
540600005	Mathematics - Publication & Dues	\$0	\$1,500	(1,500)	(100)%
540600010	Mathematics - Prof Dev-Publications & Dues	\$500	\$0	500	0%
550100005	Mathematics - Meeting Expense	\$0	\$1,500	(1,500)	(100)%
550100010	Mathematics - Meeting Expense-Prof Dev	\$3,000	\$0	3,000	0%
550200010	Mathematics - Prof Dev-Travel-In State	\$11,750	\$7,500	4,250	57%
550300010	Mathematics - Prof Dev-Travel-Out Of State	\$5,000	\$3,000	2,000	67%

Department Total

\$1,879,676 \$1,760,214 \$119,462

Music
[10100525]

510300005	Music - Full-Time Faculty Contracts	\$63,804	\$61,056	2,748	5%
510300010	Music - Part-Time Faculty Contracts	\$145,150	\$132,500	12,650	10%
510300020	Music - Summer Contracts	\$8,034	\$7,800	234	3%
510300025	Music - Faculty Overload	\$5,665	\$5,500	165	3%
510300030	Music - FT Extra Duty Non-Chair/Coor	\$7,750	\$7,600	150	2%
520100105	Music - Medical / Dental	\$19,000	\$17,500	1,500	9%
520500005	Music - Medicare	\$3,200	\$2,800	400	14%
520900000	Music - Other Employee Benefits	\$800	\$0	800	0%
530400010	Music - Maintenance Services	\$8,500	\$7,000	1,500	21%
530400030	Music - Software Support & Maintenance	\$0	\$150	(150)	(100)%
530900010	Music - Other Contractual Services	\$5,637	\$8,000	(2,363)	(30)%
540200010	Music - Copier Charge	\$300	\$300	0	0%
540400005	Music - Computer Software	\$99	\$0	99	0%
540500005	Music - Books And Binding Costs	\$0	\$150	(150)	(100)%
540900505	Music - Other Materials & Supplies	\$1,800	\$1,650	150	9%
540901005	Music - Computer Equipment <5K	\$764	\$0	764	0%
550100005	Music - Meeting Expense	\$0	\$600	(600)	(100)%
550300005	Music - Travel - Out Of State	\$0	\$1,000	(1,000)	(100)%
550300010	Music - Prof Dev-Travel-Out Of State	\$1,000	\$0	1,000	0%

Department Total

\$271,503 \$253,606 \$17,897

		Budget 2026	Budget 2025	\$ Change	% Change
Philosophy [10102030]					
510300005	Philosophy - Full-Time Faculty Contracts	\$287,676	\$275,288	12,388	5%
510300010	Philosophy - Part-Time Faculty Contracts	\$151,980	\$149,000	2,980	2%
510300020	Philosophy - Summer Contracts	\$54,590	\$53,000	1,590	3%
510300025	Philosophy - Faculty Overload	\$39,500	\$26,000	13,500	52%
510300030	Philosophy - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	1,750	0%
520100105	Philosophy - Medical / Dental	\$59,000	\$50,180	8,820	18%
520100405	Philosophy - Group Life	\$1,300	\$1,084	216	20%
520500005	Philosophy - Medicare	\$7,900	\$6,000	1,900	32%
520900000	Philosophy - Other Employee Benefits	\$3,100	\$2,069	1,031	50%
540100210	Philosophy - Instructional Supplies	\$85	\$170	(85)	(50)%
540600010	Philosophy - Prof Dev-Publications & Dues	\$3,000	\$3,000	0	0%
Department Total		\$609,881	\$565,791	\$44,090	

Physical Education [10101550]					
510100010	Physical Education 2 - Admin-Divisional Chairperson	\$12,800	\$12,800	0	0%
510300005	Physical Education 2 - Full-Time Faculty Contracts	\$102,317	\$97,911	4,406	5%
510300010	Physical Education 2 - Part-Time Faculty Contracts	\$112,200	\$110,000	2,200	2%
510300020	Physical Education 2 - Summer Contracts	\$38,623	\$37,498	1,125	3%
510300025	Physical Education 2 - Faculty Overload	\$12,875	\$12,500	375	3%
510600010	Physical Education 2 - Clerical - Part-Time	\$25,760	\$25,760	0	0%
520100105	Physical Education 2 - Medical / Dental	\$29,804	\$29,804	0	0%
520100405	Physical Education 2 - Group Life	\$500	\$646	(146)	(23)%
520500005	Physical Education 2 - Medicare	\$3,082	\$3,082	0	0%
520600005	Physical Education 2 - FICA - Social Security	\$0	\$309	(309)	(100)%
520900000	Physical Education 2 - Other Employee Benefits	\$1,200	\$0	1,200	0%
540100110	Physical Education 2 - Office Supplies	\$75	\$75	0	0%
540100210	Physical Education 2 - Instructional Supplies	\$1,000	\$2,000	(1,000)	(50)%
540200010	Physical Education 2 - Copier Charge	\$300	\$300	0	0%
550100010	Physical Education 2 - Meeting Expense-Prof Dev	\$200	\$750	(550)	(73)%
550200010	Physical Education 2 - Prof Dev-Travel-In State	\$750	\$750	0	0%
550300010	Physical Education 2 - Prof Dev-Travel-Out Of State	\$1,300	\$0	1,300	0%
Department Total		\$342,786	\$334,185	\$8,601	

Physics [10101555]					
510300005	Physics - Full-Time Faculty Contracts	\$78,713	\$75,323	3,390	5%
510300010	Physics - Part-Time Faculty Contracts	\$35,000	\$32,100	2,900	9%
510300025	Physics - Faculty Overload	\$10,403	\$10,100	303	3%
520100105	Physics - Medical / Dental	\$8,000	\$6,900	1,100	16%
520100405	Physics - Group Life	\$300	\$250	50	20%
520500005	Physics - Medicare	\$1,500	\$1,400	100	7%
520900000	Physics - Other Employee Benefits	\$600	\$511	89	17%
540100210	Physics - Instructional Supplies	\$15,000	\$0	15,000	0%
540400005	Physics - Computer Software	\$3,000	\$0	3,000	0%
Department Total		\$152,516	\$126,584	\$25,932	

		Budget 2026	Budget 2025	\$ Change	% Change
Physiology/Anatomy [10101560]					
510300030	Physiology/Anatomy - FT Extra Duty Non-Chair/Coor	\$3,100	\$1,200	1,900	158%
520500005	Physiology/Anatomy - Medicare	\$20	\$0	20	0%
520900000	Physiology/Anatomy - Other Employee Benefits	\$15	\$0	15	0%
530900010	Physiology/Anatomy - Other Contractual Services	\$0	\$10,000	(10,000)	(100)%
540100210	Physiology/Anatomy - Instructional Supplies	\$5,000	\$0	5,000	0%
Department Total		\$8,135	\$11,200	(\$3,065)	

Political Science [10102035]					
510300010	Political Science - Part-Time Faculty Contracts	\$11,000	\$10,471	529	5%
510300030	Political Science - FT Extra Duty Non-Chair/Coor	\$0	\$1,500	(1,500)	(100)%
520100105	Political Science - Medical / Dental	\$259	\$259	0	0%
520100405	Political Science - Group Life	\$10	\$10	0	0%
520500005	Political Science - Medicare	\$145	\$145	0	0%
Department Total		\$11,414	\$12,385	(\$971)	

Psychology [10102040]					
510300005	Psychology - Full-Time Faculty Contracts	\$163,321	\$156,288	7,033	5%
510300010	Psychology - Part-Time Faculty Contracts	\$245,500	\$229,500	16,000	7%
510300020	Psychology - Summer Contracts	\$8,000	\$13,000	(5,000)	(38)%
510300025	Psychology - Faculty Overload	\$6,500	\$6,500	0	0%
510300030	Psychology - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	1,750	0%
520100105	Psychology - Medical / Dental	\$35,000	\$33,000	2,000	6%
520100405	Psychology - Group Life	\$926	\$926	0	0%
520500005	Psychology - Medicare	\$7,400	\$5,300	2,100	40%
520900000	Psychology - Other Employee Benefits	\$1,600	\$0	1,600	0%
540100210	Psychology - Instructional Supplies	\$95	\$190	(95)	(50)%
540600010	Psychology - Prof Dev-Publications & Dues	\$2,000	\$2,000	0	0%
Department Total		\$472,092	\$446,704	\$25,388	

Scholars Program [20900520]					
540100210	Scholars Program - Instructional Supplies	\$400	\$400	0	0%
550100005	Scholars Program - Meeting Expense	\$1,500	\$1,500	0	0%
Department Total		\$1,900	\$1,900	\$0	

		Budget 2026	Budget 2025	\$ Change	% Change
	Science [10101565]				
510100010	Science - Admin-Divisional Chairperson	\$7,500	\$7,500	0	0%
510300030	Science - FT Extra Duty Non-Chair/Coor	\$800	\$800	0	0%
510600005	Science - Clerical - Full-Time	\$149,008	\$141,576	7,432	5%
510600010	Science - Clerical - Part-Time	\$50,050	\$49,000	1,050	2%
520100105	Science - Medical / Dental	\$42,000	\$56,400	(14,400)	(26)%
520100405	Science - Group Life	\$650	\$411	239	58%
520500005	Science - Medicare	\$2,800	\$2,100	700	33%
520600005	Science - FICA - Social Security	\$100	\$497	(397)	(80)%
520900000	Science - Other Employee Benefits	\$1,300	\$490	810	165%
530400010	Science - Maintenance Services	\$25,000	\$23,805	1,195	5%
530900010	Science - Other Contractual Services	\$5,000	\$12,410	(7,410)	(60)%
540100110	Science - Office Supplies	\$2,000	\$2,780	(780)	(28)%
540100210	Science - Instructional Supplies	\$100,000	\$128,679	(28,679)	(22)%
540200010	Science - Copier Charge	\$3,000	\$5,000	(2,000)	(40)%
540400005	Science - Computer Software	\$0	\$3,000	(3,000)	(100)%
540600010	Science - Prof Dev-Publications & Dues	\$200	\$1,000	(800)	(80)%
540900505	Science - Other Materials & Supplies	\$5,000	\$9,000	(4,000)	(44)%
550100005	Science - Meeting Expense	\$0	\$500	(500)	(100)%
550100010	Science - Meeting Expense-Prof Dev	\$2,000	\$2,000	0	0%
550200005	Science - Travel - In State	\$0	\$1,500	(1,500)	(100)%
550200010	Science - Prof Dev-Travel-In State	\$21,050	\$12,500	8,550	68%
550300010	Science - Prof Dev-Travel-Out Of State	\$0	\$5,000	(5,000)	(100)%
Department Total		\$417,458	\$465,948	(\$48,490)	

	Social Science [10102045]				
510100010	Social Science - Admin-Divisional Chairperson	\$11,732	\$11,732	0	0%
510300005	Social Science - Full-Time Faculty Contracts	\$99,475	\$95,191	4,284	5%
510300010	Social Science - Part-Time Faculty Contracts	\$10,455	\$10,250	205	2%
520100105	Social Science - Medical / Dental	\$27,000	\$26,000	1,000	4%
520100405	Social Science - Group Life	\$350	\$350	0	0%
520900000	Social Science - Other Employee Benefits	\$900	\$675	225	33%
540100110	Social Science - Office Supplies	\$250	\$450	(200)	(44)%
540100210	Social Science - Instructional Supplies	\$450	\$450	0	0%
540200010	Social Science - Copier Charge	\$1,600	\$1,600	0	0%
540600010	Social Science - Prof Dev-Publications & Dues	\$500	\$2,000	(1,500)	(75)%
550100005	Social Science - Meeting Expense	\$1,500	\$0	1,500	0%
550100010	Social Science - Meeting Expense-Prof Dev	\$1,000	\$1,000	0	0%
550200005	Social Science - Travel - In State	\$3,500	\$0	3,500	0%
550200010	Social Science - Prof Dev-Travel-In State	\$3,750	\$500	3,250	650%
550300005	Social Science - Travel - Out Of State	\$7,000	\$0	7,000	0%
550300010	Social Science - Prof Dev-Travel-Out Of State	\$4,500	\$3,000	1,500	50%
590900000	Social Science - Other Expenditures	\$0	\$12,000	(12,000)	(100)%
Department Total		\$173,962	\$165,198	\$8,764	

		Budget 2026	Budget 2025	\$ Change	% Change
Sociology [10102050]					
510300005	Sociology - Full-Time Faculty Contracts	\$76,891	\$73,580	3,311	4%
510300010	Sociology - Part-Time Faculty Contracts	\$107,607	\$105,497	2,110	2%
510300020	Sociology - Summer Contracts	\$30,900	\$30,000	900	3%
510300025	Sociology - Faculty Overload	\$16,000	\$9,000	7,000	78%
510300030	Sociology - FT Extra Duty Non-Chair/Coor	\$1,750	\$0	1,750	0%
520100105	Sociology - Medical / Dental	\$35,000	\$29,000	6,000	21%
520100405	Sociology - Group Life	\$380	\$255	125	49%
520500005	Sociology - Medicare	\$3,500	\$2,400	1,100	46%
520900000	Sociology - Other Employee Benefits	\$1,100	\$800	300	38%
540100210	Sociology - Instructional Supplies	\$90	\$90	0	0%
540600010	Sociology - Prof Dev-Publications & Dues	\$1,000	\$1,000	0	0%
Department Total		\$274,218	\$251,622	\$22,596	

Spanish [10102540]					
510300005	Spanish - Full-Time Faculty Contracts	\$98,536	\$94,293	4,243	4%
510300010	Spanish - Part-Time Faculty Contracts	\$8,900	\$8,900	0	0%
510300020	Spanish - Summer Contracts	\$21,424	\$20,800	624	3%
510300025	Spanish - Faculty Overload	\$15,323	\$14,877	446	3%
520100105	Spanish - Medical / Dental	\$32,000	\$29,800	2,200	7%
520100405	Spanish - Group Life	\$400	\$334	66	20%
520500005	Spanish - Medicare	\$1,200	\$0	1,200	0%
520900000	Spanish - Other Employee Benefits	\$1,100	\$520	580	112%
Department Total		\$178,883	\$169,524	\$9,359	

Speech [10102545]					
510300005	Speech - Full-Time Faculty Contracts	\$268,342	\$256,787	11,555	4%
510300010	Speech - Part-Time Faculty Contracts	\$57,936	\$56,800	1,136	2%
510300020	Speech - Summer Contracts	\$27,810	\$27,000	810	3%
510300025	Speech - Faculty Overload	\$27,440	\$26,641	799	3%
510300030	Speech - FT Extra Duty Non-Chair/Coor	\$6,250	\$4,500	1,750	39%
520100105	Speech - Medical / Dental	\$45,000	\$39,500	5,500	14%
520100405	Speech - Group Life	\$1,000	\$0	1,000	0%
520500005	Speech - Medicare	\$5,000	\$4,300	700	16%
520900000	Speech - Other Employee Benefits	\$2,700	\$2,100	600	29%
530900010	Speech - Other Contractual Services	\$1,000	\$5,000	(4,000)	(80)%
540100210	Speech - Instructional Supplies	\$100	\$100	0	0%
540200010	Speech - Copier Charge	\$900	\$900	0	0%
540600010	Speech - Prof Dev-Publications & Dues	\$0	\$1,000	(1,000)	(100)%
540900505	Speech - Other Materials & Supplies	\$750	\$1,000	(250)	(25)%
550300010	Speech - Prof Dev-Travel-Out Of State	\$3,000	\$2,000	1,000	50%
Department Total		\$447,228	\$427,628	\$19,600	

		Budget 2026	Budget 2025	\$ Change	% Change
Visual Communication					
[10102555]					
510100010	Visual Communications - Admin-Divisional Chairperson	\$4,000	\$3,300	700	21%
510200010	Visual Communications - Professional/Tech - Part-Time	\$29,400	\$20,000	9,400	47%
510300005	Visual Communications - Full-Time Faculty Contracts	\$63,804	\$61,056	2,748	5%
510300010	Visual Communications - Part-Time Faculty Contracts	\$136,000	\$126,900	9,100	7%
510300020	Visual Communications - Summer Contracts	\$6,077	\$5,900	177	3%
510300025	Visual Communications - Faculty Overload	\$33,060	\$25,000	8,060	32%
510300030	Visual Communications - FT Extra Duty Non-Chair/Coor	\$3,500	\$0	3,500	0%
520100105	Visual Communications - Medical / Dental	\$42,000	\$35,000	7,000	20%
520100405	Visual Communications - Group Life	\$360	\$310	50	16%
520500005	Visual Communications - Medicare	\$3,800	\$2,900	900	31%
520600005	Visual Communications - FICA - Social Security	\$1,806	\$0	1,806	0%
520900000	Visual Communications - Other Employee Benefits	\$980	\$428	552	129%
540100210	Visual Communications - Instructional Supplies	\$7,500	\$7,500	0	0%
540200010	Visual Communications - Copier Charge	\$250	\$250	0	0%
540400005	Visual Communications - Computer Software	\$24,000	\$24,000	0	0%
540600010	Visual Communications - Prof Dev-Publications & Dues	\$1,167	\$1,000	167	17%
550100005	Visual Communications - Meeting Expense	\$400	\$400	0	0%
550200010	Visual Communications - Prof Dev-Travel-In State	\$708	\$167	541	324%
Department Total		\$358,812	\$314,111	\$44,701	

Departmental Total	\$12,252,292

VP of Enrollment Management & Student Affairs

Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$838,291	\$802,192	\$36,099	5%
510200005	Professional/Technical (Full-time)	\$1,836,664	\$1,418,714	\$417,950	29%
510200010	Professional/Technical (Part-Time)	\$836,541	\$641,091	\$195,450	30%
510300030	Extra Duty / Non Chair (Full-Time)	\$22,768	\$14,968	\$7,800	52%
510400005	Supervisory Staff (Full-Time)	\$598,136	\$645,782	(\$47,646)	(7)%
510400010	Supervisory Staff (Part-Time)	\$117,600	\$115,850	\$1,750	2%
510500005	Academic Support Staff (Full-Time)	\$880,438	\$922,470	(\$42,032)	(5)%
510500010	Academic Support (Part-Time)	\$73,500	\$72,450	\$1,050	1%
510600005	Clerical (Full-Time)	\$1,661,333	\$1,494,934	\$166,399	11%
510600010	Clerical (Part-Time)	\$1,050,225	\$962,225	\$88,000	9%
510600015	Clerical (Overtime)	\$8,200	\$10,850	(\$2,650)	(24)%
510800005	Students (Work Study)	\$25,000	\$25,000	\$0	0%
Total Salaries		\$7,948,696	\$7,126,526	\$822,170	12%
520100105	Medical / Dental Group Life	\$901,850	\$790,508	\$111,342	14%
520100405	Group Life	\$20,918	\$18,944	\$1,974	10%
520500005	Medicare	\$98,700	\$65,630	\$33,070	50%
520600005	FICA / Social Security	\$1,300	\$0	\$1,300	0%
520900000	Other Employee Benefits	\$44,568	\$30,306	\$14,262	47%
Total Benefits		\$1,067,336	\$905,388	\$161,948	18%
530400010	Maintenance Services - Non Computer	\$43,700	\$1,200	\$42,500	3,542%
530900010	Other Contractual - Services	\$425,750	\$477,530	(\$51,780)	(11)%
Total Contractual Services		\$469,450	\$478,730	(\$9,280)	(2)%
540100110	Supplies - Office	\$23,890	\$25,090	(\$1,200)	(5)%
540100210	Instructional Supplies	\$92,150	\$96,710	(\$4,560)	(5)%
540200005	Printing	\$64,750	\$32,347	\$32,403	100%
540200010	Copier	\$11,500	\$13,525	(\$2,025)	(15)%
540500005	Books and Bindings	\$58,400	\$58,400	\$0	0%
540600005	Publications and Dues	\$29,190	\$24,540	\$4,650	19%
540600010	Publications and Dues (Prof. Development)	\$800	\$500	\$300	60%
540800005	Groceries	\$10,000	\$10,000	\$0	0%
540900505	Other Materials and Supplies	\$92,750	\$89,170	\$3,580	4%
540901005	Equipment - Non Capitalized	\$2,000	\$2,000	\$0	0%
Total General Meeting and Supplies		\$385,430	\$352,282	\$33,148	9%
550100005	Meeting Expense	\$91,287	\$82,087	\$9,200	11%
550100010	Meeting - Prof. Development	\$1,640	\$1,200	\$440	37%
550200005	Travel - In State	\$30,147	\$26,000	\$4,147	16%
550200010	Travel - In State - Prof. Development	\$11,700	\$7,300	\$4,400	60%
550300005	Travel - Out of State	\$42,675	\$56,550	(\$13,875)	(25)%
Total Travel and Conference Meetings		\$177,449	\$173,137	\$4,312	2%
590900035	General Student Programming	\$2,000	\$2,000	\$0	0%
590900040	Faculty Professional Development	\$38,872	\$4,495	\$34,377	765%
Total Other Expenditures		\$40,872	\$6,495	\$34,377	529%
710100000	Transfer To Other Funds	\$3,158,215	\$1,785,643	\$1,372,572	77%
Total Transfer to Other Funds		\$3,158,215	\$1,785,643	\$1,372,572	77%
Grand Total Operating Budget		13,247,448	10,828,201	2,419,247	22%

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ENROLLMENT MANAGEMENT & STUDENT AFFAIRS

VICE PRESIDENT OF ENROLLMENT MANAGEMENT & STUDENT AFFAIRS

Major Goals 2025-2026

- Lead assessment of enrollment action plan and develop next iteration.
- Assist in the development of the next iteration of the strategic plan focused on increased enrollment opportunities.
- Build relationships that increase Triton College's visibility and highlight community impact by way of student success.

VP of Enrollment Management & Student Affairs

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$433,659	\$414,985	\$18,674	4%
510200005	Professional/Technical (Full-time)	\$508,180	\$366,832	\$141,348	39%
510200010	Professional/Technical (Part-Time)	\$334,375	\$257,625	\$76,750	30%
510400005	Supervisory Staff (Full-Time)	\$229,974	\$222,413	\$7,561	3%
510600005	Clerical (Full-Time)	\$864,308	\$784,865	\$79,443	10%
510600010	Clerical (Part-Time)	\$43,125	\$43,125	\$0	0%
510600015	Clerical (Overtime)	\$4,200	\$2,500	\$1,700	68%
510800005	Students (Work Study)	\$25,000	\$25,000	\$0	0%
Total Salaries		\$2,442,821	\$2,117,345	\$325,476	15%
520100105	Medical / Dental Group Life	\$324,000	\$281,000	\$43,000	15%
520100405	Group Life	\$7,725	\$7,000	\$725	10%
520500005	Medicare	\$31,700	\$16,200	\$15,500	96%
520600005	FICA / Social Security	\$1,300	\$0	\$1,300	0%
520900000	Other Employee Benefits	\$16,300	\$11,229	\$5,071	45%
Total Benefits		\$381,025	\$315,429	\$65,596	21%
530400010	Maintenance Services - Non Computer	\$1,200	\$1,200	\$0	0%
530900010	Other Contractual - Services	\$56,500	\$85,230	(\$28,730)	(34)%
Total Contractual Services		\$57,700	\$86,430	(\$28,730)	(33)%
540100110	Supplies - Office	\$7,200	\$8,200	(\$1,000)	(12)%
540200005	Printing	\$59,600	\$25,600	\$34,000	133%
540200010	Copier	\$5,450	\$5,950	(\$500)	(8)%
540600005	Publications and Dues	\$6,590	\$7,590	(\$1,000)	(13)%
540900505	Other Materials and Supplies	\$43,980	\$42,000	\$1,980	5%
540901005	Equipment - Non Capitalized	\$2,000	\$2,000	\$0	0%
Total General Meeting and Supplies		\$124,820	\$91,340	\$33,480	37%
550100005	Meeting Expense	\$12,400	\$12,050	\$350	3%
550200005	Travel - In State	\$8,250	\$8,600	(\$350)	(4)%
550300005	Travel - Out of State	\$16,925	\$16,700	\$225	1%
Total Travel and Conference Meetings		\$37,575	\$37,350	\$225	1%
590900035	General Student Programming	\$2,000	\$2,000	\$0	0%
590900040	Faculty Professional Development	\$38,872	\$4,495	\$34,377	765%
Total Other Expenditures		\$40,872	\$6,495	\$34,377	529%
Grand Total Operating Budget		3,084,813	2,654,389	430,424	16%

Public Budget Report FY 2026

Vice President of Enrollment Management & Student Affia

		Budget 2026	Budget 2025	\$ Change	% Change
Admissions [30100510]					
510100005	Admission - Administrative - Full Time	\$106,250	\$101,675	\$4,575	4%
510200005	Admission - Professional/Tech - Full-Time	\$374,696	\$293,693	\$81,003	28%
510200010	Admission - Professional/Tech - Part-Time	\$209,000	\$132,250	\$76,750	58%
510600005	Admission - Clerical - Full-Time	\$246,056	\$144,868	\$101,188	70%
510600015	Admission - Clerical - Overtime	\$4,200	\$2,500	\$1,700	68%
520100105	Admission - Medical / Dental	\$105,000	\$90,000	\$15,000	17%
520100405	Admission - Group Life	\$3,175	\$3,175	\$0	0%
520500005	Admission - Medicare	\$13,000	\$9,000	\$4,000	44%
520900000	Admission - Other Employee Benefits	\$6,300	\$3,759	\$2,541	68%
530900010	Admission - Other Contractual Services	\$13,000	\$57,480	(\$44,480)	(77)%
540100110	Admission - Office Supplies	\$2,000	\$3,000	(\$1,000)	(33)%
540200005	Admission - Printing	\$47,000	\$12,000	\$35,000	292%
540200010	Admission - Copier Charge	\$2,500	\$3,000	(\$500)	(17)%
540600005	Admission - Publication & Dues	\$2,000	\$3,000	(\$1,000)	(33)%
540900505	Admission - Other Materials & Supplies	\$14,480	\$12,500	\$1,980	16%
550100005	Admission - Meeting Expense	\$5,000	\$5,000	\$0	0%
550200005	Admission - Travel - In State	\$2,000	\$2,000	\$0	0%
550300005	Admission - Travel - Out Of State	\$6,000	\$6,000	\$0	0%
Department Total		\$1,161,657	\$884,900	\$276,757	

Financial Aid [30400510]					
510100005	Financial Aid - Administrative - Full Time	\$108,403	\$103,735	\$4,668	4%
510200010	Financial Aid - Professional/Tech - Part-Time	\$125,375	\$125,375	\$0	0%
510400005	Financial Aid - Supervisory Staff - Full-Time	\$229,974	\$222,413	\$7,561	3%
510600005	Financial Aid - Clerical - Full-Time	\$332,400	\$316,529	\$15,871	5%
510600010	Financial Aid - Clerical - Part-Time	\$43,125	\$43,125	\$0	0%
510800005	Financial Aid - Triton Work Study	\$25,000	\$25,000	\$0	0%
520100105	Financial Aid - Medical / Dental	\$112,000	\$102,000	\$10,000	10%
520100405	Financial Aid - Group Life	\$2,700	\$2,075	\$625	30%
520500005	Financial Aid - Medicare	\$10,500	\$0	\$10,500	0%
520600005	Financial Aid - FICA - Social Security	\$1,300	\$0	\$1,300	0%
520900000	Financial Aid - Other Employee Benefits	\$5,000	\$3,670	\$1,330	36%
530900010	Financial Aid - Other Contractual Services	\$14,500	\$13,750	\$750	5%
540100110	Financial Aid - Office Supplies	\$950	\$950	\$0	0%
540200005	Financial Aid - Printing	\$400	\$1,400	(\$1,000)	(71)%
540200010	Financial Aid - Copier Charge	\$800	\$800	\$0	0%
540600005	Financial Aid - Publication & Dues	\$2,800	\$2,800	\$0	0%
550100005	Financial Aid - Meeting Expense	\$1,600	\$1,250	\$350	28%
550200005	Financial Aid - Travel - In State	\$150	\$500	(\$350)	(70)%
550300005	Financial Aid - Travel - Out Of State	\$2,425	\$2,200	\$225	10%
Department Total		\$1,019,402	\$967,572	\$51,830	

		Budget 2026	Budget 2025	\$ Change	% Change
Records [30100511]					
510200005	Records - Professional/Tech - Full-Time	\$133,484	\$73,139	\$60,345	83%
510600005	Records - Clerical - Full-Time	\$240,747	\$282,064	(\$41,317)	(15)%
520100105	Records - Medical / Dental	\$68,000	\$50,000	\$18,000	36%
520100405	Records - Group Life	\$1,200	\$1,200	\$0	0%
520500005	Records - Medicare	\$4,000	\$3,900	\$100	3%
520900000	Records - Other Employee Benefits	\$2,500	\$2,000	\$500	25%
530400010	Records - Maintenance Services	\$1,200	\$1,200	\$0	0%
530900010	Records - Other Contractual Services	\$29,000	\$14,000	\$15,000	107%
540100110	Records - Office Supplies	\$3,500	\$3,500	\$0	0%
540200005	Records - Printing	\$12,200	\$12,200	\$0	0%
540200010	Records - Copier Charge	\$2,000	\$2,000	\$0	0%
540600005	Records - Publication & Dues	\$790	\$790	\$0	0%
550100005	Records - Meeting Expense	\$800	\$800	\$0	0%
550200005	Records - Travel - In State	\$1,100	\$1,100	\$0	0%
550300005	Records - Travel - Out Of State	\$1,500	\$1,500	\$0	0%
Department Total		\$502,021	\$449,393	\$52,628	

VP of Enrollment Management & Student Affairs
[80100510]

510100005	VP Student Affairs - Administrative - Full Time	\$219,006	\$209,575	\$9,431	5%
510600005	VP Student Affairs - Clerical - Full-Time	\$45,105	\$41,404	\$3,701	9%
520100105	VP Student Affairs - Medical / Dental	\$39,000	\$39,000	\$0	0%
520100405	VP Student Affairs - Group Life	\$650	\$550	\$100	18%
520500005	VP Student Affairs - Medicare	\$4,200	\$3,300	\$900	27%
520900000	VP Student Affairs - Other Employee Benefits	\$2,500	\$1,800	\$700	39%
540100110	VP Student Affairs - Office Supplies	\$750	\$750	\$0	0%
540200010	VP Student Affairs - Copier Charge	\$150	\$150	\$0	0%
540600005	VP Student Affairs - Publication & Dues	\$1,000	\$1,000	\$0	0%
540900505	VP Student Affairs - Other Materials & Supplies	\$29,500	\$29,500	\$0	0%
540901005	VP Student Affairs - Computer Equipment <5K	\$2,000	\$2,000	\$0	0%
550100005	VP Student Affairs - Meeting Expense	\$5,000	\$5,000	\$0	0%
550200005	VP Student Affairs - Travel - In State	\$5,000	\$5,000	\$0	0%
550300005	VP Student Affairs - Travel - Out Of State	\$7,000	\$7,000	\$0	0%
590900035	VP Student Affairs - General Student Programming	\$2,000	\$2,000	\$0	0%
590900040	VP Student Affairs - Faculty Prof Development	\$38,872	\$4,495	\$34,377	765%
Department Total		\$401,733	\$352,524	\$49,209	

Grand Total \$3,084,813

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ENROLLMENT MANAGEMENT & STUDENT AFFAIRS

DEAN, STUDENTS

Major Goals 2025-2026

- Expand mental health and wellness efforts in alignment with student demographics and expressed need via basic needs services.
- Determine a sustainable model of assisting students in meeting their basic needs through Troy Mart and Troy Ride.
- Increase participation in student clubs and organizations.

Dean of Students

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$130,292	\$124,681	\$5,611	5%
510200005	Professional/Technical (Full-time)	\$81,870	\$78,494	\$3,376	4%
510200010	Professional/Technical (Part-Time)	\$159,316	\$159,316	\$0	0%
510300030	Extra Duty / Non Chair (Full-Time)	\$16,000	\$8,200	\$7,800	95%
510500005	Academic Support Staff (Full-Time)	\$586,008	\$554,639	\$31,369	6%
510600005	Clerical (Full-Time)	\$133,940	\$129,456	\$4,484	3%
510600010	Clerical (Part-Time)	\$142,000	\$132,500	\$9,500	7%
510600015	Clerical (Overtime)	\$0	\$6,000	(\$6,000)	(100)%
Total Salaries		\$1,249,426	\$1,193,286	\$56,140	5%
520100105	Medical / Dental Group Life	\$147,000	\$130,000	\$17,000	13%
520100405	Group Life	\$3,253	\$2,523	\$730	29%
520500005	Medicare	\$16,600	\$14,600	\$2,000	14%
520900000	Other Employee Benefits	\$6,200	\$4,481	\$1,719	38%
Total Benefits		\$173,053	\$151,604	\$21,449	14%
530900010	Other Contractual - Services	\$20,000	\$29,000	(\$9,000)	(31)%
Total Contractual Services		\$20,000	\$29,000	(\$9,000)	(31)%
540100110	Supplies - Office	\$1,750	\$1,750	\$0	0%
540100210	Instructional Supplies	\$11,000	\$13,500	(\$2,500)	(19)%
540200005	Printing	\$250	\$500	(\$250)	(50)%
540200010	Copier	\$900	\$900	\$0	0%
540600005	Publications and Dues	\$500	\$500	\$0	0%
540800005	Groceries	\$10,000	\$10,000	\$0	0%
540900505	Other Materials and Supplies	\$1,900	\$1,900	\$0	0%
Total General Meeting and Supplies		\$26,300	\$29,050	(\$2,750)	(9)%
550100005	Meeting Expense	\$6,100	\$3,600	\$2,500	69%
550200005	Travel - In State	\$1,000	\$1,250	(\$250)	(20)%
550200010	Travel - In State - Prof. Development	\$8,250	\$5,500	\$2,750	50%
550300005	Travel - Out of State	\$3,000	\$2,500	\$500	20%
Total Travel and Conference Meetings		\$18,350	\$12,850	\$5,500	43%
710100000	Transfer To Other Funds	\$3,158,215	\$1,785,643	\$1,372,572	77%
Total Transfer to Other Funds		\$3,158,215	\$1,785,643	\$1,372,572	77%
Grand Total Operating Budget		4,645,344	3,201,433	1,443,911	45%

Public Budget Report FY 2026

Dean of Students

		Budget 2026	Budget 2025	\$ Change	% Change
	Counseling [30200515]				
510200010	Counseling - Professional/Tech - Part-Time	\$159,316	\$159,316	\$0	0%
510300030	Counseling - FT Extra Duty Non-Chair/Coor	\$16,000	\$8,200	\$7,800	95%
510500005	Counseling - Academic Support - Full-Time	\$586,008	\$554,639	\$31,369	6%
510600005	Counseling - Clerical - Full-Time	\$46,852	\$45,765	\$1,087	2%
510600015	Counseling - Clerical - Overtime	\$0	\$6,000	(\$6,000)	(100)%
520100105	Counseling - Medical / Dental	\$115,000	\$112,000	\$3,000	3%
520100405	Counseling - Group Life	\$2,053	\$2,053	\$0	0%
520500005	Counseling - Medicare	\$11,000	\$9,400	\$1,600	17%
520900000	Counseling - Other Employee Benefits	\$3,800	\$2,670	\$1,130	42%
540100110	Counseling - Office Supplies	\$1,000	\$1,000	\$0	0%
540100210	Counseling - Instructional Supplies	\$5,000	\$7,500	(\$2,500)	(33)%
540200005	Counseling - Printing	\$250	\$500	(\$250)	(50)%
540200010	Counseling - Copier Charge	\$500	\$500	\$0	0%
550100005	Counseling - Meeting Expense	\$500	\$1,000	(\$500)	(50)%
550200005	Counseling - Travel - In State	\$0	\$250	(\$250)	(100)%
550200010	Counseling - Prof Dev-Travel-In State	\$8,250	\$5,500	\$2,750	50%
Department Total		\$955,529	\$916,293	\$39,236	

Dean of Students

[30800510]

510100005	Dean Of Student Services - Administrative - Full Time	\$130,292	\$124,681	\$5,611	5%
510600005	Dean Of Student Services - Clerical - Full-Time	\$39,046	\$38,046	\$1,000	3%
520100105	Dean Of Student Services - Medical / Dental	\$11,000	\$0	\$11,000	0%
520100405	Dean Of Student Services - Group Life	\$600	\$0	\$600	0%
520500005	Dean Of Student Services - Medicare	\$2,100	\$1,700	\$400	24%
520900000	Dean Of Student Services - Other Employee Benefits	\$1,300	\$991	\$309	31%
530900010	Dean Of Student Services - Other Contractual Services	\$12,000	\$16,500	(\$4,500)	(27)%
540100110	Dean Of Student Services - Office Supplies	\$750	\$750	\$0	0%
540100210	Dean Of Student Services - Instructional Supplies	\$6,000	\$6,000	\$0	0%
540600005	Dean Of Student Services - Publication & Dues	\$500	\$500	\$0	0%
540800005	Dean Of Student Services - Groceries	\$10,000	\$10,000	\$0	0%
540900505	Dean Of Student Services - Other Materials & Supplies	\$1,900	\$1,900	\$0	0%
550100005	Dean Of Student Services - Meeting Expense	\$5,500	\$2,500	\$3,000	120%
550200005	Dean Of Student Services - Travel - In State	\$1,000	\$1,000	\$0	0%
550300005	Dean Of Student Services - Travel - Out Of State	\$2,500	\$2,500	\$0	0%
Department Total		\$224,488	\$207,068	\$17,420	

		Budget 2026	Budget 2025	\$ Change	% Change
Student Life					
[30600525]					
510200005	Student Life - Professional/Tech - Full-Time	\$81,870	\$78,494	\$3,376	4%
510600005	Student Life - Clerical - Full-Time	\$48,042	\$45,645	\$2,397	5%
510600010	Student Life - Clerical - Part-Time	\$142,000	\$132,500	\$9,500	7%
520100105	Student Life - Medical / Dental	\$21,000	\$18,000	\$3,000	17%
520100405	Student Life - Group Life	\$600	\$470	\$130	28%
520500005	Student Life - Medicare	\$3,500	\$3,500	\$0	0%
520900000	Student Life - Other Employee Benefits	\$1,100	\$820	\$280	34%
530900010	Student Life - Other Contractual Services	\$8,000	\$12,500	(\$4,500)	(36)%
540200010	Student Life - Copier Charge	\$400	\$400	\$0	0%
550100005	Student Life - Meeting Expense	\$100	\$100	\$0	0%
550300005	Student Life - Travel - Out Of State	\$500	\$0	\$500	0%
710100000	Student Life - Transfers To Other Funds	\$3,158,215	\$1,785,643	\$1,372,572	77%
Department Total		\$3,465,327	\$2,078,072	\$1,387,255	
Grand Total		\$4,645,344			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ENROLLMENT MANAGEMENT & STUDENT AFFAIRS

DEAN, ACADEMIC SUCCESS

Major Goals 2025-2026

- Continue to expand our ability to serve neurodivergent students and community members.
- Continue to expand our ability to provide early intervention based on holistic data capture (especially attendance) and lowering barriers to connecting students to services and resources.
- Continue to expand our partnerships with the community, welcoming their participation in Academic Success programs and their use of the Library.

Dean of Academic Success

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$137,170	\$131,263	\$5,907	5%
510200005	Professional/Technical (Full-time)	\$182,922	\$174,859	\$8,063	5%
510200010	Professional/Technical (Part-Time)	\$151,750	\$164,150	(\$12,400)	(8)%
510400005	Supervisory Staff (Full-Time)	\$231,482	\$289,661	(\$58,179)	(20)%
510400010	Supervisory Staff (Part-Time)	\$117,600	\$115,850	\$1,750	2%
510500005	Academic Support Staff (Full-Time)	\$294,430	\$367,831	(\$73,401)	(20)%
510500010	Academic Support (Part-Time)	\$73,500	\$72,450	\$1,050	1%
510600005	Clerical (Full-Time)	\$294,713	\$293,664	\$1,049	0%
510600010	Clerical (Part-Time)	\$637,250	\$562,250	\$75,000	13%
Total Salaries		\$2,120,817	\$2,171,978	(\$51,161)	(2)%
520100105	Medical / Dental Group Life	\$231,600	\$230,031	\$1,569	1%
520100405	Group Life	\$5,040	\$4,391	\$649	15%
520500005	Medicare	\$29,000	\$17,140	\$11,860	69%
520900000	Other Employee Benefits	\$10,408	\$7,091	\$3,317	47%
Total Benefits		\$276,048	\$258,653	\$17,395	7%
530400010	Maintenance Services - Non Computer	\$42,500	\$0	\$42,500	0%
530900010	Other Contractual - Services	\$342,100	\$357,600	(\$15,500)	(4)%
Total Contractual Services		\$384,600	\$357,600	\$27,000	8%
540100110	Supplies - Office	\$6,440	\$7,640	(\$1,200)	(16)%
540100210	Instructional Supplies	\$5,750	\$7,800	(\$2,050)	(26)%
540200005	Printing	\$2,400	\$2,500	(\$100)	(4)%
540200010	Copier	\$2,900	\$3,425	(\$525)	(15)%
540500005	Books and Bindings	\$58,400	\$58,400	\$0	0%
540600005	Publications and Dues	\$11,600	\$12,600	(\$1,000)	(8)%
540600010	Publications and Dues (Prof. Development)	\$800	\$500	\$300	60%
540900505	Other Materials and Supplies	\$25,645	\$26,295	(\$650)	(2)%
Total General Meeting and Supplies		\$113,935	\$119,160	(\$5,225)	(4)%
550100005	Meeting Expense	\$46,087	\$47,337	(\$1,250)	(3)%
550100010	Meeting - Prof. Development	\$1,640	\$1,200	\$440	37%
550200005	Travel - In State	\$6,250	\$5,650	\$600	11%
550200010	Travel - In State - Prof. Development	\$3,450	\$1,800	\$1,650	92%
550300005	Travel - Out of State	\$8,000	\$7,500	\$500	7%
Total Travel and Conference Meetings		\$65,427	\$63,487	\$1,940	3%
Grand Total Operating Budget		2,960,827	2,970,878	(10,051)	(0)%

Public Budget Report FY 2026

Dean of Academic Success

		Budget 2026	Budget 2025	\$ Change	% Change
Academic Success Center [20900510]					
510400005	Academic Success Center - Supervisory Staff - Full-Time	\$83,891	\$80,432	3,459	4%
510400010	Academic Success Center - Supervisory Staff - Part-time	\$117,600	\$115,850	1,750	2%
510600005	Academic Success Center - Clerical - Full-Time	\$110,330	\$93,203	17,127	18%
510600010	Academic Success Center - Clerical - Part-Time	\$485,000	\$465,500	19,500	4%
520100105	Academic Success Center - Medical / Dental	\$44,000	\$43,220	780	2%
520100405	Academic Success Center - Group Life	\$750	\$601	149	25%
520500005	Academic Success Center - Medicare	\$10,400	\$0	10,400	0%
520900000	Academic Success Center - Other Employee Benefits	\$1,500	\$1,250	250	20%
530900010	Academic Success Center - Other Contractual Services	\$30,000	\$30,000	0	0%
540100110	Academic Success Center - Office Supplies	\$650	\$650	0	0%
540100210	Academic Success Center - Instructional Supplies	\$3,300	\$3,300	0	0%
540200010	Academic Success Center - Copier Charge	\$500	\$500	0	0%
550100005	Academic Success Center - Meeting Expense	\$100	\$100	0	0%
Department Total		\$888,021	\$834,606	\$53,415	

Ctr Access & Accom Services
[20800530]

510200005	Ctr Access & Accom Services - Professional/Tech - Full-Time	\$182,922	\$174,859	8,063	5%
510200010	Ctr Access & Accom Services - Professional/Tech - Part-Time	\$36,250	\$49,700	(13,450)	(27)%
510600005	Ctr Access & Accom Services - Clerical - Full-Time	\$48,061	\$45,663	2,398	5%
520100105	Ctr Access & Accom Services - Medical / Dental	\$55,600	\$46,811	8,789	19%
520100405	Ctr Access & Accom Services - Group Life	\$960	\$711	249	35%
520500005	Ctr Access & Accom Services - Medicare	\$3,400	\$3,100	300	10%
520900000	Ctr Access & Accom Services - Other Employee Benefits	\$1,908	\$1,300	608	47%
530900010	Ctr Access & Accom Services - Other Contractual Services	\$78,000	\$92,600	(14,600)	(16)%
540100110	Ctr Access & Accom Services - Office Supplies	\$300	\$1,500	(1,200)	(80)%
540100210	Ctr Access & Accom Services - Instructional Supplies	\$0	\$2,000	(2,000)	(100)%
540200005	Ctr Access & Accom Services - Printing	\$1,500	\$2,500	(1,000)	(40)%
540200010	Ctr Access & Accom Services - Copier Charge	\$750	\$1,000	(250)	(25)%
540600005	Ctr Access & Accom Services - Publication & Dues	\$1,000	\$1,000	0	0%
540900505	Ctr Access & Accom Services - Other Materials & Supplies	\$18,850	\$17,000	1,850	11%
550100005	Ctr Access & Accom Services - Meeting Expense	\$3,000	\$4,000	(1,000)	(25)%
550200005	Ctr Access & Accom Services - Travel - In State	\$600	\$1,000	(400)	(40)%
550300005	Ctr Access & Accom Services - Travel - Out Of State	\$1,500	\$1,000	500	50%
Department Total		\$434,601	\$445,744	(\$11,143)	

		Budget 2026	Budget 2025	\$ Change	% Change
Dean of Academic Success [20100520]					
510100005	Dean Academic Success - Administrative - Full Time	\$137,170	\$131,263	5,907	5%
510600005	Dean Academic Success - Clerical - Full-Time	\$33,189	\$59,066	(25,877)	(44)%
520100105	Dean Academic Success - Medical / Dental	\$37,000	\$47,000	(10,000)	(21)%
520100405	Dean Academic Success - Group Life	\$500	\$615	(115)	(19)%
520500005	Dean Academic Success - Medicare	\$2,000	\$2,240	(240)	(11)%
520900000	Dean Academic Success - Other Employee Benefits	\$1,200	\$1,200	0	0%
530900010	Dean Academic Success - Other Contractual Services	\$9,100	\$10,000	(900)	(9)%
540100110	Dean Academic Success - Office Supplies	\$1,400	\$1,400	0	0%
540200005	Dean Academic Success - Printing	\$900	\$0	900	0%
540200010	Dean Academic Success - Copier Charge	\$100	\$100	0	0%
540600005	Dean Academic Success - Publication & Dues	\$1,500	\$1,500	0	0%
550100005	Dean Academic Success - Meeting Expense	\$38,637	\$38,637	0	0%
550200005	Dean Academic Success - Travel - In State	\$3,500	\$3,500	0	0%
550300005	Dean Academic Success - Travel - Out Of State	\$4,000	\$4,000	0	0%
Department Total		\$270,196	\$300,521	(\$30,325)	

Educational Tech Resource Center
[20400520]

510400005	Educ Tech Resource Center - Supervisory Staff - Full-Time	\$0	\$68,244	(68,244)	(100)%
510600010	Educ Tech Resource Center - Clerical - Part-Time	\$124,600	\$69,800	54,800	79%
520100105	Educ Tech Resource Center - Medical / Dental	\$25,000	\$23,000	2,000	9%
520100405	Educ Tech Resource Center - Group Life	\$300	\$234	66	28%
520500005	Educ Tech Resource Center - Medicare	\$2,300	\$1,800	500	28%
520900000	Educ Tech Resource Center - Other Employee Benefits	\$600	\$450	150	33%
540100110	Educ Tech Resource Center - Office Supplies	\$0	\$710	(710)	(100)%
540100210	Educ Tech Resource Center - Instructional Supplies	\$0	\$2,400	(2,400)	(100)%
540200010	Educ Tech Resource Center - Copier Charge	\$0	\$225	(225)	(100)%
540900505	Educ Tech Resource Center - Other Materials & Supplies	\$0	\$1,795	(1,795)	(100)%
Department Total		\$152,800	\$168,658	(\$15,858)	

		Budget 2026	Budget 2025	\$ Change	% Change
Library [20100510]					
510200010	Library - Professional/Tech - Part-Time	\$115,500	\$114,450	1,050	1%
510400005	Library - Supervisory Staff - Full-Time	\$79,302	\$76,033	3,269	4%
510500005	Library - Academic Support - Full-Time	\$294,430	\$367,831	(73,401)	(20)%
510500010	Library - Academic Support - Part-Time	\$73,500	\$72,450	1,050	1%
510600005	Library - Clerical - Full-Time	\$103,133	\$95,732	7,401	8%
510600010	Library - Clerical - Part-Time	\$27,650	\$26,950	700	3%
520100105	Library - Medical / Dental	\$60,000	\$70,000	(10,000)	(14)%
520100405	Library - Group Life	\$2,230	\$2,230	0	0%
520500005	Library - Medicare	\$10,000	\$10,000	0	0%
520900000	Library - Other Employee Benefits	\$4,600	\$2,891	1,709	59%
530400010	Library - Maintenance Services	\$42,500	\$0	42,500	0%
530900010	Library - Other Contractual Services	\$225,000	\$225,000	0	0%
540100110	Library - Office Supplies	\$3,990	\$3,280	710	22%
540100210	Library - Instructional Supplies	\$2,400	\$0	2,400	0%
540200010	Library - Copier Charge	\$1,500	\$1,500	0	0%
540500005	Library - Books And Binding Costs	\$58,400	\$58,400	0	0%
540600005	Library - Publication & Dues	\$9,100	\$10,100	(1,000)	(10)%
540600010	Library - Prof Dev-Publications & Dues	\$800	\$500	300	60%
540900505	Library - Other Materials & Supplies	\$6,795	\$7,500	(705)	(9)%
550100005	Library - Meeting Expense	\$3,000	\$3,350	(350)	(10)%
550100010	Library - Meeting Expense-Prof Dev	\$1,640	\$1,200	440	37%
550200005	Library - Travel - In State	\$1,400	\$400	1,000	250%
550200010	Library - Prof Dev-Travel-In State	\$3,450	\$1,800	1,650	92%
Department Total		\$1,130,320	\$1,151,597	(\$21,277)	

Retention & Completion [30200540]					
510400005	Retention & Completion - Supervisory Staff - Full-Time	\$68,289	\$64,952	3,337	5%
520100105	Retention & Completion - Medical / Dental	\$10,000	\$0	10,000	0%
520100405	Retention & Completion - Group Life	\$300	\$0	300	0%
520500005	Retention & Completion - Medicare	\$900	\$0	900	0%
520900000	Retention & Completion - Other Employee Benefits	\$600	\$0	600	0%
540100110	Retention & Completion - Office Supplies	\$100	\$100	0	0%
540100210	Retention & Completion - Instructional Supplies	\$50	\$100	(50)	(50)%
540200010	Retention & Completion - Copier Charge	\$50	\$100	(50)	(50)%
550100005	Retention & Completion - Meeting Expense	\$1,350	\$1,250	100	8%
550200005	Retention & Completion - Travel - In State	\$750	\$750	0	0%
550300005	Retention & Completion - Travel - Out Of State	\$2,500	\$2,500	0	0%
Department Total		\$84,889	\$69,752	\$15,137	

Grand Total \$2,960,827

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

ENROLLMENT MANAGEMENT & STUDENT AFFAIRS

DEAN, RETENTION & STUDENT ENGAGEMENT

Major Goals 2025-2026

- Increase first year programming efforts –workshops and seminars from 4 sessions to 8 sessions within an academic year.
- Provide academic advisors with additional professional development opportunities to increase understanding of diverse student populations and provide intentional and specialized opportunities to meet the needs of all students.
- Begin assessment of all onboarding communication and create a flowchart of all communication to enhance the student experience.

Dean of Retention & Student Engagement

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$137,170	\$131,263	\$5,907	5%
510200005	Professional/Technical (Full-time)	\$1,063,692	\$798,529	\$265,163	33%
510200010	Professional/Technical (Part-Time)	\$191,100	\$60,000	\$131,100	219%
510300030	Extra Duty / Non Chair (Full-Time)	\$6,768	\$6,768	\$0	0%
510400005	Supervisory Staff (Full-Time)	\$136,680	\$133,708	\$2,972	2%
510600005	Clerical (Full-Time)	\$368,372	\$286,949	\$81,423	28%
510600010	Clerical (Part-Time)	\$227,850	\$224,350	\$3,500	2%
510600015	Clerical (Overtime)	\$4,000	\$2,350	\$1,650	70%
Total Salaries		\$2,135,632	\$1,643,917	\$491,715	30%
520100105	Medical / Dental Group Life	\$199,250	\$149,477	\$49,773	33%
520100405	Group Life	\$4,900	\$5,030	(\$130)	(3)%
520500005	Medicare	\$21,400	\$17,690	\$3,710	21%
520900000	Other Employee Benefits	\$11,660	\$7,505	\$4,155	55%
Total Benefits		\$237,210	\$179,702	\$57,508	32%
530900010	Other Contractual - Services	\$7,150	\$5,700	\$1,450	25%
Total Contractual Services		\$7,150	\$5,700	\$1,450	25%
540100110	Supplies - Office	\$8,500	\$7,500	\$1,000	13%
540100210	Instructional Supplies	\$75,400	\$75,410	(\$10)	(0)%
540200005	Printing	\$2,500	\$3,747	(\$1,247)	(33)%
540200010	Copier	\$2,250	\$3,250	(\$1,000)	(31)%
540600005	Publications and Dues	\$10,500	\$3,850	\$6,650	173%
540900505	Other Materials and Supplies	\$21,225	\$18,975	\$2,250	12%
Total General Meeting and Supplies		\$120,375	\$112,732	\$7,643	7%
550100005	Meeting Expense	\$26,700	\$19,100	\$7,600	40%
550200005	Travel - In State	\$14,647	\$10,500	\$4,147	39%
550300005	Travel - Out of State	\$14,750	\$29,850	(\$15,100)	(51)%
Total Travel and Conference Meetings		\$56,097	\$59,450	(\$3,353)	(6)%
Grand Total Operating Budget		2,556,464	2,001,501	554,963	28%

Public Budget Report FY 2026

Dean of Retention & Student Engagement

		Budget 2026	Budget 2025	\$ Change	% Change
Assessment Services [30200505]					
510400005	Assessment Services - Supervisory Staff - Full-Time	\$72,054	\$69,082	\$2,972	4%
510600005	Assessment Services - Clerical - Full-Time	\$171,483	\$82,500	\$88,983	108%
510600010	Assessment Services - Clerical - Part-Time	\$149,100	\$145,600	\$3,500	2%
510600015	Assessment Services - Clerical - Overtime	\$4,000	\$2,000	\$2,000	100%
520100105	Assessment Services - Medical / Dental	\$29,000	\$20,000	\$9,000	45%
520100405	Assessment Services - Group Life	\$500	\$500	\$0	0%
520500005	Assessment Services - Medicare	\$3,800	\$3,700	\$100	3%
520900000	Assessment Services - Other Employee Benefits	\$1,100	\$745	\$355	48%
530900010	Assessment Services - Other Contractual Services	\$2,150	\$1,700	\$450	26%
540100110	Assessment Services - Office Supplies	\$1,200	\$1,200	\$0	0%
540100210	Assessment Services - Instructional Supplies	\$75,400	\$75,410	(\$10)	(0)%
540200010	Assessment Services - Copier Charge	\$250	\$250	\$0	0%
540600005	Assessment Services - Publication & Dues	\$500	\$500	\$0	0%
550100005	Assessment Services - Meeting Expense	\$500	\$500	\$0	0%
550200005	Assessment Services - Travel - In State	\$500	\$500	\$0	0%
550300005	Assessment Services - Travel - Out Of State	\$500	\$500	\$0	0%
Department Total		\$512,037	\$404,687	\$107,350	

Dean of Retention & Student Engagement
[30200520]

510100005	Dean of Retention - Administrative - Full Time	\$137,170	\$131,263	\$5,907	5%
510200005	Dean of Retention - Professional/Tech - Full-Time	\$739,174	\$661,705	\$77,469	12%
510200010	Dean of Retention - Professional/Tech - Part-Time	\$191,100	\$60,000	\$131,100	219%
510300030	Dean of Retention - FT Extra Duty Non-Chair/Coor	\$6,768	\$6,768	\$0	0%
510600005	Dean of Retention - Clerical - Full-Time	\$52,984	\$50,341	\$2,643	5%
520100105	Dean of Retention - Medical / Dental	\$125,000	\$97,477	\$27,523	28%
520100405	Dean of Retention - Group Life	\$3,200	\$3,200	\$0	0%
520500005	Dean of Retention - Medicare	\$13,000	\$10,000	\$3,000	30%
520900000	Dean of Retention - Other Employee Benefits	\$8,000	\$5,000	\$3,000	60%
530900010	Dean of Retention - Other Contractual Services	\$5,000	\$4,000	\$1,000	25%
540100110	Dean of Retention - Office Supplies	\$2,000	\$2,500	(\$500)	(20)%
540200005	Dean of Retention - Printing	\$300	\$300	\$0	0%
540200010	Dean of Retention - Copier Charge	\$1,000	\$1,500	(\$500)	(33)%
540600005	Dean of Retention - Publication & Dues	\$2,200	\$2,200	\$0	0%
540900505	Dean of Retention - Other Materials & Supplies	\$8,000	\$6,500	\$1,500	23%
550100005	Dean of Retention - Meeting Expense	\$8,200	\$7,500	\$700	9%
550200005	Dean of Retention - Travel - In State	\$4,000	\$5,000	(\$1,000)	(20)%
550300005	Dean of Retention - Travel - Out Of State	\$5,500	\$7,000	(\$1,500)	(21)%
Department Total		\$1,312,596	\$1,062,254	\$250,342	

		Budget 2026	Budget 2025	\$ Change	% Change
Transfer Center [30900506]					
510200005	Transfer Center - Professional/Tech - Full-Time	\$142,708	\$136,824	\$5,884	4%
510600005	Transfer Center - Clerical - Full-Time	\$32,000	\$42,203	(\$10,203)	(24)%
520100105	Transfer Center - Medical / Dental	\$20,000	\$12,000	\$8,000	67%
520100405	Transfer Center - Group Life	\$600	\$300	\$300	100%
520500005	Transfer Center - Medicare	\$2,000	\$790	\$1,210	153%
520900000	Transfer Center - Other Employee Benefits	\$1,300	\$500	\$800	160%
540100110	Transfer Center - Office Supplies	\$1,700	\$500	\$1,200	240%
540200005	Transfer Center - Printing	\$1,000	\$1,200	(\$200)	(17)%
540200010	Transfer Center - Copier Charge	\$200	\$200	\$0	0%
540600005	Transfer Center - Publication & Dues	\$7,000	\$350	\$6,650	1,900%
540900505	Transfer Center - Other Materials & Supplies	\$2,500	\$1,500	\$1,000	67%
550100005	Transfer Center - Meeting Expense	\$2,300	\$3,800	(\$1,500)	(39)%
550200005	Transfer Center - Travel - In State	\$1,500	\$1,500	\$0	0%
550300005	Transfer Center - Travel - Out Of State	\$1,350	\$2,350	(\$1,000)	(43)%
Department Total		\$216,158	\$204,017	\$12,141	

TRIUMPH-SURGE
[30900507]

510200005	TRIUMPH-SURGE - Professional/Tech - Full-Time	\$181,810	\$0	\$181,810	0%
520100105	TRIUMPH-SURGE - Medical / Dental	\$250	\$0	\$250	0%
520100405	TRIUMPH-SURGE - Group Life	\$100	\$0	\$100	0%
520500005	TRIUMPH-SURGE - Medicare	\$100	\$0	\$100	0%
540100110	TRIUMPH-SURGE - Office Supplies	\$600	\$800	(\$200)	(25)%
540200005	TRIUMPH-SURGE - Printing	\$800	\$1,247	(\$447)	(36)%
540200010	TRIUMPH-SURGE - Copier Charge	\$300	\$300	\$0	0%
540600005	TRIUMPH-SURGE - Publication & Dues	\$300	\$300	\$0	0%
540900505	TRIUMPH-SURGE - Other Materials & Supplies	\$5,700	\$6,700	(\$1,000)	(15)%
550100005	TRIUMPH-SURGE - Meeting Expense	\$14,700	\$5,300	\$9,400	177%
550200005	TRIUMPH-SURGE - Travel - In State	\$8,147	\$2,500	\$5,647	226%
550300005	TRIUMPH-SURGE - Travel - Out Of State	\$7,400	\$20,000	(\$12,600)	(63)%
Department Total		\$220,207	\$37,147	\$183,060	

		Budget 2026	Budget 2025	\$ Change	% Change
	Welcome Center [30200535]				
510400005	Welcome Center - Supervisory Staff - Full-Time	\$64,626	\$64,626	\$0	0%
510600005	Welcome Center - Clerical - Full-Time	\$111,905	\$111,905	\$0	0%
510600010	Welcome Center - Clerical - Part-Time	\$78,750	\$78,750	\$0	0%
510600015	Welcome Center - Clerical - Overtime	\$0	\$350	(\$350)	(100)%
520100105	Welcome Center - Medical / Dental	\$25,000	\$20,000	\$5,000	25%
520100405	Welcome Center - Group Life	\$500	\$1,030	(\$530)	(51)%
520500005	Welcome Center - Medicare	\$2,500	\$3,200	(\$700)	(22)%
520900000	Welcome Center - Other Employee Benefits	\$1,260	\$1,260	\$0	0%
540100110	Welcome Center - Office Supplies	\$3,000	\$2,500	\$500	20%
540200005	Welcome Center - Printing	\$400	\$1,000	(\$600)	(60)%
540200010	Welcome Center - Copier Charge	\$500	\$1,000	(\$500)	(50)%
540600005	Welcome Center - Publication & Dues	\$500	\$500	\$0	0%
540900505	Welcome Center - Other Materials & Supplies	\$5,025	\$4,275	\$750	18%
550100005	Welcome Center - Meeting Expense	\$1,000	\$2,000	(\$1,000)	(50)%
550200005	Welcome Center - Travel - In State	\$500	\$1,000	(\$500)	(50)%
	Department Total	\$295,466	\$293,396	\$2,070	
	Grand Total	\$2,556,464			

VP of Business Services

Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$1,712,564	\$1,710,814	\$1,750	0%
510200005	Professional/Technical (Full-time)	\$1,602,866	\$1,356,654	\$246,212	18%
510200010	Professional/Technical (Part-Time)	\$239,750	\$218,970	\$20,780	9%
510400005	Supervisory Staff (Full-Time)	\$1,138,276	\$1,163,333	(\$25,057)	(2)%
510400010	Supervisory Staff (Part-Time)	\$157,850	\$155,400	\$2,450	2%
510600005	Clerical (Full-Time)	\$2,025,084	\$1,847,825	\$177,259	10%
510600010	Clerical (Part-Time)	\$375,820	\$403,630	(\$27,810)	(7)%
510600015	Clerical (Overtime)	\$28,200	\$26,500	\$1,700	6%
510700005	Custodial/Engineers/Police (Full-Time)	\$3,610,261	\$3,260,441	\$349,820	11%
510700010	Custodial/Engineers/Police (Part-Time)	\$635,000	\$461,871	\$173,129	37%
510700015	Custodial/Engineers/Police (Full-Time)	\$113,029	\$113,029	\$0	0%
Total Salaries		\$11,638,700	\$10,718,467	\$920,233	9%
520100105	Medical / Dental Group Life	\$2,043,800	\$1,789,761	\$254,039	14%
520100405	Group Life	\$36,022	\$24,301	\$11,721	48%
520500005	Medicare	\$145,250	\$111,880	\$33,370	30%
520600005	FICA / Social Security	\$3,400	\$3,175	\$225	7%
520900000	Other Employee Benefits	\$78,301	\$51,266	\$27,035	53%
Total Benefits		\$2,306,773	\$1,980,383	\$326,390	16%
530300010	Architectural Services	\$140,000	\$140,000	\$0	0%
530400010	Maintenance Services - Non Computer	\$2,498,250	\$2,231,850	\$266,400	12%
530400020	Maintenance Services - Computer	\$35,000	\$8,000	\$27,000	338%
530400030	Maintenance Services - Software Support	\$795,595	\$737,900	\$57,695	8%
530900010	Other Contractual - Services	\$697,613	\$681,613	\$16,000	2%
Total Contractual Services		\$4,166,458	\$3,799,363	\$367,095	10%
540100110	Supplies - Office	\$57,484	\$56,709	\$775	1%
540100210	Instructional Supplies	\$20,000	\$20,000	\$0	0%
540100505	Vehicle	\$80,000	\$80,000	\$0	0%
540200005	Printing	\$324,600	\$324,300	\$300	0%
540200010	Copier	\$91,639	\$91,839	(\$200)	(0)%
540400005	Computer Software Upgrade	\$112,000	\$60,500	\$51,500	85%
540400010	Postage	\$240,000	\$190,000	\$50,000	26%
540400015	Repair Materials and Supplies	\$1,184,000	\$1,084,500	\$99,500	9%
540600005	Publications and Dues	\$24,065	\$24,675	(\$610)	(2)%
540700005	Advertising	\$705,500	\$701,500	\$4,000	1%
540900085	Finance - Resale	\$600	\$600	\$0	0%
540900505	Other Materials and Supplies	\$280,100	\$212,540	\$67,560	32%
540901005	Equipment - Non Capitalized	\$548,750	\$561,275	(\$12,525)	(2)%
Total General Meeting and Supplies		\$3,668,738	\$3,408,438	\$260,300	8%
550100005	Meeting Expense	\$37,730	\$34,830	\$2,900	8%
550100006	Events	\$35,000	\$35,000	\$0	0%
550200005	Travel - In State	\$9,200	\$10,700	(\$1,500)	(14)%
550300005	Travel - Out of State	\$11,700	\$10,200	\$1,500	15%
550400005	Recruitment	\$14,000	\$16,000	(\$2,000)	(13)%
Total Travel and Conference Meetings		\$107,630	\$106,730	\$900	1%

560200005	Rental Equipment	\$50,000	\$50,000	\$0	0%
560600005	Installment Payment Lease Payment	\$32,210	\$32,210	\$0	0%
560600010	Leased Software	\$34,500	\$34,500	\$0	0%
Total Fixed Charges		\$116,710	\$116,710	\$0	0%
570100000	Gas	\$350,000	\$450,000	(\$100,000)	(22)%
570300000	Electricity	\$1,103,280	\$1,103,280	\$0	0%
570400000	Water and Sewage	\$175,000	\$210,000	(\$35,000)	(17)%
570500000	Telephone	\$200,000	\$275,000	(\$75,000)	(27)%
570700000	Refuse Disposal	\$50,000	\$50,000	\$0	0%
Total Utilities		\$1,878,280	\$2,088,280	(\$210,000)	(10)%
580400005	Building Remodeling	\$7,585,804	\$13,613,000	(\$6,027,196)	(44)%
580500005	Equipment Office	\$100,000	\$386,300	(\$286,300)	(74)%
580500010	Equipment Computer	\$5,000	\$5,000	\$0	0%
580700005	Equipment Service	\$214,000	\$270,000	(\$56,000)	(21)%
Total Capital Outlay		\$7,904,804	\$14,274,300	(\$6,369,496)	(45)%
Grand Total Operating Budget		31,788,093	36,492,671	(4,704,578)	(13)%

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

BUSINESS SERVICES

VICE PRESIDENT OF BUSINESS SERVICES

Major Goals 2025-2026

- Support the redesign of the Triton College website and migration to a new Content Management System (CMS). Work with managers to create a process to evaluate department webpages to enhance the new site.
- Support new and innovative initiatives that enhance the physical campus, student success, and are an integral part of the Strategic Plan.
- Identify and implement an onboarding software platform with Human Resources department to improve the new hire experience.

VP of Business Services

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$956,831	\$915,627	\$41,204	5%
510200005	Professional/Technical (Full-time)	\$354,974	\$233,473	\$121,501	52%
510400005	Supervisory Staff (Full-Time)	\$802,077	\$820,920	(\$18,843)	(2)%
510600005	Clerical (Full-Time)	\$948,290	\$855,561	\$92,729	11%
510600010	Clerical (Part-Time)	\$348,870	\$377,380	(\$28,510)	(8)%
510600015	Clerical (Overtime)	\$3,500	\$3,500	\$0	0%
Total Salaries		\$3,414,542	\$3,206,461	\$208,081	6%
520100105	Medical / Dental Group Life	\$700,000	\$607,670	\$92,330	15%
520100405	Group Life	\$10,800	\$7,837	\$2,963	38%
520500005	Medicare	\$40,100	\$28,280	\$11,820	42%
520900000	Other Employee Benefits	\$23,700	\$15,048	\$8,652	57%
Total Benefits		\$774,600	\$658,835	\$115,765	18%
530400010	Maintenance Services - Non Computer	\$1,850	\$1,850	\$0	0%
530400030	Maintenance Services - Software Support	\$3,595	\$3,400	\$195	6%
530900010	Other Contractual - Services	\$153,613	\$133,613	\$20,000	15%
Total Contractual Services		\$159,058	\$138,863	\$20,195	15%
540100110	Supplies - Office	\$47,294	\$47,244	\$50	0%
540200005	Printing	\$323,500	\$323,500	\$0	0%
540200010	Copier	\$89,900	\$89,900	\$0	0%
540400010	Postage	\$240,000	\$190,000	\$50,000	26%
540600005	Publications and Dues	\$10,615	\$11,425	(\$810)	(7)%
540700005	Advertising	\$655,500	\$651,500	\$4,000	1%
540900085	Finance - Resale	\$600	\$600	\$0	0%
540900505	Other Materials and Supplies	\$46,100	\$44,040	\$2,060	5%
540901005	Equipment - Non Capitalized	\$1,750	\$1,750	\$0	0%
Total General Meeting and Supplies		\$1,415,259	\$1,359,959	\$55,300	4%
550100005	Meeting Expense	\$27,350	\$27,250	\$100	0%
550100006	Events	\$35,000	\$35,000	\$0	0%
550200005	Travel - In State	\$7,600	\$8,100	(\$500)	(6)%
550300005	Travel - Out of State	\$7,100	\$7,100	\$0	0%
Total Travel and Conference Meetings		\$77,050	\$77,450	(\$400)	(1)%
560600005	Installment Payment Lease Payment	\$6,200	\$6,200	\$0	0%
Total Fixed Charges		\$6,200	\$6,200	\$0	0%
580500005	Equipment Office	\$0	\$5,300	(\$5,300)	(100)%
580500010	Equipment Computer	\$5,000	\$5,000	\$0	0%
Total Capital Outlay		\$5,000	\$10,300	(\$5,300)	(51)%
Grand Total Operating Budget		5,851,709	5,458,068	393,641	7%

Public Budget Report FY 2026

Vice President of Business Services

		Budget 2026	Budget 2025	\$ Change	% Change
Affirmative Action [80400505]					
550100005	Affirmative Action - Meeting Expense	\$0	\$1,800	(\$1,800)	(100)%
Department Total		\$0	\$1,800	(\$1,800)	
Alumni Relations [80101025]					
530900010	Alumni Relations - Other Contractual Services	\$500	\$500	\$0	0%
540100110	Alumni Relations - Office Supplies	\$200	\$200	\$0	0%
540200005	Alumni Relations - Printing	\$2,000	\$2,000	\$0	0%
540600005	Alumni Relations - Publication & Dues	\$1,000	\$2,060	(\$1,060)	(51)%
540900505	Alumni Relations - Other Materials & Supplies	\$16,000	\$14,940	\$1,060	7%
550100005	Alumni Relations - Meeting Expense	\$3,000	\$3,000	\$0	0%
550200005	Alumni Relations - Travel - In State	\$0	\$500	(\$500)	(100)%
Department Total		\$22,700	\$23,200	(\$500)	
Central Stores [80900520]					
540100110	Central Stores - Office Supplies	\$15,000	\$15,000	\$0	0%
Department Total		\$15,000	\$15,000	\$0	
Health Services [30300510]					
510400005	Health Services - Supervisory Staff - Full-Time	\$79,302	\$128,956	(\$49,654)	(39)%
510600005	Health Services - Clerical - Full-Time	\$58,625	\$0	\$58,625	0%
520100105	Health Services - Medical / Dental	\$35,000	\$31,000	\$4,000	13%
520100405	Health Services - Group Life	\$600	\$500	\$100	20%
520500005	Health Services - Medicare	\$2,000	\$0	\$2,000	0%
520900000	Health Services - Other Employee Benefits	\$1,200	\$900	\$300	33%
530900010	Health Services - Other Contractual Services	\$6,000	\$6,000	\$0	0%
540100110	Health Services - Office Supplies	\$250	\$250	\$0	0%
540200010	Health Services - Copier Charge	\$250	\$250	\$0	0%
540600005	Health Services - Publication & Dues	\$315	\$315	\$0	0%
540900505	Health Services - Other Materials & Supplies	\$3,500	\$3,500	\$0	0%
Department Total		\$187,042	\$171,671	\$15,371	

		Budget 2026	Budget 2025	\$ Change	% Change
Shipping & Receiving [80400530]					
510400005	Shipping & Receiving - Supervisory Staff - Full-Time	\$133,258	\$127,763	\$5,495	4%
510600005	Shipping & Receiving - Clerical - Full-Time	\$125,961	\$119,455	\$6,506	5%
510600010	Shipping & Receiving - Clerical - Part-Time	\$25,500	\$49,000	(\$23,500)	(48)%
510600015	Shipping & Receiving - Clerical - Overtime	\$650	\$650	\$0	0%
520100105	Shipping & Receiving - Medical / Dental	\$50,000	\$60,000	(\$10,000)	(17)%
520100405	Shipping & Receiving - Group Life	\$900	\$900	\$0	0%
520500005	Shipping & Receiving - Medicare	\$4,000	\$4,000	\$0	0%
520900000	Shipping & Receiving - Other Employee Benefits	\$2,100	\$1,800	\$300	17%
530400030	Shipping & Receiving - Software Support & Maintenance	\$3,595	\$3,400	\$195	6%
540100110	Shipping & Receiving - Office Supplies	\$3,500	\$3,500	\$0	0%
540200010	Shipping & Receiving - Copier Charge	\$50	\$50	\$0	0%
540400010	Shipping & Receiving - Postage	\$240,000	\$190,000	\$50,000	26%
560600005	Shipping & Receiving - Install Pymt Lease/Purch	\$6,200	\$6,200	\$0	0%
Department Total		\$595,714	\$566,718	\$28,996	

VP Business Affairs [80100520]					
510100005	VP Business Affairs - Administrative - Full Time	\$288,394	\$275,975	\$12,419	5%
510600005	VP Business Affairs - Clerical - Full-Time	\$50,551	\$48,144	\$2,407	5%
510600015	VP Business Affairs - Clerical - Overtime	\$600	\$600	\$0	0%
520100105	VP Business Affairs - Medical / Dental	\$35,000	\$29,909	\$5,091	17%
520100405	VP Business Affairs - Group Life	\$1,000	\$1,000	\$0	0%
520500005	VP Business Affairs - Medicare	\$5,100	\$4,500	\$600	13%
520900000	VP Business Affairs - Other Employee Benefits	\$3,100	\$2,400	\$700	29%
530900010	VP Business Affairs - Other Contractual Services	\$200	\$200	\$0	0%
540100110	VP Business Affairs - Office Supplies	\$1,000	\$1,000	\$0	0%
540200010	VP Business Affairs - Copier Charge	\$850	\$850	\$0	0%
540600005	VP Business Affairs - Publication & Dues	\$2,000	\$2,000	\$0	0%
540900505	VP Business Affairs - Other Materials & Supplies	\$1,000	\$1,000	\$0	0%
550100005	VP Business Affairs - Meeting Expense	\$5,850	\$4,950	\$900	18%
550100006	VP Business Affairs - Events	\$35,000	\$35,000	\$0	0%
550200005	VP Business Affairs - Travel - In State	\$4,500	\$4,500	\$0	0%
550300005	VP Business Affairs - Travel - Out Of State	\$500	\$500	\$0	0%
580500010	VP Business Affairs - Equipment - Computers >5K	\$5,000	\$5,000	\$0	0%
Department Total		\$439,645	\$417,528	\$22,117	

Grand Total \$1,260,101

Public Budget Report 2026

Business Operations

		Budget 2026	Budget 2025	\$ Change	% Change
	Business Operations [80100525]				
510100005	Business Operations - Administrative - Full Time	\$242,318	\$231,883	\$10,435	5%
510600005	Business Operations - Clerical - Full-Time	\$60,475	\$57,458	\$3,017	5%
510600015	Business Operations - Clerical - Overtime	\$1,000	\$1,000	\$0	0%
520100105	Business Operations - Medical / Dental	\$85,000	\$72,489	\$12,511	17%
520100405	Business Operations - Group Life	\$1,100	\$900	\$200	22%
520500005	Business Operations - Medicare	\$4,000	\$3,500	\$500	14%
520900000	Business Operations - Other Employee Benefits	\$2,500	\$2,000	\$500	25%
530900010	Business Operations - Other Contractual Services	\$500	\$500	\$0	0%
540100110	Business Operations - Office Supplies	\$250	\$250	\$0	0%
540200010	Business Operations - Copier Charge	\$72,500	\$72,500	\$0	0%
540600005	Business Operations - Publication & Dues	\$150	\$150	\$0	0%
540901005	Business Operations - Computer Equipment <5K	\$500	\$500	\$0	0%
550100005	Business Operations - Meeting Expense	\$2,200	\$1,200	\$1,000	83%
550200005	Business Operations - Travel - In State	\$100	\$100	\$0	0%
	Department Total	\$472,593	\$444,430	\$28,163	
	Grand Total	\$472,593			

Public Budget Report FY 2026

Finance

		Budget 2026	Budget 2025	\$ Change	% Change
	Finance [80200510]				
510100005	Finance - Administrative - Full Time	\$136,915	\$131,019	\$5,896	5%
510200005	Finance - Professional/Tech - Full-Time	\$53,000	\$53,023	(\$23)	(0)%
510400005	Finance - Supervisory Staff - Full-Time	\$589,517	\$564,201	\$25,316	4%
510600005	Finance - Clerical - Full-Time	\$249,836	\$238,283	\$11,553	5%
510600010	Finance - Clerical - Part-Time	\$184,870	\$205,730	(\$20,860)	(10)%
510600015	Finance - Clerical - Overtime	\$1,000	\$1,000	\$0	0%
520100105	Finance - Medical / Dental	\$305,000	\$249,047	\$55,953	22%
520100405	Finance - Group Life	\$4,000	\$3,350	\$650	19%
520500005	Finance - Medicare	\$15,000	\$13,000	\$2,000	15%
520900000	Finance - Other Employee Benefits	\$8,300	\$6,100	\$2,200	36%
530400010	Finance - Maintenance Services	\$500	\$500	\$0	0%
530900010	Finance - Other Contractual Services	\$10,000	\$10,000	\$0	0%
540100110	Finance - Office Supplies	\$5,000	\$5,000	\$0	0%
540200005	Finance - Printing	\$500	\$500	\$0	0%
540200010	Finance - Copier Charge	\$2,200	\$2,200	\$0	0%
540600005	Finance - Publication & Dues	\$1,400	\$1,400	\$0	0%
540900085	Finance - Resale	\$600	\$600	\$0	0%
540900505	Finance - Other Materials & Supplies	\$3,900	\$3,900	\$0	0%
540901005	Finance - Computer Equipment <5K	\$1,250	\$1,250	\$0	0%
550100005	Finance - Meeting Expense	\$700	\$700	\$0	0%
550200005	Finance - Travel - In State	\$1,300	\$1,300	\$0	0%
550300005	Finance - Travel - Out Of State	\$1,600	\$1,600	\$0	0%
Department Total		\$1,576,388	\$1,493,703	\$82,685	

Purchasing
[80400525]

510200005	Purchasing - Professional/Tech - Full-Time	\$74,806	\$71,243	\$3,563	5%
510600005	Purchasing - Clerical - Full-Time	\$41,467	\$48,873	(\$7,406)	(15)%
520100105	Purchasing - Medical / Dental	\$15,000	\$10,425	\$4,575	44%
520100405	Purchasing - Group Life	\$500	\$287	\$213	74%
520500005	Purchasing - Medicare	\$1,000	\$580	\$420	72%
520900000	Purchasing - Other Employee Benefits	\$1,000	\$348	\$652	187%
540100110	Purchasing - Office Supplies	\$250	\$200	\$50	25%
540200010	Purchasing - Copier Charge	\$150	\$150	\$0	0%
540600005	Purchasing - Publication & Dues	\$1,500	\$1,250	\$250	20%
540700005	Purchasing - Advertising	\$24,000	\$20,000	\$4,000	20%
550200005	Purchasing - Travel - In State	\$300	\$300	\$0	0%
Department Total		\$159,973	\$153,656	\$6,317	

Grand Total \$1,736,361

Public Budget Report FY 2026

Executive Director of Marketing & Communications

		Budget 2026	Budget 2025	\$ Change	% Change
Communications Department [80100535]					
510100005	Communications Department - Administrative - Full Time	\$135,523	\$129,687	\$5,836	5%
510200005	Communications Department - Professional/Tech - Full-Time	\$227,168	\$109,207	\$117,961	108%
510600005	Communications Department - Clerical - Full-Time	\$65,575	\$62,303	\$3,272	5%
510600010	Communications Department - Clerical - Part-Time	\$0	\$49,500	(\$49,500)	(100)%
510600015	Communications Department - Clerical - Overtime	\$250	\$250	\$0	0%
520100105	Communications Department - Medical / Dental	\$65,000	\$60,000	\$5,000	8%
520100405	Communications Department - Group Life	\$1,100	\$900	\$200	22%
520500005	Communications Department - Medicare	\$4,000	\$2,700	\$1,300	48%
520900000	Communications Department - Other Employee Benefits	\$2,500	\$1,500	\$1,000	67%
530900010	Communications Department - Other Contractual Services	\$71,413	\$71,413	\$0	0%
540100110	Communications Department - Office Supplies	\$245	\$245	\$0	0%
540200005	Communications Department - Printing	\$28,000	\$28,000	\$0	0%
540200010	Communications Department - Copier Charge	\$200	\$200	\$0	0%
540600005	Communications Department - Publication & Dues	\$3,500	\$3,500	\$0	0%
540900505	Communications Department - Other Materials & Supplies	\$10,700	\$10,700	\$0	0%
550100005	Communications Department - Meeting Expense	\$15,100	\$15,100	\$0	0%
550200005	Communications Department - Travel - In State	\$900	\$900	\$0	0%
550300005	Communications Department - Travel - Out Of State	\$5,000	\$5,000	\$0	0%
Department Total		\$636,174	\$551,105	\$85,069	
Marketing [80300520]					
510100005	Marketing - Administrative - Full Time	\$153,681	\$147,063	\$6,618	5%
510600005	Marketing - Clerical - Full-Time	\$295,800	\$281,045	\$14,755	5%
510600010	Marketing - Clerical - Part-Time	\$138,500	\$73,150	\$65,350	89%
520100105	Marketing - Medical / Dental	\$110,000	\$94,800	\$15,200	16%
520100405	Marketing - Group Life	\$1,600	\$0	\$1,600	0%
520500005	Marketing - Medicare	\$5,000	\$0	\$5,000	0%
520900000	Marketing - Other Employee Benefits	\$3,000	\$0	\$3,000	0%
530400010	Marketing - Maintenance Services	\$1,350	\$1,350	\$0	0%
530900010	Marketing - Other Contractual Services	\$65,000	\$45,000	\$20,000	44%
540100110	Marketing - Office Supplies	\$21,599	\$21,599	\$0	0%
540200005	Marketing - Printing	\$293,000	\$293,000	\$0	0%
540200010	Marketing - Copier Charge	\$13,700	\$13,700	\$0	0%
540600005	Marketing - Publication & Dues	\$750	\$750	\$0	0%
540700005	Marketing - Advertising	\$631,500	\$631,500	\$0	0%
540900505	Marketing - Other Materials & Supplies	\$11,000	\$10,000	\$1,000	10%
550100005	Marketing - Meeting Expense	\$500	\$500	\$0	0%
550200005	Marketing - Travel - In State	\$500	\$500	\$0	0%
580500005	Marketing - Equipment - Office >5K	\$0	\$5,300	(\$5,300)	(100)%
Department Total		\$1,746,480	\$1,619,257	\$127,223	
Grand Total		\$2,382,654			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

BUSINESS SERVICES

ASSOCIATE VICE PRESIDENT OF INFORMATION SYSTEMS

Major Goals 2025-2026

- Redesign of the Triton College website and migration to a new Content Management System (CMS).
- Document printing from Colleague including Purchase Orders, checks and other documents currently uses Formport, which is no longer supported. We will identify a new platform, build out the documents in the new platform and migrate platforms.
- Watermark is the current interface used for Smart Catalog, Assessment, Syllabi and Curriculum management. Our current contract expires at the end of FY26. We want to have a new platform selected and implemented during FY26 to replace the functionality currently managed with Watermark.

AVP of Information Systems

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$356,263	\$412,920	(\$56,657)	(14)%
510200005	Professional/Technical (Full-time)	\$1,130,447	\$1,011,330	\$119,117	12%
510200010	Professional/Technical (Part-Time)	\$149,450	\$129,720	\$19,730	15%
510400005	Supervisory Staff (Full-Time)	\$142,844	\$137,336	\$5,508	4%
510400010	Supervisory Staff (Part-Time)	\$157,850	\$155,400	\$2,450	2%
510600005	Clerical (Full-Time)	\$541,136	\$471,585	\$69,551	15%
510600010	Clerical (Part-Time)	\$26,950	\$26,250	\$700	3%
510600015	Clerical (Overtime)	\$700	\$600	\$100	17%
Total Salaries		\$2,505,640	\$2,345,141	\$160,499	7%
520100105	Medical / Dental Group Life	\$384,300	\$355,913	\$28,387	8%
520100405	Group Life	\$9,050	\$3,292	\$5,758	175%
520500005	Medicare	\$30,000	\$22,200	\$7,800	35%
520600005	FICA / Social Security	\$0	\$175	(\$175)	(100)%
520900000	Other Employee Benefits	\$15,201	\$12,268	\$2,933	24%
Total Benefits		\$438,551	\$393,848	\$44,703	11%
530400020	Maintenance Services - Computer	\$20,000	\$8,000	\$12,000	150%
530400030	Maintenance Services - Software Support	\$727,000	\$704,500	\$22,500	3%
530900010	Other Contractual - Services	\$479,000	\$500,000	(\$21,000)	(4)%
Total Contractual Services		\$1,226,000	\$1,212,500	\$13,500	1%
540100110	Supplies - Office	\$1,690	\$1,690	\$0	0%
540100210	Instructional Supplies	\$20,000	\$20,000	\$0	0%
540200010	Copier	\$775	\$775	\$0	0%
540400005	Computer Software Upgrade	\$77,000	\$60,500	\$16,500	27%
540400015	Repair Materials and Supplies	\$4,000	\$8,500	(\$4,500)	(53)%
540600005	Publications and Dues	\$6,500	\$6,500	\$0	0%
540900505	Other Materials and Supplies	\$7,000	\$6,500	\$500	8%
540901005	Equipment - Non Capitalized	\$547,000	\$559,000	(\$12,000)	(2)%
Total General Meeting and Supplies		\$663,965	\$663,465	\$500	0%
550100005	Meeting Expense	\$3,500	\$2,000	\$1,500	75%
550200005	Travel - In State	\$800	\$1,800	(\$1,000)	(56)%
550300005	Travel - Out of State	\$4,000	\$2,500	\$1,500	60%
Total Travel and Conference Meetings		\$8,300	\$6,300	\$2,000	32%
560600005	Installment Payment Lease Payment	\$26,010	\$26,010	\$0	0%
Total Fixed Charges		\$26,010	\$26,010	\$0	0%
580500005	Equipment Office	\$100,000	\$381,000	(\$281,000)	(74)%
Total Capital Outlay		\$100,000	\$381,000	(\$281,000)	(74)%
Grand Total Operating Budget		4,968,466	5,028,264	(59,798)	(1)%

Public Budget Report FY 2026

AVP of Information Systems

		Budget 2026	Budget 2025	\$ Change	% Change
Asst. VP Technology & Innovation [80100545]					
510100005	Asst VP Tech & Innovation - Administrative - Full Time	\$153,681	\$147,063	\$6,618	5%
520100105	Asst VP Tech & Innovation - Medical / Dental	\$25,000	\$22,500	\$2,500	11%
520100405	Asst VP Tech & Innovation - Group Life	\$500	\$400	\$100	25%
520500005	Asst VP Tech & Innovation - Medicare	\$2,000	\$1,900	\$100	5%
520900000	Asst VP Tech & Innovation - Other Employee Benefits	\$1,300	\$990	\$310	31%
530900010	Asst VP Tech & Innovation - Other Contractual Services	\$4,000	\$4,000	\$0	0%
540100110	Asst VP Tech & Innovation - Office Supplies	\$500	\$500	\$0	0%
540200010	Asst VP Tech & Innovation - Copier Charge	\$50	\$50	\$0	0%
540400005	Asst VP Tech & Innovation - Computer Software	\$72,000	\$54,000	\$18,000	33%
540600005	Asst VP Tech & Innovation - Publication & Dues	\$6,500	\$6,500	\$0	0%
540901005	Asst VP Tech & Innovation - Computer Equipment <5K	\$7,000	\$9,000	(\$2,000)	(22)%
550100005	Asst VP Tech & Innovation - Meeting Expense	\$2,000	\$2,000	\$0	0%
550200005	Asst VP Tech & Innovation - Travel - In State	\$800	\$800	\$0	0%
550300005	Asst VP Tech & Innovation - Travel - Out Of State	\$1,500	\$1,500	\$0	0%
Department Total		\$276,831	\$251,203	\$25,628	
Audio Visual Technologies [80400510]					
510600005	Audio Visual Tech - Clerical - Full-Time	\$138,587	\$143,591	(\$5,004)	(3)%
510600015	Audio Visual Tech - Clerical - Overtime	\$700	\$600	\$100	17%
520100105	Audio Visual Tech - Medical / Dental	\$60,000	\$60,000	\$0	0%
520100405	Audio Visual Tech - Group Life	\$550	\$550	\$0	0%
520500005	Audio Visual Tech - Medicare	\$1,500	\$1,600	(\$100)	(6)%
520900000	Audio Visual Tech - Other Employee Benefits	\$1,000	\$1,000	\$0	0%
540100110	Audio Visual Tech - Office Supplies	\$50	\$50	\$0	0%
540200010	Audio Visual Tech - Copier Charge	\$25	\$25	\$0	0%
540400015	Audio Visual Tech - Repair Materials & Supplies	\$0	\$2,000	(\$2,000)	(100)%
540900505	Audio Visual Tech - Other Materials & Supplies	\$5,000	\$5,000	\$0	0%
540901005	Audio Visual Tech - Computer Equipment <5K	\$70,000	\$70,000	\$0	0%
Department Total		\$277,412	\$284,416	(\$7,004)	
Desktop Computing [20400510]					
510200010	Desktop Computing - Professional/Tech - Part-Time	\$149,450	\$129,720	\$19,730	15%
510400005	Desktop Computing - Supervisory Staff - Full-Time	\$67,916	\$65,116	\$2,800	4%
510400010	Desktop Computing - Supervisory Staff - Part-time	\$59,850	\$58,800	\$1,050	2%
510600005	Desktop Computing - Clerical - Full-Time	\$294,673	\$225,500	\$69,173	31%
520100105	Desktop Computing - Medical / Dental	\$45,800	\$39,000	\$6,800	17%
520100405	Desktop Computing - Group Life	\$1,400	\$1,042	\$358	34%
520500005	Desktop Computing - Medicare	\$6,500	\$5,700	\$800	14%
520600005	Desktop Computing - FICA - Social Security	\$0	\$175	(\$175)	(100)%
520900000	Desktop Computing - Other Employee Benefits	\$2,701	\$1,078	\$1,623	151%
530400030	Desktop Computing - Software Support & Maintenance	\$8,000	\$6,500	\$1,500	23%
540100110	Desktop Computing - Office Supplies	\$50	\$50	\$0	0%
540200010	Desktop Computing - Copier Charge	\$75	\$75	\$0	0%
540400005	Desktop Computing - Computer Software	\$5,000	\$6,500	(\$1,500)	(23)%
540400015	Desktop Computing - Repair Materials & Supplies	\$1,000	\$1,500	(\$500)	(33)%
540900505	Desktop Computing - Other Materials & Supplies	\$2,000	\$1,500	\$500	33%
540901005	Desktop Computing - Computer Equipment <5K	\$400,000	\$400,000	\$0	0%
Department Total		\$1,044,415	\$942,256	\$102,159	

		Budget 2026	Budget 2025	\$ Change	% Change
Information System Services [80800510]					
510100005	Information Systems Ser - Administrative - Full Time	\$202,582	\$265,857	(\$63,275)	(24)%
510200005	Information Systems Ser - Professional/Tech - Full-Time	\$926,895	\$817,500	\$109,395	13%
510600010	Information Systems Ser - Clerical - Part-Time	\$26,950	\$26,250	\$700	3%
520100105	Information Systems Ser - Medical / Dental	\$202,500	\$191,228	\$11,272	6%
520100405	Information Systems Ser - Group Life	\$5,000	\$0	\$5,000	0%
520500005	Information Systems Ser - Medicare	\$15,000	\$13,000	\$2,000	15%
520900000	Information Systems Ser - Other Employee Benefits	\$7,000	\$7,000	\$0	0%
530400030	Information Systems Ser - Software Support & Maintenance	\$598,000	\$598,000	\$0	0%
530900010	Information Systems Ser - Other Contractual Services	\$416,000	\$416,000	\$0	0%
540100110	Information Systems Ser - Office Supplies	\$990	\$990	\$0	0%
540200010	Information Systems Ser - Copier Charge	\$600	\$600	\$0	0%
550100005	Information Systems Ser - Meeting Expense	\$1,500	\$0	\$1,500	0%
550200005	Information Systems Ser - Travel - In State	\$0	\$1,000	(\$1,000)	(100)%
550300005	Information Systems Ser - Travel - Out Of State	\$2,500	\$1,000	\$1,500	150%
560600005	Information Systems Ser - Install Pymt Lease/Purch	\$26,010	\$26,010	\$0	0%
580500005	Information Systems Ser - Equipment - Office >5K	\$100,000	\$381,000	(\$281,000)	(74)%
Department Total		\$2,531,527	\$2,745,435	(\$213,908)	
Network Services [80400520]					
510200005	Network Services - Professional/Tech - Full-Time	\$203,552	\$193,830	\$9,722	5%
510400005	Network Services - Supervisory Staff - Full-Time	\$74,928	\$72,220	\$2,708	4%
510400010	Network Services - Supervisory Staff - Part-time	\$98,000	\$96,600	\$1,400	1%
510600005	Network Services - Clerical - Full-Time	\$107,876	\$102,494	\$5,382	5%
520100105	Network Services - Medical / Dental	\$51,000	\$43,185	\$7,815	18%
520100405	Network Services - Group Life	\$1,600	\$1,300	\$300	23%
520500005	Network Services - Medicare	\$5,000	\$0	\$5,000	0%
520900000	Network Services - Other Employee Benefits	\$3,200	\$2,200	\$1,000	45%
530400020	Network Services - Maint Serv-Computer Equipment	\$20,000	\$8,000	\$12,000	150%
530400030	Network Services - Software Support & Maintenance	\$121,000	\$100,000	\$21,000	21%
530900010	Network Services - Other Contractual Services	\$59,000	\$80,000	(\$21,000)	(26)%
540100110	Network Services - Office Supplies	\$100	\$100	\$0	0%
540100210	Network Services - Instructional Supplies	\$20,000	\$20,000	\$0	0%
540200010	Network Services - Copier Charge	\$25	\$25	\$0	0%
540400015	Network Services - Repair Materials & Supplies	\$3,000	\$5,000	(\$2,000)	(40)%
540901005	Network Services - Computer Equipment <5K	\$70,000	\$80,000	(\$10,000)	(13)%
Department Total		\$838,281	\$804,954	\$33,327	
Grand Total		\$4,968,466			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

BUSINESS SERVICES

SAFETY AND SECURITY

Major Goals 2025-2026

- Purchase of additional Safety signage, less lethal firearms, duty rifles, ammunition, vehicle accessories, and emergency lighting for two used squad cars we have acquired.
- Due to new state and federal training mandates we are looking to increase our budget by the estimated cost of \$2,000 per officer to stay in compliance with all training mandates.
- Purchase or develop electronic record management for dispatch, citations, locksmith, and police policy systems in addition to a digital radio system.

Safety & Security

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510400005	Supervisory Staff (Full-Time)	\$70,000	\$88,115	(\$18,115)	(21)%
510600005	Clerical (Full-Time)	\$290,583	\$284,399	\$6,184	2%
510600015	Clerical (Overtime)	\$22,000	\$22,000	\$0	0%
510700005	Custodial/Engineers/Police (Full-Time)	\$440,216	\$439,047	\$1,169	0%
510700010	Custodial/Engineers/Police (Part-Time)	\$225,000	\$176,371	\$48,629	28%
510700015	Custodial/Engineers/Police (Full-Time)	\$50,829	\$50,829	\$0	0%
Total Salaries		\$1,098,628	\$1,060,761	\$37,867	4%
520100105	Medical / Dental Group Life	\$245,000	\$222,162	\$22,838	10%
520100405	Group Life	\$2,900	\$2,500	\$400	16%
520500005	Medicare	\$16,000	\$12,000	\$4,000	33%
520900000	Other Employee Benefits	\$8,000	\$0	\$8,000	0%
Total Benefits		\$271,900	\$236,662	\$35,238	15%
530400010	Maintenance Services - Non Computer	\$30,000	\$30,000	\$0	0%
530400020	Maintenance Services - Computer	\$15,000	\$0	\$15,000	0%
530400030	Maintenance Services - Software Support	\$35,000	\$0	\$35,000	0%
530900010	Other Contractual - Services	\$50,000	\$35,000	\$15,000	43%
Total Contractual Services		\$130,000	\$65,000	\$65,000	100%
540100110	Supplies - Office	\$3,000	\$2,300	\$700	30%
540200005	Printing	\$1,100	\$800	\$300	38%
540200010	Copier	\$100	\$100	\$0	0%
540400005	Computer Software Upgrade	\$35,000	\$0	\$35,000	0%
540600005	Publications and Dues	\$2,000	\$2,000	\$0	0%
540900505	Other Materials and Supplies	\$95,000	\$55,000	\$40,000	73%
Total General Meeting and Supplies		\$136,200	\$60,200	\$76,000	126%
550100005	Meeting Expense	\$2,000	\$700	\$1,300	186%
Total Travel and Conference Meetings		\$2,000	\$700	\$1,300	186%
Grand Total Operating Budget		1,638,728	1,423,323	215,405	15%

Public Budget Report FY 2026

Safety and Security

		Budget 2026	Budget 2025	\$ Change	% Change
Police					
[70400510]					
510400005	Police - Supervisory Staff - Full-Time	\$70,000	\$88,115	(\$18,115)	(21)%
510600005	Police - Clerical - Full-Time	\$290,583	\$284,399	\$6,184	2%
510600015	Police - Clerical - Overtime	\$22,000	\$22,000	\$0	0%
510700005	Police - Classified/Engr/Police - FT	\$440,216	\$439,047	\$1,169	0%
510700010	Police - Maint/Engr/Police - Hourly	\$225,000	\$176,371	\$48,629	28%
510700015	Police - Classified/Engr/Police - OT	\$50,829	\$50,829	\$0	0%
520100105	Police - Medical / Dental	\$245,000	\$222,162	\$22,838	10%
520100405	Police - Group Life	\$2,900	\$2,500	\$400	16%
520500005	Police - Medicare	\$16,000	\$12,000	\$4,000	33%
520900000	Police - Other Employee Benefits	\$8,000	\$0	\$8,000	0%
530400010	Police - Maintenance Services	\$30,000	\$30,000	\$0	0%
530400020	Police - Maint Serv-Computer Equipment	\$15,000	\$0	\$15,000	0%
530400030	Police - Software Support & Maintenance	\$35,000	\$0	\$35,000	0%
530900010	Police - Other Contractual Services	\$50,000	\$35,000	\$15,000	43%
540100110	Police - Office Supplies	\$3,000	\$2,300	\$700	30%
540200005	Police - Printing	\$1,100	\$800	\$300	38%
540200010	Police - Copier Charge	\$100	\$100	\$0	0%
540400005	Police - Computer Software	\$35,000	\$0	\$35,000	0%
540600005	Police - Publication & Dues	\$2,000	\$2,000	\$0	0%
540900505	Police - Other Materials & Supplies	\$95,000	\$55,000	\$40,000	73%
550100005	Police - Meeting Expense	\$2,000	\$700	\$1,300	186%
Department Total		\$1,638,728	\$1,423,323	\$215,405	
Grand Total		\$1,638,728			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

BUSINESS SERVICES

ASSOCIATE VICE PRESIDENT OF FACILITIES

Major Goals 2025-2026

- Support new and innovative initiatives that enhance the physical campus, support student success, and are an integral part of the Facility and Strategic Plan.
- Continue to preserve and enhance the indoor and outdoor environments in support of the institutions mission statement with projects that will help attract people to our campus but with additional cost saving efforts.
- In support of the reaffirmation of Accreditation by the HLC, under criterion five, continued assessment of the operational equipment and phasing of equipment upgrades to ensure continued facility support and resources are available for student learning and success while maintaining a manageable operating budget.

AVP of Facilities

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$209,569	\$200,544	\$9,025	5%
510200010	Professional/Technical (Part-Time)	\$37,100	\$36,750	\$350	1%
510400005	Supervisory Staff (Full-Time)	\$61,534	\$58,604	\$2,930	5%
510600005	Clerical (Full-Time)	\$155,530	\$154,082	\$1,448	1%
510600015	Clerical (Overtime)	\$2,000	\$400	\$1,600	400%
510700005	Custodial/Engineers/Police (Full-Time)	\$3,170,045	\$2,821,394	\$348,651	12%
510700010	Custodial/Engineers/Police (Part-Time)	\$410,000	\$285,500	\$124,500	44%
510700015	Custodial/Engineers/Police (Full-Time)	\$62,200	\$62,200	\$0	0%
Total Salaries		\$4,107,978	\$3,619,474	\$488,504	13%
520100105	Medical / Dental Group Life	\$649,000	\$550,864	\$98,136	18%
520100405	Group Life	\$11,672	\$9,172	\$2,500	27%
520500005	Medicare	\$52,550	\$43,700	\$8,850	20%
520900000	Other Employee Benefits	\$28,000	\$21,450	\$6,550	31%
Total Benefits		\$741,222	\$625,186	\$116,036	19%
530300010	Architectural Services	\$140,000	\$140,000	\$0	0%
530400010	Maintenance Services - Non Computer	\$2,466,400	\$2,200,000	\$266,400	12%
Total Contractual Services		\$2,606,400	\$2,340,000	\$266,400	11%
540100110	Supplies - Office	\$4,000	\$3,975	\$25	1%
540100505	Vehicle	\$80,000	\$80,000	\$0	0%
540200010	Copier	\$564	\$564	\$0	0%
540400015	Repair Materials and Supplies	\$1,180,000	\$1,076,000	\$104,000	10%
540600005	Publications and Dues	\$4,500	\$4,500	\$0	0%
540900505	Other Materials and Supplies	\$131,500	\$106,500	\$25,000	23%
540901005	Equipment - Non Capitalized	\$0	\$525	(\$525)	(100)%
Total General Meeting and Supplies		\$1,400,564	\$1,272,064	\$128,500	10%
550100005	Meeting Expense	\$4,380	\$4,380	\$0	0%
550200005	Travel - In State	\$300	\$300	\$0	0%
550300005	Travel - Out of State	\$600	\$600	\$0	0%
Total Travel and Conference Meetings		\$5,280	\$5,280	\$0	0%
560200005	Rental Equipment	\$50,000	\$50,000	\$0	0%
560600010	Leased Software	\$34,500	\$34,500	\$0	0%
Total Fixed Charges		\$84,500	\$84,500	\$0	0%
570100000	Gas	\$350,000	\$450,000	(\$100,000)	(22)%
570300000	Electricity	\$1,103,280	\$1,103,280	\$0	0%
570400000	Water and Sewage	\$175,000	\$210,000	(\$35,000)	(17)%
570500000	Telephone	\$200,000	\$275,000	(\$75,000)	(27)%
570700000	Refuse Disposal	\$50,000	\$50,000	\$0	0%
Total Utilities		\$1,878,280	\$2,088,280	(\$210,000)	(10)%

580400005	Building Remodeling	\$7,585,804	\$13,613,000	(\$6,027,196)	(44)%
580700005	Equipment Service	\$214,000	\$270,000	(\$56,000)	(21)%
Total Capital Outlay		\$7,799,804	\$13,883,000	(\$6,083,196)	(44)%

Grand Total Operating Budget		18,624,028	23,917,784	(5,293,756)	(22)%

Public Budget Report FY 2026

AVP of Facilities

		Fiscal Year 2026	Fiscal Year 2025	\$ Change	% Change
Building Operations 1 [70100510]					
510700005	Building Operations 1 - Classified/Engr/Police - FT	\$2,092,596	\$1,820,976	\$271,620	15%
510700010	Building Operations 1 - Maint/Engr/Police - Hourly	\$410,000	\$285,500	\$124,500	44%
510700015	Building Operations 1 - Classified/Engr/Police - OT	\$6,000	\$6,000	\$0	0%
520100105	Building Operations 1 - Medical / Dental	\$375,000	\$307,203	\$67,797	22%
520100405	Building Operations 1 - Group Life	\$7,000	\$7,000	\$0	0%
520500005	Building Operations 1 - Medicare	\$31,000	\$28,000	\$3,000	11%
520900000	Building Operations 1 - Other Employee Benefits	\$17,000	\$14,000	\$3,000	21%
530300010	Building Operations 1 - Architectural Services	\$40,000	\$40,000	\$0	0%
530400010	Building Operations 1 - Maintenance Services	\$1,611,400	\$1,345,000	\$266,400	20%
540400015	Building Operations 1 - Repair Materials & Supplies	\$440,000	\$396,000	\$44,000	11%
540900505	Building Operations 1 - Other Materials & Supplies	\$110,000	\$85,000	\$25,000	29%
560200005	Building Operations 1 - Rental - Equipment	\$50,000	\$50,000	\$0	0%
Department Total		\$5,189,996	\$4,384,679	\$805,317	
Building Operations 2 [70100535]					
530400010	Building Operations 2 - Maintenance Services	\$40,000	\$40,000	\$0	0%
540400015	Building Operations 2 - Repair Materials & Supplies	\$300,000	\$300,000	\$0	0%
540900505	Building Operations 2 - Other Materials & Supplies	\$20,000	\$20,000	\$0	0%
580700005	Building Operations 2 - Service Equipment >5K	\$20,000	\$20,000	\$0	0%
Department Total		\$380,000	\$380,000	\$0	
Construction [70900501]					
530300010	Construction - Architectural Services	\$100,000	\$100,000	\$0	0%
580400005	Construction - Building Remodeling >50K	\$7,585,804	\$13,613,000	(\$6,027,196)	(44)%
Department Total		\$7,685,804	\$13,713,000	(\$6,027,196)	
Electric Vehicle Infrastructure [70900505]					
570300000	Electric Vehicle Infrastructure - Electricity	\$3,280	\$3,280	\$0	0%
Department Total		\$3,280	\$3,280	\$0	

		Budget 2026	Budget 2025	\$ Change	% Change
Equipment Maintenance [70100520]					
510700005	Equipment Maintenance - Classified/Engr/Police - FT	\$113,591	\$107,925	\$5,666	5%
510700015	Equipment Maintenance - Classified/Engr/Police - OT	\$1,200	\$1,200	\$0	0%
520100105	Equipment Maintenance - Medical / Dental	\$50,000	\$41,002	\$8,998	22%
520100405	Equipment Maintenance - Group Life	\$550	\$550	\$0	0%
520500005	Equipment Maintenance - Medicare	\$1,500	\$1,300	\$200	15%
520900000	Equipment Maintenance - Other Employee Benefits	\$1,000	\$750	\$250	33%
530400010	Equipment Maintenance - Maintenance Services	\$60,000	\$60,000	\$0	0%
540100505	Equipment Maintenance - Vehicle Supplies	\$80,000	\$80,000	\$0	0%
540400015	Equipment Maintenance - Repair Materials & Supplies	\$90,000	\$90,000	\$0	0%
Department Total		\$397,841	\$382,727	\$15,114	

Ground Maintenance [70300510]					
510100005	Ground Maintenance - Administrative - Full Time	\$209,569	\$200,544	\$9,025	5%
510400005	Ground Maintenance - Supervisory Staff - Full-Time	\$61,534	\$58,604	\$2,930	5%
510600005	Ground Maintenance - Clerical - Full-Time	\$50,203	\$47,699	\$2,504	5%
510600015	Ground Maintenance - Clerical - Overtime	\$0	\$250	(\$250)	(100)%
510700005	Ground Maintenance - Classified/Engr/Police - FT	\$139,048	\$132,983	\$6,065	5%
510700015	Ground Maintenance - Classified/Engr/Police - OT	\$2,000	\$2,000	\$0	0%
520100105	Ground Maintenance - Medical / Dental	\$91,000	\$88,800	\$2,200	2%
520100405	Ground Maintenance - Group Life	\$1,400	\$1,200	\$200	17%
520500005	Ground Maintenance - Medicare	\$6,200	\$5,100	\$1,100	22%
520900000	Ground Maintenance - Other Employee Benefits	\$3,500	\$2,400	\$1,100	46%
530400010	Ground Maintenance - Maintenance Services	\$455,000	\$455,000	\$0	0%
540100110	Ground Maintenance - Office Supplies	\$4,000	\$3,975	\$25	1%
540200010	Ground Maintenance - Copier Charge	\$564	\$564	\$0	0%
540400015	Ground Maintenance - Repair Materials & Supplies	\$150,000	\$150,000	\$0	0%
540600005	Ground Maintenance - Publication & Dues	\$4,000	\$4,000	\$0	0%
540901005	Ground Maintenance - Computer Equipment <5K	\$0	\$525	(\$525)	(100)%
550100005	Ground Maintenance - Meeting Expense	\$4,380	\$4,380	\$0	0%
560600010	Ground Maintenance - Leased Software	\$34,500	\$34,500	\$0	0%
580700005	Ground Maintenance - Service Equipment >5K	\$194,000	\$250,000	(\$56,000)	(22)%
Department Total		\$1,410,898	\$1,442,524	(\$31,626)	

Instructional Planning Office [20800520]					
510600005	Instructional Planning Office - Clerical - Full-Time	\$105,327	\$106,383	(\$1,056)	(1)%
510600015	Instructional Planning Office - Clerical - Overtime	\$2,000	\$150	\$1,850	1,233%
520100105	Instructional Planning Office - Medical / Dental	\$35,000	\$31,000	\$4,000	13%
520100405	Instructional Planning Office - Group Life	\$422	\$422	\$0	0%
520500005	Instructional Planning Office - Medicare	\$1,300	\$1,300	\$0	0%
Department Total		\$144,049	\$139,255	\$4,794	

		Budget 2026	Budget 2025	\$ Change	% Change
Maintenance of Plant [70100540]					
510700005	Maintenance of Plant - Classified/Engr/Police - FT	\$824,810	\$759,510	\$65,300	9%
510700015	Maintenance of Plant - Classified/Engr/Police - OT	\$53,000	\$53,000	\$0	0%
520100105	Maintenance of Plant - Medical / Dental	\$98,000	\$82,859	\$15,141	18%
520100405	Maintenance of Plant - Group Life	\$2,300	\$0	\$2,300	0%
520500005	Maintenance of Plant - Medicare	\$12,000	\$8,000	\$4,000	50%
520900000	Maintenance of Plant - Other Employee Benefits	\$6,500	\$4,300	\$2,200	51%
530400010	Maintenance of Plant - Maintenance Services	\$300,000	\$300,000	\$0	0%
540400015	Maintenance of Plant - Repair Materials & Supplies	\$200,000	\$140,000	\$60,000	43%
Department Total		\$1,496,610	\$1,347,669	\$148,941	
Sustainability Center [30900505]					
510200010	Sustainability Center - Professional/Tech - Part-Time	\$37,100	\$36,750	\$350	1%
520500005	Sustainability Center - Medicare	\$550	\$0	\$550	0%
540600005	Sustainability Center - Publication & Dues	\$500	\$500	\$0	0%
540900505	Sustainability Center - Other Materials & Supplies	\$1,500	\$1,500	\$0	0%
550200005	Sustainability Center - Travel - In State	\$300	\$300	\$0	0%
550300005	Sustainability Center - Travel - Out Of State	\$600	\$600	\$0	0%
Department Total		\$40,550	\$39,650	\$900	
Utilities [70600510]					
570100000	Utilities - Gas	\$350,000	\$450,000	(\$100,000)	(22)%
570300000	Utilities - Electricity	\$1,100,000	\$1,100,000	\$0	0%
570400000	Utilities - Water And Sewage	\$175,000	\$210,000	(\$35,000)	(17)%
570500000	Utilities - Telephone	\$200,000	\$275,000	(\$75,000)	(27)%
570700000	Utilities - Refuse Disposal	\$50,000	\$50,000	\$0	0%
Department Total		\$1,875,000	\$2,085,000	(\$210,000)	
Grand Total		\$18,624,028			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

BUSINESS SERVICES

ASSOCIATE VICE PRESIDENT OF HUMAN RESOURCES

Major Goals 2025-2026

- Identify and implement an onboarding software platform to improve the new hire experience.
- Assess and determine the feasibility of implementing electronic time cards for employees of the Classified workforce.
- Identify, secure and implement a vision benefit plan for full-time employees.

Human Resources

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$189,901	\$181,723	\$8,178	5%
510200005	Professional/Technical (Full-time)	\$117,445	\$111,851	\$5,594	5%
510200010	Professional/Technical (Part-Time)	\$53,200	\$52,500	\$700	1%
510400005	Supervisory Staff (Full-Time)	\$61,821	\$58,358	\$3,463	6%
510600005	Clerical (Full-Time)	\$89,545	\$82,198	\$7,347	9%
Total Salaries		\$511,912	\$486,630	\$25,282	5%
520100105	Medical / Dental Group Life	\$65,500	\$53,152	\$12,348	23%
520100405	Group Life	\$1,600	\$1,500	\$100	7%
520500005	Medicare	\$6,600	\$5,700	\$900	16%
520600005	FICA / Social Security	\$3,400	\$3,000	\$400	13%
520900000	Other Employee Benefits	\$3,400	\$2,500	\$900	36%
Total Benefits		\$80,500	\$65,852	\$14,648	22%
530400030	Maintenance Services - Software Support	\$30,000	\$30,000	\$0	0%
530900010	Other Contractual - Services	\$15,000	\$13,000	\$2,000	15%
Total Contractual Services		\$45,000	\$43,000	\$2,000	5%
540100110	Supplies - Office	\$1,500	\$1,500	\$0	0%
540200010	Copier	\$300	\$500	(\$200)	(40)%
540600005	Publications and Dues	\$450	\$250	\$200	80%
540700005	Advertising	\$50,000	\$50,000	\$0	0%
540900505	Other Materials and Supplies	\$500	\$500	\$0	0%
Total General Meeting and Supplies		\$52,750	\$52,750	\$0	0%
550100005	Meeting Expense	\$500	\$500	\$0	0%
550200005	Travel - In State	\$500	\$500	\$0	0%
550400005	Recruitment	\$14,000	\$16,000	(\$2,000)	(13)%
Total Travel and Conference Meetings		\$15,000	\$17,000	(\$2,000)	(12)%
Grand Total Operating Budget		705,162	665,232	39,930	6%

Public Budget Report FY 2026

AVP of Human Resources

		Budget 2026	Budget 2025	\$ Change	% Change
AVP Human Resources [80400515]					
510100005	Human Resources - Administrative - Full Time	\$189,901	\$181,723	\$8,178	5%
510200005	Human Resources - Professional/Tech - Full-Time	\$117,445	\$111,851	\$5,594	5%
510200010	Human Resources - Professional/Tech - Part-Time	\$53,200	\$52,500	\$700	1%
510400005	Human Resources - Supervisory Staff - Full-Time	\$61,821	\$58,358	\$3,463	6%
510600005	Human Resources - Clerical - Full-Time	\$89,545	\$82,198	\$7,347	9%
520100105	Human Resources - Medical / Dental	\$65,500	\$53,152	\$12,348	23%
520100405	Human Resources - Group Life	\$1,600	\$1,500	\$100	7%
520500005	Human Resources - Medicare	\$6,600	\$5,700	\$900	16%
520600005	Human Resources - FICA - Social Security	\$3,400	\$3,000	\$400	13%
520900000	Human Resources - Other Employee Benefits	\$3,400	\$2,500	\$900	36%
530400030	Human Resources - Software Support & Maintenance	\$30,000	\$30,000	\$0	0%
530900010	Human Resources - Other Contractual Services	\$15,000	\$13,000	\$2,000	15%
540100110	Human Resources - Office Supplies	\$1,500	\$1,500	\$0	0%
540200010	Human Resources - Copier Charge	\$300	\$500	(\$200)	(40)%
540600005	Human Resources - Publication & Dues	\$450	\$250	\$200	80%
540700005	Human Resources - Advertising	\$50,000	\$50,000	\$0	0%
540900505	Human Resources - Other Materials & Supplies	\$500	\$500	\$0	0%
550100005	Human Resources - Meeting Expense	\$500	\$500	\$0	0%
550200005	Human Resources - Travel - In State	\$500	\$500	\$0	0%
550400005	Human Resources - Recruitment	\$14,000	\$16,000	(\$2,000)	(13)%
Department Total		\$705,162	\$665,232	\$39,930	
Grand Total		\$705,162			

Institutional Support

Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$750,386	\$724,286	\$26,100	4%
510200005	Professional/Technical (Full-time)	\$431,216	\$569,655	(\$138,439)	(24)%
510200010	Professional/Technical (Part-Time)	\$28,350	\$27,650	\$700	3%
510300030	Extra Duty / Non Chair (Full-Time)	\$21,600	\$0	\$21,600	0%
510400005	Supervisory Staff (Full-Time)	\$72,320	\$64,519	\$7,801	12%
510600005	Clerical (Full-Time)	\$197,993	\$41,404	\$156,589	378%
510900010	Salary Lapse	(\$836,294)	(\$1,500,000)	\$663,706	(44)%
510900011	Salary Reserve Part Time	\$50,000	\$50,000	\$0	0%
Total Salaries		\$715,571	(\$22,486)	\$738,057	(3,282)%
520100105	Medical / Dental Group Life	\$176,500	\$169,343	\$7,157	4%
520100405	Group Life	\$103,950	\$100,995	\$2,955	3%
520500005	Medicare	\$15,075	\$4,000	\$11,075	277%
520600005	FICA / Social Security	\$15,000	\$15,000	\$0	0%
520700005	Staff / Family Tuition Wavers	\$200,000	\$200,000	\$0	0%
520900000	Other Employee Benefits	\$363,820	\$382,290	(\$18,470)	(5)%
520900010	Flexible Spending Account	\$7,000	\$7,000	\$0	0%
520900015	Adjunct Faculty Wellness	\$75,000	\$75,000	\$0	0%
520900020	Early Retirement / Pension Contributions	\$252,915	\$252,915	\$0	0%
520900025	SURS Grants Contribution	\$25,000	\$25,000	\$0	0%
520900030	Retiree Health Insurance Contributions	\$50,000	\$50,000	\$0	0%
520900035	Medical Exam Fees	\$8,000	\$8,000	\$0	0%
520900040	Adjunct Faculty Bonus	\$175,000	\$175,000	\$0	0%
520900045	FT Faculty Graduation and Workshops	\$5,000	\$5,000	\$0	0%
Total Benefits		\$1,472,260	\$1,469,543	\$2,717	0%
530200010	Consultants	\$36,000	\$36,000	\$0	0%
530400030	Maintenance Services - Software Support	\$200	\$0	\$200	0%
530500005	Legal Services	\$280,000	\$280,000	\$0	0%
530900010	Other Contractual - Services	\$208,250	\$218,250	(\$10,000)	(5)%
Total Contractual Services		\$524,450	\$534,250	(\$9,800)	(2)%
540100110	Supplies - Office	\$3,425	\$4,300	(\$875)	(20)%
540100210	Instructional Supplies	\$3,000	\$5,000	(\$2,000)	(40)%
540200005	Printing	\$4,200	\$4,200	\$0	0%
540200010	Copier	\$1,425	\$1,425	\$0	0%
540400005	Computer Software Upgrade	\$20,000	\$20,000	\$0	0%
540600005	Publications and Dues	\$118,800	\$119,800	(\$1,000)	(1)%
540900505	Other Materials and Supplies	\$32,500	\$32,500	\$0	0%
Total General Meeting and Supplies		\$183,350	\$187,225	(\$3,875)	(2)%
550100005	Meeting Expense	\$116,500	\$119,500	(\$3,000)	(3)%
550200005	Travel - In State	\$6,400	\$7,150	(\$750)	(10)%
550300005	Travel - Out of State	\$25,500	\$26,000	(\$500)	(2)%
Total Travel and Conference Meetings		\$148,400	\$152,650	(\$4,250)	(3)%

590200000	Student Grants and Scholarships	\$5,900,000	\$5,424,028	\$475,972	9%
590200033	TRIO Waivers	\$20,000	\$5,000	\$15,000	300%
590400006	Collection Fee	\$450,000	\$450,000	\$0	0%
590900089	Grant Manager Discretionary	\$25,220	\$30,000	(4,780.00)	(16)%
Total Other Expenditures		\$6,395,220	\$5,909,028	\$486,192	8%
710100000	Transfer To Other Funds	\$6,567,833	\$6,451,963	\$115,870	2%
Total Transfer to Other Funds		\$6,567,833	\$6,451,963	\$115,870	2%
Grand Total Operating Budget		16,007,084	14,682,173	1,324,911	9%

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

INSTITUTIONAL SUPPORT

PRESIDENT/BOARD OF TRUSTEES

Major Goals 2025-2026

- Oversee the identification and development of enrollment management strategies that will increase enrollment, improve retention, and promote student success and completion.
- Continue to implement community engagement strategies that create opportunities for strong, lasting relationships with agencies, business, industry, schools, and alumni that benefit and support the mission of the college.
- Provide leadership for a comprehensive professional development program to foster continuous growth and productivity for all college employees.
- Provide leadership for systemic planning through shared governance structures and the continued implementation of the Strategic Plan of the College, setting forth institutional philosophy, mission and goals, budget allocation, and distribution of resources and facilities.
- Promote an environment that encourages and supports innovation and technology integration in all programs through prioritization of resources and support for the needs of Triton students.
- Foster strategic governmental relations in support of institutional priorities and continue to implement strategies to enhance and improve K-16 educational partnerships for the benefit of the Triton district community.
- Oversee and support the development of a comprehensive Human Resource Plan to position the college to attract the best candidates for faculty and staff positions.
- Based on priority, support renovation of the physical plant, infrastructure facilities, and technology enhancements to meet the demands of today and the future.

Office of The President

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$368,118	\$350,910	\$17,208	5%
510200005	Professional/Technical (Full-time)	\$118,898	\$272,210	(\$153,312)	(56)%
510600005	Clerical (Full-Time)	\$53,353	\$0	\$53,353	0%
Total Salaries		\$540,369	\$623,120	(\$82,751)	(13)%
520100105	Medical / Dental Group Life	\$69,500	\$59,202	\$10,298	17%
520100405	Group Life	\$1,750	\$200	\$1,550	775%
520500005	Medicare	\$5,725	\$700	\$5,025	718%
520900000	Other Employee Benefits	\$5,000	\$27,500	(\$22,500)	(82)%
Total Benefits		\$81,975	\$87,602	(\$5,627)	(6)%
530900010	Other Contractual - Services	\$47,500	\$47,500	\$0	0%
Total Contractual Services		\$47,500	\$47,500	\$0	0%
540100110	Supplies - Office	\$2,200	\$2,200	\$0	0%
540200005	Printing	\$1,000	\$1,000	\$0	0%
540200010	Copier	\$525	\$525	\$0	0%
540600005	Publications and Dues	\$2,800	\$2,800	\$0	0%
540900505	Other Materials and Supplies	\$32,000	\$32,000	\$0	0%
Total General Meeting and Supplies		\$38,525	\$38,525	\$0	0%
550100005	Meeting Expense	\$45,000	\$48,000	(\$3,000)	(6)%
550200005	Travel - In State	\$1,800	\$1,800	\$0	0%
550300005	Travel - Out of State	\$14,000	\$14,000	\$0	0%
Total Travel and Conference Meetings		\$60,800	\$63,800	(\$3,000)	(5)%
Grand Total Operating Budget		769,169	860,547	(91,378)	(11)%

Public Budget Report FY 2026

Office of the President

		Budget 2026	Budget 2025	\$ Change	% Change
	Advancement [80300510]				
550100005	Advancement - Meeting Expense	\$0	\$3,000	(\$3,000)	(100)%
	Department Total	\$0	\$3,000	(\$3,000)	
	Outreach and Communication [80101015]				
540900505	Outreach & Communications - Other Materials & Supplies	\$10,000	\$10,000	\$0	0%
	Department Total	\$10,000	\$10,000	\$0	
	President's Office [80101010]				
510100005	President's Office - Administrative - Full Time	\$316,008	\$298,800	\$17,208	6%
510200005	President's Office - Professional/Tech - Full-Time	\$118,898	\$272,210	(\$153,312)	(56)%
510600005	President's Office - Clerical - Full-Time	\$53,353	\$0	\$53,353	0%
520100105	President's Office - Medical / Dental	\$46,500	\$36,202	\$10,298	28%
520100405	President's Office - Group Life	\$1,500	\$0	\$1,500	0%
520500005	President's Office - Medicare	\$5,000	\$0	\$5,000	0%
520900000	President's Office - Other Employee Benefits	\$5,000	\$27,500	(\$22,500)	(82)%
530900010	President's Office - Other Contractual Services	\$40,000	\$40,000	\$0	0%
540100110	President's Office - Office Supplies	\$2,000	\$2,000	\$0	0%
540200005	President's Office - Printing	\$1,000	\$1,000	\$0	0%
540200010	President's Office - Copier Charge	\$500	\$500	\$0	0%
540600005	President's Office - Publication & Dues	\$2,500	\$2,500	\$0	0%
540900505	President's Office - Other Materials & Supplies	\$12,000	\$12,000	\$0	0%
550100005	President's Office - Meeting Expense	\$30,000	\$30,000	\$0	0%
550200005	President's Office - Travel - In State	\$1,000	\$1,000	\$0	0%
550300005	President's Office - Travel - Out Of State	\$10,000	\$10,000	\$0	0%
	Department Total	\$645,259	\$733,712	(\$88,453)	
	Special Initiatives [80101020]				
510100005	Special Initiatives - Administrative - Full Time	\$52,110	\$52,110	\$0	0%
520100105	Special Initiatives - Medical / Dental	\$23,000	\$23,000	\$0	0%
520100405	Special Initiatives - Group Life	\$250	\$200	\$50	25%
520500005	Special Initiatives - Medicare	\$725	\$700	\$25	4%
530900010	Special Initiatives - Other Contractual Services	\$7,500	\$7,500	\$0	0%
540100110	Special Initiatives - Office Supplies	\$200	\$200	\$0	0%
540200010	Special Initiatives - Copier Charge	\$25	\$25	\$0	0%
540600005	Special Initiatives - Publication & Dues	\$300	\$300	\$0	0%
540900505	Special Initiatives - Other Materials & Supplies	\$10,000	\$10,000	\$0	0%
550100005	Special Initiatives - Meeting Expense	\$15,000	\$15,000	\$0	0%
550200005	Special Initiatives - Travel - In State	\$800	\$800	\$0	0%
550300005	Special Initiatives - Travel - Out Of State	\$4,000	\$4,000	\$0	0%
	Department Total	\$113,910	\$113,835	\$75	
	Grand Total	\$769,169			

T R I T O N C O L L E G E

PUBLIC BUDGET REPORT
FOR BUDGET YEAR 2026

INSTITUTIONAL SUPPORT

INSTITUTIONAL ADVANCEMENT

Major Goals 2025-2026

- Help design and implement an institutional performance measurement and reporting system for the new strategic plan.
- Strengthen assessment and performance reporting of student support initiatives, interventions, and programs.
- Help with financial assessment of administrative areas and units.

Institutional Advancement

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$382,268	\$373,376	\$8,892	2%
510200005	Professional/Technical (Full-time)	\$312,318	\$297,445	\$14,873	5%
510200010	Professional/Technical (Part-Time)	\$28,350	\$27,650	\$700	3%
510400005	Supervisory Staff (Full-Time)	\$72,320	\$64,519	\$7,801	12%
510600005	Clerical (Full-Time)	\$144,640	\$41,404	\$103,236	249%
Total Salaries		\$939,896	\$804,394	\$135,502	17%
520100105	Medical / Dental Group Life	\$107,000	\$110,141	(\$3,141)	(3)%
520100405	Group Life	\$2,200	\$795	\$1,405	177%
520500005	Medicare	\$9,350	\$3,300	\$6,050	183%
520900000	Other Employee Benefits	\$5,600	\$1,570	\$4,030	257%
Total Benefits		\$124,150	\$115,806	\$8,344	7%
530400030	Maintenance Services - Software Support	\$200	\$0	\$200	0%
530900010	Other Contractual - Services	\$70,750	\$80,750	(\$10,000)	(12)%
Total Contractual Services		\$70,950	\$80,750	(\$9,800)	(12)%
540100110	Supplies - Office	\$725	\$1,600	(\$875)	(55)%
540100210	Instructional Supplies	\$3,000	\$5,000	(\$2,000)	(40)%
540200005	Printing	\$200	\$200	\$0	0%
540200010	Copier	\$900	\$900	\$0	0%
540600005	Publications and Dues	\$16,000	\$17,000	(\$1,000)	(6)%
Total General Meeting and Supplies		\$20,825	\$24,700	(\$3,875)	(16)%
550100005	Meeting Expense	\$64,500	\$64,500	\$0	0%
550200005	Travel - In State	\$3,600	\$3,350	\$250	7%
550300005	Travel - Out of State	\$8,000	\$9,500	(\$1,500)	(16)%
Total Travel and Conference Meetings		\$76,100	\$77,350	(\$1,250)	(2)%
590900089	Grant Manager Discretionary	\$25,220	\$30,000	(4,780.00)	(16)%
Total Other Expenditures		\$25,220	\$30,000	(\$4,780)	(16)%
Grand Total Operating Budget		1,257,141	1,133,000	124,141	11%

Public Budget Report FY 2026

Institutional Advancement

		Budget 2026	Budget 2025	\$ Change	% Change
Grants Office [80900530]					
510100005	Grant Office - Administrative - Full Time	\$72,320	\$76,775	(\$4,455)	(6)%
510400005	Grant Office - Supervisory Staff - Full-Time	\$72,320	\$64,519	\$7,801	12%
510600005	Grant Office - Clerical - Full-Time	\$144,640	\$41,404	\$103,236	249%
520100105	Grant Office - Medical / Dental	\$20,000	\$34,041	(\$14,041)	(41)%
520500005	Grant Office - Medicare	\$500	\$0	\$500	0%
520900000	Grant Office - Other Employee Benefits	\$500	\$0	\$500	0%
530400030	Grant Office - Software Support & Maintenance	\$200	\$0	\$200	0%
540100110	Grant Office - Office Supplies	\$300	\$300	\$0	0%
540200010	Grant Office - Copier Charge	\$200	\$200	\$0	0%
540600005	Grant Office - Publication & Dues	\$500	\$1,500	(\$1,000)	(67)%
550100005	Grant Office - Meeting Expense	\$500	\$1,500	(\$1,000)	(67)%
550200005	Grant Office - Travel - In State	\$1,000	\$1,000	\$0	0%
550300005	Grant Office - Travel - Out Of State	\$1,500	\$3,000	(\$1,500)	(50)%
590900089	Grant Office - Grant Manager Discretionary	\$25,220	\$30,000	(\$4,780)	(16)%
Department Total		\$339,700	\$254,239	\$85,461	

Institutional Research
[80700510]

510100005	Institutional Research - Administrative - Full Time	\$149,205	\$142,780	\$6,425	4%
510200005	Institutional Research - Professional/Tech - Full-Time	\$233,080	\$221,981	\$11,099	5%
520100105	Institutional Research - Medical / Dental	\$62,000	\$51,000	\$11,000	22%
520100405	Institutional Research - Group Life	\$1,300	\$0	\$1,300	0%
520500005	Institutional Research - Medicare	\$5,000	\$0	\$5,000	0%
520900000	Institutional Research - Other Employee Benefits	\$3,000	\$0	\$3,000	0%
530900010	Institutional Research - Other Contractual Services	\$50,750	\$50,750	\$0	0%
540100110	Institutional Research - Office Supplies	\$300	\$300	\$0	0%
540200010	Institutional Research - Copier Charge	\$100	\$100	\$0	0%
540600005	Institutional Research - Publication & Dues	\$500	\$500	\$0	0%
550100005	Institutional Research - Meeting Expense	\$3,500	\$3,500	\$0	0%
550200005	Institutional Research - Travel - In State	\$2,000	\$2,000	\$0	0%
550300005	Institutional Research - Travel - Out Of State	\$5,000	\$5,000	\$0	0%
Department Total		\$515,735	\$477,911	\$37,824	

		Budget 2026	Budget 2025	\$ Change	% Change
Planning and Accreditation [20801050]					
510100005	Planning & Accreditation - Administrative - Full Time	\$160,743	\$153,821	\$6,922	5%
520100105	Planning & Accreditation - Medical / Dental	\$0	\$3,100	(\$3,100)	(100)%
520100405	Planning & Accreditation - Group Life	\$500	\$500	\$0	0%
520500005	Planning & Accreditation - Medicare	\$2,350	\$2,000	\$350	18%
520900000	Planning & Accreditation - Other Employee Benefits	\$1,400	\$1,050	\$350	33%
530900010	Planning & Accreditation - Other Contractual Services	\$15,000	\$25,000	(\$10,000)	(40)%
540100110	Planning & Accreditation - Office Supplies	\$25	\$0	\$25	0%
540100210	Planning & Accreditation - Instructional Supplies	\$3,000	\$5,000	(\$2,000)	(40)%
540200005	Planning & Accreditation - Printing	\$200	\$200	\$0	0%
540200010	Planning & Accreditation - Copier Charge	\$100	\$100	\$0	0%
540600005	Planning & Accreditation - Publication & Dues	\$15,000	\$15,000	\$0	0%
550100005	Planning & Accreditation - Meeting Expense	\$25,000	\$25,000	\$0	0%
550200005	Planning & Accreditation - Travel - In State	\$500	\$350	\$150	43%
550300005	Planning & Accreditation - Travel - Out Of State	\$1,500	\$1,500	\$0	0%
Department Total		\$225,318	\$232,621	(\$7,303)	

Professional Development [80900540]					
510200005	Professional Development - Professional/Tech - Full-Time	\$79,238	\$75,464	\$3,774	5%
510200010	Professional Development - Professional/Tech - Part-Time	\$28,350	\$27,650	\$700	3%
520100105	Professional Development - Medical / Dental	\$25,000	\$22,000	\$3,000	14%
520100405	Professional Development - Group Life	\$400	\$295	\$105	36%
520500005	Professional Development - Medicare	\$1,500	\$1,300	\$200	15%
520900000	Professional Development - Other Employee Benefits	\$700	\$520	\$180	35%
530900010	Professional Development - Other Contractual Services	\$5,000	\$5,000	\$0	0%
540100110	Professional Development - Office Supplies	\$100	\$1,000	(\$900)	(90)%
540200010	Professional Development - Copier Charge	\$500	\$500	\$0	0%
550100005	Professional Development - Meeting Expense	\$35,500	\$34,500	\$1,000	3%
550200005	Professional Development - Travel - In State	\$100	\$0	\$100	0%
Department Total		\$176,388	\$168,229	\$8,159	

Grand Total \$1,257,141

Institutional Support

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Ch...	% Ch...
510300030	Extra Duty / Non Chair (Full-Time)	\$21,600	\$0	\$21,600	0%
510900010	Salary Lapse	(\$836,294)	(\$1,500,000)	\$663,706	(44)%
510900011	Salary Reserve Part Time	\$50,000	\$50,000	\$0	0%
Total Salaries		(\$764,694)	(\$1,450,000)	\$685,306	(47)%
520100405	Group Life	\$100,000	\$100,000	\$0	0%
520600005	FICA / Social Security	\$15,000	\$15,000	\$0	0%
520700005	Staff / Family Tuition Wavers	\$200,000	\$200,000	\$0	0%
520900000	Other Employee Benefits	\$353,220	\$353,220	\$0	0%
520900010	Flexible Spending Account	\$7,000	\$7,000	\$0	0%
520900015	Adjunct Faculty Wellness	\$75,000	\$75,000	\$0	0%
520900020	Early Retirement / Pension Contribut...	\$252,915	\$252,915	\$0	0%
520900025	SURS Grants Contribution	\$25,000	\$25,000	\$0	0%
520900030	Retiree Health Insurance Contributions	\$50,000	\$50,000	\$0	0%
520900035	Medical Exam Fees	\$8,000	\$8,000	\$0	0%
520900040	Adjunct Faculty Bonus	\$175,000	\$175,000	\$0	0%
520900045	FT Faculty Graduation and Workshops	\$5,000	\$5,000	\$0	0%
Total Benefits		\$1,266,135	\$1,266,135	\$0	0%
530200010	Consultants	\$36,000	\$36,000	\$0	0%
530500005	Legal Services	\$280,000	\$280,000	\$0	0%
530900010	Other Contractual - Services	\$90,000	\$90,000	\$0	0%
Total Contractual Services		\$406,000	\$406,000	\$0	0%
540100110	Supplies - Office	\$500	\$500	\$0	0%
540200005	Printing	\$3,000	\$3,000	\$0	0%
540400005	Computer Software Upgrade	\$20,000	\$20,000	\$0	0%
540600005	Publications and Dues	\$100,000	\$100,000	\$0	0%
540900505	Other Materials and Supplies	\$500	\$500	\$0	0%
Total General Meeting and Supplies		\$124,000	\$124,000	\$0	0%
550100005	Meeting Expense	\$7,000	\$7,000	\$0	0%
550200005	Travel - In State	\$1,000	\$2,000	(\$1,000)	(50)%
550300005	Travel - Out of State	\$3,500	\$2,500	\$1,000	40%
Total Travel and Conference Meetings		\$11,500	\$11,500	\$0	0%

590200000	Student Grants and Scholarships	\$5,900,000	\$5,424,028	\$475,972	9%
590200033	TRIO Waivers	\$20,000	\$5,000	\$15,000	300%
590400006	Collection Fee	\$450,000	\$450,000	\$0	0%
Total Other Expenditures		\$6,370,000	\$5,879,028	\$490,972	8%
710100000	Transfer To Other Funds	\$6,567,833	\$6,451,963	\$115,870	2%
Total Transfer to Other Funds		\$6,567,833	\$6,451,963	\$115,870	2%
Grand Total Operating Budget		13,980,774	12,688,626	1,292,148	10%

Public Budget Report FY 2026

Institutional Support

		Budget 2026	Budget 2025	\$ Change	% Change
Board Secretary [80500510]					
540100110	Board Secretary - Office Supplies	\$500	\$500	\$0	0%
540400005	Board Secretary - Computer Software	\$20,000	\$20,000	\$0	0%
550100005	Board Secretary - Meeting Expense	\$5,000	\$5,000	\$0	0%
Department Total		\$25,500	\$25,500	\$0	
Board of Trustees [80500520]					
540900505	Board of Trustees - Other Materials & Supplies	\$500	\$500	\$0	0%
550100005	Board of Trustees - Meeting Expense	\$2,000	\$2,000	\$0	0%
550200005	Board of Trustees - Travel - In State	\$1,000	\$2,000	(\$1,000)	(50)%
550300005	Board of Trustees - Travel - Out Of State	\$2,000	\$1,000	\$1,000	100%
Department Total		\$5,500	\$5,500	\$0	
Employee Benefits [80600515]					
520100405	Employee Benefits - Group Life	\$100,000	\$100,000	\$0	0%
520600005	Employee Benefits - FICA - Social Security	\$15,000	\$15,000	\$0	0%
520900000	Employee Benefits - Other Employee Benefits	\$300,000	\$300,000	\$0	0%
520900010	Employee Benefits - Flexible Spending Acct Expense	\$7,000	\$7,000	\$0	0%
520900015	Employee Benefits - Adjunct Wellness Account	\$75,000	\$75,000	\$0	0%
520900020	Employee Benefits - Early Retirement/Pension Contr	\$252,915	\$252,915	\$0	0%
520900025	Employee Benefits - SURS Grants Contribution	\$25,000	\$25,000	\$0	0%
520900030	Employee Benefits - Retirees Health Ins Cont.	\$50,000	\$50,000	\$0	0%
520900035	Employee Benefits - Medical Exam Fees	\$8,000	\$8,000	\$0	0%
520900040	Employee Benefits - Adjunct Faculty Bonus	\$175,000	\$175,000	\$0	0%
520900045	Employee Benefits - FT Faculty Grad and Workshops	\$5,000	\$5,000	\$0	0%
Department Total		\$1,012,915	\$1,012,915	\$0	
General Institutional [80600525]					
510300030	General Institutional - FT Extra Duty Non-Chair/Coor	\$21,600	\$0	\$21,600	0%
510900010	General Institutional - Salary Lapse	(\$836,294)	(\$1,500,000)	\$663,706	(44)%
510900011	General Institutional - Salary Reserve Part Time Emplo	\$50,000	\$50,000	\$0	0%
520700005	General Institutional - Staff/Family Tuition Waivers	\$200,000	\$200,000	\$0	0%
520900000	General Institutional - Other Employee Benefits	\$53,220	\$53,220	\$0	0%
530200010	General Institutional - Consultants	\$36,000	\$36,000	\$0	0%
530500005	General Institutional - Legal Services	\$280,000	\$280,000	\$0	0%
530900010	General Institutional - Other Contractual Services	\$90,000	\$90,000	\$0	0%
540200005	General Institutional - Printing	\$3,000	\$3,000	\$0	0%
540600005	General Institutional - Publication & Dues	\$100,000	\$100,000	\$0	0%

550300005	General Institutional - Travel - Out Of State	\$1,500	\$1,500	\$0	0%
590200000	General Institutional - Student Grants & Scholarships	\$5,900,000	\$5,424,028	\$475,972	9%
590200033	General Institutional - TRIO Waivers	\$20,000	\$5,000	\$15,000	300%
590400006	General Institutional - Collection Fee	\$450,000	\$450,000	\$0	0%
710100000	General Institutional - Transfers To Other Funds	\$6,567,833	\$6,451,963	\$115,870	2%
Department Total		\$12,936,859	\$11,644,711	\$1,292,148	

Grand Total \$13,980,774

GLOSSARY

AA1

FUNDS DESCRIPTION

FUND – A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance and changes in the fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, funds of similar characteristics may be combined into fund groups. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the College or in accordance with directions issued by the Board of Trustees.

EDUCATION FUND

(Fund 01)

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries, supplies and equipment; library books and materials, maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College.

OPERATIONS AND MAINTENANCE FUND

(Fund 02)

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property; salaries of janitors, engineers, police, and other custodial employees; and all costs of fuel, lights, gas, water, telephone service, custodial supplies and equipment.

OPERATIONS AND MAINTENANCE FUND (RESTRICTED)

(Fund 03)

The Operations and Maintenance Fund (Restricted) is used to account for monies restricted for building purposes, site improvements, site acquisitions, and Life Safety projects.

BOND AND INTEREST FUND

(Fund 04)

The Bond and Interest Fund is used to account for payment of principal, interest and related charges on any outstanding bonds and other long-term obligations.

AUXILIARY ENTERPRISES FUND

(Fund 05)

The Auxiliary Enterprises Fund exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service.

RESTRICTED PURPOSES FUND

(Fund 06)

The Restricted Purposes Fund is used to account for monies that have restrictions regarding their use. All grant programs are included in this fund.

WORKING CASH FUND**(Fund 07)**

The Working Cash Fund is a nonexpendable trust fund established for the purpose of enabling the College to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures.

GENERAL FIXED ASSETS ACCOUNT GROUP**(Fund 08)**

All fixed assets of the College are accounted for in the Investment in Plant Account Group.

GENERAL LONG-TERM DEBT ACCOUNT GROUP**(Fund 09)**

Unmatured long-term general obligation bonds and other long-term liabilities are accounted for in the Long-term Debt Account Group.

TRUST AND AGENCY FUND**(Fund 10)**

The Trust and Agency Fund is used to receive and hold funds when the College serves as a custodian or fiscal agent for another body. The College has an agency rather than a beneficial interest in these monies.

AUDIT FUND**(Fund 11)**

The Audit Fund is used only for the payment of auditing expenses. The audit tax levy is recorded as revenue in this fund.

LIABILITY, PROTECTION & SETTLEMENT FUND**(Fund 12)**

The general insurance, property and casualty insurance, unemployment insurance, Medicare insurance, and worker's compensation levy are recorded as revenues in this fund. The monies in this fund, including interest earned, should be used only for the expenses associated with the above categories.

BUILDING BOND PROCEEDS FUND**(Fund 13)**

Proceeds from construction bonds are recorded in this fund. Expenditures from this fund are governed by the district's building bond indenture. The College has no building bond debt and therefore does not use this fund.

PUBLIC BUILDING COMMISSION RENTAL FUND**(Fund 14)****PUBLIC BUILDING COMMISSION OPERATION & MTN. FUND** **(Fund 15)**

The College has no facilities built by the Public Building Commission and therefore does not use either of the Public Building Commission funds.

PROGRAM DEFINITIONS

PROGRAM

A program is defined as a level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. The program classification structure established by the ICCB is a means of identifying and organizing the activities of the College in a program-oriented manner.

INSTRUCTION

Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer, occupational- technical career, general studies, remedial, adult and continuing education courses, and the ABE/ASE programs. It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional program.

ACADEMIC SUPPORT

Academic Support includes activities designed to provide support services for the institution's primary missions of instruction, public service and research. Academic support includes the operation of the library, media production center, and the independent learning lab. It also includes all equipment, materials, supplies and costs that are necessary to support these programs.

STUDENT SERVICES

Student Services provides services in the areas of admissions and records, career planning and placement, counseling, advising and orientation, health services, financial aid, cooperative education, assessment services, student life, transfer center, black cultural center, and the administration of the student services program. It also includes all equipment, materials, supplies and costs that are necessary to support this program.

PUBLIC SERVICE/CONTINUING EDUCATION

Public Service/Continuing Education consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits and the provisions of College facilities and expertise to the community designed to be of service to the public.

OPERATION AND MAINTENANCE OF PLANT

Operation of plant consists of the custodial activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings and equipment operating efficiently. This program area also provides for campus security and plant utilities.

INSTITUTIONAL SUPPORT

Institutional Support consists of those costs that benefit the entire College and are not readily assignable to a particular cost center.

SCHOLARSHIPS, STUDENT GRANTS AND WAIVERS

This category includes activities in the form of grants to students, chargebacks paid to other colleges and institutional tuition and fee waivers. Employee/family tuition waivers are not included in this category.

OBJECT DEFINITIONS

SALARIES

The compensation for services rendered by personnel employed by the College as well as student help employed to complement the educational process and its supporting area.

EMPLOYEE BENEFITS

The cost to the College for all employee benefits including medical, dental, and life insurance, sabbatical leave salaries, employee education reimbursements/waivers, early retirement buyout/pension contribution, SURS contribution for Grant employees and the Social Security institution match.

CAPITAL OUTLAY

Expenditures resulting in the acquisition of equipment, site improvements, and building remodeling.

CONTRACTUAL SERVICES

Services contracted for by the College from organizations' or personnel not on the payroll of the College. Included are fees paid to workshop directors, consultants, lawyers, and auditors. In addition, maintenance agreements and expenditures for equipment and machine repairs are included in this category.

MATERIALS AND SUPPLIES

All supply items used by the College such as paper, printed materials, periodicals, program brochures, advertising, books, binding costs, and maintenance supplies.

CONFERENCE AND MEETING EXPENSE

Expenditures incurred by the College personnel for travel both within and outside the College district relating to College business. Travel to conventions, meetings and workshops are examples of expenditures, which are recorded under this object.

FIXED CHARGES

Charges for rentals, leased software, debt principal and interest, general insurance, and payments for lease/purchase agreements.

UTILITIES

Expenditures for utilities used by the College such as water, electricity, gas, telephone, and refuse disposal.

OTHER

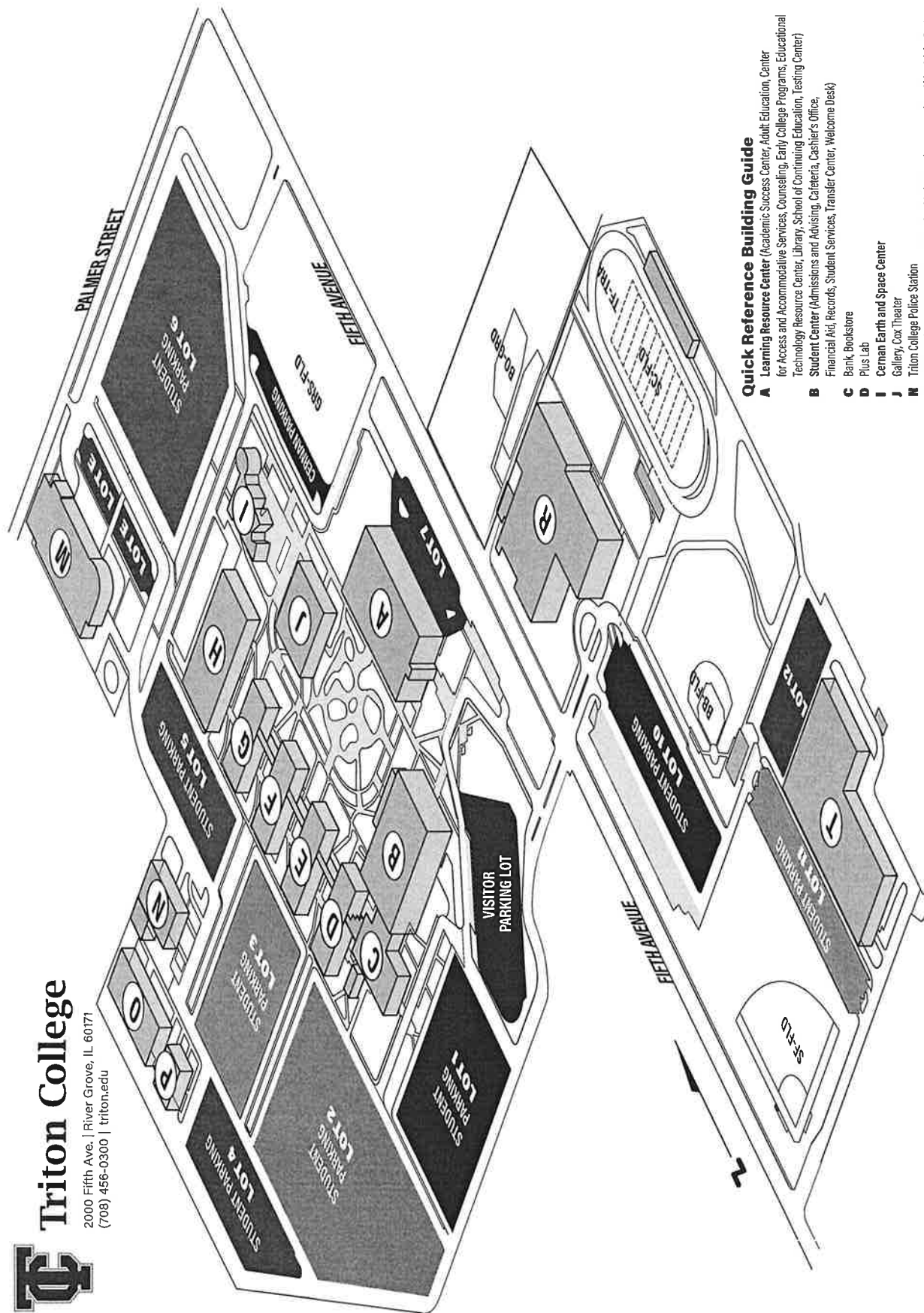
All other expenditures not provided for elsewhere in the object category series. Included under this object code are tuition chargebacks to other districts, student grants and scholarships, bad debt expense, and the enrollment contingency.

AA7



Triton College

2000 Fifth Ave. | River Grove, IL 60171
(708) 456-0300 | triton.edu



Quick Reference Building Guide

- A** Learning Resource Center (Academic Success Center, Adult Education, Center for Access and Accommodative Services, Counseling, Early College Programs, Educational Technology Resource Center, Library, School of Continuing Education, Testing Center)
- B** Student Center (Admissions and Advising, Cafeteria, Cashier's Office, Financial Aid, Records, Student Services, Transfer Center, Welcome Desk)
- C** Bank, Bookstore
- D** Plus Lab
- I** Cernan Earth and Space Center
- J** Gallery, Cox Theater
- N** Triton College Police Station
- R** Art Kraft Fitness Center, George T. Jorndt Athletic Complex, Gymnasium, Older Adults Center, Pool, Triton College Performing Arts Center
- BB-FLD** Symonds-Puckett Baseball Field
- BO-GRD** Botanical Garden
- GRS-FLD** Grass Field
- SC-FLD** Soccer Field
- SF-FLD** Softball Field
- TF-TRA** Track Field

**State of Illinois, County of Cook
Community College District No. 504**

TRITON COLLEGE

**Annual Budget
for
Fiscal Year 2026**

Book II – Non-Operating Funds

**2000 Fifth Avenue
River Grove, Illinois 60171**

**Prepared by: Finance Office
Sean Sullivan, J.D., Vice President Business Services
Colleen Rockafellow, Associate Vice President Business Operations**



Mission

Valuing the individual, educating and serving the community

Vision

A community with equitable opportunity for growth and success

Shared Values

Collaboration, Diversity, Integrity, Equity, Excellence

**CHAIRMAN****Mark R. Stephens**

Mark R. Stephens was elected to Triton's Board of Trustees in 1991, at which time he was elected vice chairman. He assumed the chair position in 1992.

He completed his high school degree at East Leyden High School in three years. He holds a bachelor's degree in business and a juris doctorate degree from DePaul University. Stephens also took classes at Triton.

Stephens has been an attorney at Storino, Ramello and Durkin since 1988, and owner of Bomark Cleaning Services since 1981.

Active in his community and a lifelong Rosemont resident, Stephens is involved with Little City Foundation and Our Lady of Hope Parish. Additionally, he is a member of the Rosemont Voters League and the Triton College Foundation board. He proudly contributes to countless charities as well.



Diane Viverito
Vice Chairwoman



Tracy Jennings
Secretary



Luke Casson



Glover Johnson



Elizabeth Potter



Richard B. Regan



Jarrell T. David
Student Trustee

Table of Contents

I.	Detailed Non-Operating Funds Budget by Area	1-49
1.	Vice Presidents for Academic Affairs.....	3-22
	Office of the Vice President for Academic Affairs	3-4
	Associate Vice President of Academic Innovation and Workforce Education...	5-7
	Dean of Adult Education	8-10
	Dean of Arts and Sciences	11-13
	Dean of Business & Technology	14-16
	Dean of Continuing Education	17-19
	Dean of Health Careers.....	20-22
2.	Vice Presidents for Enrollment Management & Student Affairs.....	23-33
	Dean of Academic Success.....	25-27
	Dean of Retention & Student Engagement.....	28-30
	Dean of Students.....	31-33
3.	Vice President for Business Services	34-45
	Office of the Vice President for Business Services	36-43
	Associate Vice President of Information Systems	44-45
4.	Institutional Support	46-49
	Institutional Support	47-49
II.	Glossary	AA1-AA7

Institutional Summary

Non-Operating Budget

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$354,131	\$506,156	(\$152,026)	(30)%
510200005	Professional/Technical (Full-time)	\$1,156,278	\$1,361,957	(\$205,679)	(15)%
510200010	Professional/Technical (Part-Time)	\$174,790	\$174,690	\$100	0%
510300005	Faculty Contracts (Full-Time)	\$100,567	\$141,750	(\$41,183)	(29)%
510300010	Part-Time Contracts	\$653,992	\$732,766	(\$78,774)	(11)%
510300030	Extra Duty / Non Chair (Full-Time)	\$350,584	\$345,160	\$5,424	2%
510300210	Extra Duty or Stipend (Part-Time)	\$600	\$600	\$0	0%
510400005	Supervisory Staff (Full-Time)	\$436,685	\$664,572	(\$227,887)	(34)%
510400010	Supervisory Staff (Part-Time)	\$125,500	\$105,000	\$20,500	20%
510600005	Clerical (Full-Time)	\$806,137	\$774,674	\$31,462	4%
510600010	Clerical (Part-Time)	\$534,121	\$600,310	(\$66,189)	(11)%
510600015	Clerical (Overtime)	\$4,500	\$4,500	\$0	0%
510700010	Custodial/Engineers/Police (Part-Time)	\$10,000	\$10,000	\$0	0%
510800010	Federal Work Study	\$211,865	\$231,604	(\$19,739)	(9)%
510900000	Other Salaries	\$102,612	\$102,612	\$0	0%
Total Salaries		\$5,022,362	\$5,756,353	(\$733,991)	(13)%
520100105	Medical / Dental Group Life	\$420,069	\$444,287	(\$24,218)	(5)%
520100405	Group Life	\$10,493	\$10,817	(\$324)	(3)%
520200005	Workers Compensation Insurance	\$427,998	\$427,998	\$0	0%
520400005	Unemployment Insurance	\$128,622	\$128,622	\$0	0%
520500005	Medicare	\$506,606	\$475,122	\$31,484	7%
520600005	FICA / Social Security	\$12,810	\$9,210	\$3,600	39%
520900000	Other Employee Benefits	\$14,754	\$27,725	(\$12,971)	(47)%
Total Benefits		\$1,521,352	\$1,523,781	(\$2,429)	(0)%
530100005	Audit Services	\$155,504	\$151,004	\$4,500	3%
530400010	Maintenance Services - Non Computer	\$42,000	\$20,800	\$21,200	102%
530400020	Maintenance Services - Computer	\$1,000	\$2,500	(\$1,500)	(60)%
530400030	Maintenance Services - Software Support	\$1,240,350	\$1,193,350	\$47,000	4%
530500005	Legal Services	\$136,578	\$136,578	\$0	0%
530900010	Other Contractual - Services	\$5,800,125	\$5,776,177	\$23,948	0%
Total Contractual Services		\$7,375,557	\$7,280,409	\$95,148	1%
540100110	Supplies - Office	\$23,417	\$21,106	\$2,311	11%
540100210	Instructional Supplies	\$503,877	\$309,445	\$194,432	63%
540100240	Student Supplies	\$203,727	\$376,318	(\$172,591)	(46)%
540100505	Vehicle	\$14,000	\$14,000	\$0	0%
540200005	Printing	\$22,900	\$25,349	(\$2,449)	(10)%
540200010	Copier	\$24,847	\$9,872	\$14,975	152%
540400005	Computer Software Upgrade	\$91,097	\$78,406	\$12,691	16%
540400015	Repair Materials and Supplies	\$17,000	\$12,000	\$5,000	42%
540600005	Publications and Dues	\$29,965	\$26,330	\$3,635	14%
540700005	Advertising	\$16,750	\$20,509	(\$3,759)	(18)%
540800005	Groceries	\$43,102	\$77,321	(\$34,219)	(44)%
540800010	Bakery Products	\$7,500	\$15,000	(\$7,500)	(50)%
540800015	Purchase for Resale	\$17,000	\$17,000	\$0	0%
540900505	Other Materials and Supplies	\$313,862	\$313,342	\$520	0%
540900510	Laundry	\$2,250	\$4,500	(\$2,250)	(50)%
540901005	Equipment - Non Capitalized	\$394,740	\$97,267	\$297,473	306%
Total General Meeting and Supplies		\$1,726,034	\$1,417,764	\$308,270	22%

550100005	Meeting Expense	\$57,254	\$68,084	(\$10,830)	(16)%
550100010	Meeting - Prof. Development	\$5,463	\$49,755	(\$44,292)	(89)%
550100020	Meeting - Recognition	\$5,000	\$7,759	(\$2,759)	(36)%
550200005	Travel - In State	\$145,927	\$134,357	\$11,571	9%
550200006	Travel - In State Students	\$8,074	\$19,004	(\$10,930)	(58)%
550200015	Clinical Mileage	\$0	\$1,795	(\$1,795)	(100)%
550300005	Travel - Out of State	\$294,003	\$309,873	(\$15,870)	(5)%
550300006	Travel - Out of State Students	\$25,000	\$38,000	(\$13,000)	(34)%
550900005	Volunteer Travel and Mileage	\$0	\$4,381	(\$4,381)	(100)%
Total Travel and Conference Meetings		\$540,721	\$633,007	(\$92,287)	(15)%
560200005	Rental Equipment	\$3,200	\$3,200	\$0	0%
560300000	Bond Principal	\$2,785,000	\$2,785,000	\$0	0%
560400000	Bond Interest	\$634,833	\$666,963	(\$32,130)	(5)%
560500005	General Insurance	\$648,204	\$548,204	\$100,000	18%
560600005	Installment Payment Lease Payment	\$4,000	\$4,000	\$0	0%
560700005	Property and Casualty Insurance	\$225,828	\$225,828	\$0	0%
Total Fixed Charges		\$4,301,065	\$4,233,195	\$67,870	2%
580200000	Site Improvement	\$394,475	\$414,436	(\$19,961)	(5)%
580400001	CDB 810-096-034 Replace Parking Lots	\$6,974,683	\$9,057,760	(\$2,083,077)	(23)%
580400003	CDB 810-096-033 Window Replacement	\$1,127,895	\$1,264,221	(\$136,326)	(11)%
580400004	CDB 810-096-032 R Roof Top HVAC	\$0	\$33,651	(\$33,651)	(100)%
580400005	Building Remodeling	\$10,593,000	\$7,590,302	\$3,002,698	40%
580500005	Equipment Office	\$23,400	\$23,900	(\$500)	(2)%
580600005	Equipment - Instructional > 5K	\$730,049	\$421,639	\$308,410	73%
580700005	Equipment Service	\$51,625	\$93,000	(\$41,375)	(44)%
Total Capital Outlay		\$19,895,127	\$18,898,909	\$996,218	5%
590200000	Student Grants and Scholarships	\$1,860,807	\$2,465,313	(\$604,506)	(25)%
590200001	Grants - FSEOG	\$221,439	\$221,439	\$0	0%
590200002	Grants Pell	\$15,000,000	\$15,000,000	\$0	0%
590200007	Student Tuition	\$2,072,500	\$2,070,000	\$2,500	0%
590200012	Book Scholarships	\$13,000	\$12,000	\$1,000	8%
590200013	Room & Board	\$390,500	\$319,000	\$71,500	22%
590900000	Other Expenditures	\$28,478	\$34,417	(\$5,939)	(17)%
590900010	Child Care	\$0	\$1,000	(\$1,000)	(100)%
590900015	Extrac Curricular Funding	\$21,000	\$21,000	\$0	0%
590900020	Graduation	\$78,500	\$78,500	\$0	0%
590900025	Recognition - Campus Clubs	\$5,000	\$5,000	\$0	0%
590900035	General Student Programming	\$56,002	\$59,202	(\$3,200)	(5)%
590900040	Faculty Professional Development	\$5,200	\$0	\$5,200	0%
590900088	Indirect Cost Reimbursement	\$615,947	\$450,758	\$165,189	37%
Total Other Expenditures		\$20,368,373	\$20,737,629	(\$369,256)	(2)%
710100000	Transfer To Other Funds	\$800,000	\$800,000	\$0	0%
Total Transfer to Other Funds		\$800,000	\$800,000	\$0	0%
Grand Total Non-Operating Budget		61,550,592	61,281,048	269,544	0%

VP Academic Affairs

Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$28,456	\$209,966	(\$181,510)	(86)%
510200005	Professional/Technical (Full-time)	\$655,486	\$829,432	(\$173,947)	(21)%
510200010	Professional/Technical (Part-Time)	\$33,295	\$33,895	(\$600)	(2)%
510300005	Faculty Contracts (Full-Time)	\$100,567	\$141,750	(\$41,183)	(29)%
510300010	Part-Time Contracts	\$617,505	\$685,309	(\$67,804)	(10)%
510300030	Extra Duty / Non Chair (Full-Time)	\$54,378	\$104,980	(\$50,602)	(48)%
510400005	Supervisory Staff (Full-Time)	\$158,158	\$149,310	\$8,848	6%
510400010	Supervisory Staff (Part-Time)	\$125,500	\$105,000	\$20,500	20%
510600005	Clerical (Full-Time)	\$584,227	\$537,485	\$46,741	9%
510600010	Clerical (Part-Time)	\$315,001	\$365,408	(\$50,407)	(14)%
Total Salaries		\$2,672,572	\$3,162,536	(\$489,964)	(15)%
520100105	Medical / Dental Group Life	\$221,231	\$270,758	(\$49,527)	(18)%
520100405	Group Life	\$3,187	\$4,557	(\$1,370)	(30)%
520500005	Medicare	\$13,699	\$10,929	\$2,771	25%
520900000	Other Employee Benefits	\$4,403	\$17,813	(\$13,410)	(75)%
Total Benefits		\$242,520	\$304,057	(\$61,537)	(20)%
530400010	Maintenance Services - Non Computer	\$4,500	\$4,500	\$0	0%
530400030	Maintenance Services - Software Support	\$1,240,350	\$1,193,350	\$47,000	4%
530900010	Other Contractual - Services	\$237,117	\$390,119	(\$153,002)	(39)%
Total Contractual Services		\$1,481,967	\$1,587,969	(\$106,002)	(7)%
540100110	Supplies - Office	\$10,188	\$9,811	\$377	4%
540100210	Instructional Supplies	\$494,857	\$296,517	\$198,340	67%
540100240	Student Supplies	\$116,808	\$303,518	(\$186,710)	(62)%
540200005	Printing	\$4,250	\$6,785	(\$2,535)	(37)%
540200010	Copier	\$17,750	\$2,775	\$14,975	540%
540400005	Computer Software Upgrade	\$34,400	\$32,306	\$2,094	6%
540600005	Publications and Dues	\$7,495	\$5,160	\$2,335	45%
540700005	Advertising	\$6,250	\$10,009	(\$3,759)	(38)%
540800005	Groceries	\$39,000	\$61,500	(\$22,500)	(37)%
540800010	Bakery Products	\$7,500	\$15,000	(\$7,500)	(50)%
540900505	Other Materials and Supplies	\$18,750	\$66,068	(\$47,318)	(72)%
540900510	Laundry	\$2,250	\$4,500	(\$2,250)	(50)%
540901005	Equipment - Non Capitalized	\$353,685	\$56,712	\$296,973	524%
Total General Meeting and Supplies		\$1,113,183	\$870,661	\$242,522	28%
550100005	Meeting Expense	\$21,004	\$36,126	(\$15,121)	(42)%
550100010	Meeting - Prof. Development	\$0	\$24,755	(\$24,755)	(100)%
550100020	Meeting - Recognition	\$5,000	\$7,759	(\$2,759)	(36)%
550200005	Travel - In State	\$39,502	\$41,982	(\$2,480)	(6)%
550200006	Travel - In State Students	\$0	(\$3,719)	\$3,719	(100)%
550200015	Clinical Mileage	\$0	\$1,795	(\$1,795)	(100)%
550300005	Travel - Out of State	\$14,303	\$44,458	(\$30,155)	(68)%
550900005	Volunteer Travel and Mileage	\$0	\$4,381	(\$4,381)	(100)%
Total Travel and Conference Meetings		\$79,810	\$157,535	(\$77,726)	(49)%

580600005	Equipment - Instructional > 5K	\$730,049	\$402,889	\$327,160	81%
Total Capital Outlay		\$730,049	\$402,889	\$327,160	81%
590200000	Student Grants and Scholarships	\$717,457	\$1,311,174	(\$593,717)	(45)%
590200007	Student Tuition	\$2,500	\$0	\$2,500	0%
590900000	Other Expenditures	\$8,978	\$14,917	(\$5,939)	(40)%
590900010	Child Care	\$0	\$1,000	(\$1,000)	(100)%
590900040	Faculty Professional Development	\$5,200	\$0	\$5,200	0%
590900088	Indirect Cost Reimbursement	\$423,562	\$357,445	\$66,116	18%
Total Other Expenditures		\$1,157,696	\$1,684,536	(\$526,839)	(31)%
Grand Total Non-Operating Budget		7,477,797	8,170,183	(692,386)	(8)%

Academic Innovation & Workforce Education Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Ch...
510100005	Administrative Staff (Full-Time)	\$0	\$128,481	(\$128,481)	(100)%
510200005	Professional/Technical (Full-time)	\$126,648	\$129,821	(\$3,174)	(2)%
510200010	Professional/Technical (Part-Time)	\$9,000	\$9,000	\$0	0%
510300005	Faculty Contracts (Full-Time)	\$65,600	\$69,750	(\$4,150)	(6)%
510600010	Clerical (Part-Time)	\$0	\$3,372	(\$3,372)	(100)%
Total Salaries		\$201,248	\$340,425	(\$139,178)	(41)%
520100105	Medical / Dental Group Life	\$31,158	\$71,756	(\$40,599)	(57)%
520100405	Group Life	\$807	\$1,952	(\$1,145)	(59)%
520500005	Medicare	\$3,088	\$4,790	(\$1,702)	(36)%
520900000	Other Employee Benefits	\$1,362	\$1,687	(\$324)	(19)%
Total Benefits		\$36,415	\$80,184	(\$43,770)	(55)%
530900010	Other Contractual - Services	\$25,927	\$100,431	(\$74,504)	(74)%
Total Contractual Services		\$25,927	\$100,431	(\$74,504)	(74)%
540100110	Supplies - Office	\$300	\$409	(\$109)	(27)%
540100210	Instructional Supplies	\$29,500	\$15,563	\$13,937	90%
540100240	Student Supplies	\$0	\$17,615	(\$17,615)	(100)%
540200005	Printing	\$0	\$4,535	(\$4,535)	(100)%
540400005	Computer Software Upgrade	\$0	\$7,184	(\$7,184)	(100)%
540700005	Advertising	\$0	\$2,250	(\$2,250)	(100)%
540900505	Other Materials and Supplies	\$0	\$7,756	(\$7,756)	(100)%
Total General Meeting and Supplies		\$29,800	\$55,312	(\$25,512)	(46)%
550100005	Meeting Expense	\$850	\$6,510	(\$5,660)	(87)%
550100010	Meeting - Prof. Development	\$0	\$2,350	(\$2,350)	(100)%
550200005	Travel - In State	\$8,250	\$10,420	(\$2,170)	(21)%
550300005	Travel - Out of State	\$1,756	\$11,241	(\$9,485)	(84)%
Total Travel and Conference Meetings		\$10,856	\$30,522	(\$19,666)	(64)%
580600005	Equipment - Instructional > 5K	\$183,889	\$0	\$183,889	0%
Total Capital Outlay		\$183,889	\$0	\$183,889	Infinity
590200000	Student Grants and Scholarships	\$5,000	\$65,279	(\$60,279)	(92)%
590900000	Other Expenditures	\$0	\$6,771	(\$6,771)	(100)%
590900088	Indirect Cost Reimbursement	\$61,363	\$116,736	(\$55,373)	(47)%
Total Other Expenditures		\$66,363	\$188,786	(\$122,423)	(65)%
Grand Total Non-Operating Budget		554,497	795,661	(241,164)	(30)%

Public Budget Report FY 2026

AVP Academic Innovation & Workforce Education

		Budget 2026	Budget 2025	\$ Change	% Change
Perkins AVP Academic Innovation Workforce [20805008]					
530900010	Perkins Coordinator - Other Contractual Services	\$0	\$20,000	(\$20,000)	(100)%
550200005	Perkins Coordinator - Travel - In State	\$8,250	\$8,100	\$150	2%
590900088	Perkins Coordinator - Indirect Cost Reimbursement	\$25,802	\$29,471	(\$3,669)	(12)%
Department Total		\$34,052	\$57,571	(\$23,519)	
ICCB Lumina ECP WEI [30905015]					
530900010	ICCB Lumina ECP WEI	\$0	\$1,800	(\$1,800)	(100)%
540100240	ICCB Lumina ECP WEI	\$0	\$927	(\$927)	(100)%
540400005	ICCB Lumina ECP WEI	\$0	\$6,140	(\$6,140)	(100)%
540900505	ICCB Lumina ECP WEI	\$0	\$486	(\$486)	(100)%
550100005	ICCB Lumina ECP WEI	\$0	\$2,353	(\$2,353)	(100)%
550100010	ICCB Lumina ECP WEI	\$0	\$2,350	(\$2,350)	(100)%
590900000	ICCB Lumina ECP WEI	\$0	\$1,750	(\$1,750)	(100)%
Department Total		\$0	\$15,807	(\$15,807)	
ICCB PATH [30305024]					
510100005	ICCB PATH - Administrative - Full Time	\$0	\$48,000	(\$48,000)	(100)%
510200005	ICCB PATH - Professional/Tech - Full-Time	\$0	\$53,193	(\$53,193)	(100)%
510200010	ICCB PATH - Professional/Tech - Part-Time	\$9,000	\$9,000	\$0	0%
510300005	ICCB PATH - Full-Time Faculty Contracts	\$65,600	\$69,750	(\$4,150)	(6)%
520100105	ICCB PATH - Medical / Dental	\$10,400	\$38,564	(\$28,164)	(73)%
520100405	ICCB PATH - Group Life	\$300	\$943	(\$643)	(68)%
520500005	ICCB PATH - Medicare	\$1,750	\$2,485	(\$735)	(30)%
520900000	ICCB PATH - Other Employee Benefits	\$901	\$857	\$44	5%
530900010	ICCB PATH - Other Contractual Services	\$22,050	\$64,925	(\$42,875)	(66)%
540100110	ICCB PATH - Office Supplies	\$300	\$300	\$0	0%
540100210	ICCB PATH - Instructional Supplies	\$29,500	\$15,563	\$13,937	90%
540200005	ICCB PATH - Printing	\$0	\$500	(\$500)	(100)%
540700005	ICCB PATH - Advertising	\$0	\$750	(\$750)	(100)%
540900505	ICCB PATH - Other Materials & Supplies	\$0	\$2,000	(\$2,000)	(100)%
550200005	ICCB PATH - Travel - In State	\$0	\$268	(\$268)	(100)%
580600005	ICCB PATH - Equipment - Instructional >5K	\$183,889	\$0	\$183,889	0%
590200000	ICCB PATH - Student Grants & Scholarships	\$5,000	\$5,000	\$0	0%
590900088	ICCB PATH - Indirect Cost Reimbursement	\$35,561	\$73,136	(\$37,575)	(51)%
Department Total		\$364,251	\$385,234	(\$20,983)	
Perkins Career Services [30205007]					
510200005	Perkins Career Services - Professional/Tech - Full-Time	\$26,402	\$32,688	(\$6,286)	(19)%
520100105	Perkins Career Services - Medical / Dental	\$6,178	\$7,649	(\$1,471)	(19)%
520100405	Perkins Career Services - Group Life	\$151	\$187	(\$36)	(19)%
520500005	Perkins Career Services - Medicare	\$398	\$493	(\$95)	(19)%
520900000	Perkins Career Services - Other Employee Benefits	\$137	\$170	(\$33)	(19)%
550100005	Perkins Career Services - Meeting Expense	\$0	\$1,098	(\$1,098)	(100)%

550300005	Perkins Career Services - Travel - Out Of State	\$0	\$2,266	(\$2,266)	(100)%
Department Total		\$33,266	\$44,551	(\$11,285)	
Perkins Early College [20905056]					
510200005	Perkins Early College - Professional/Tech - Full-Time	\$100,246	\$41,165	\$59,081	144%
520100105	Perkins Early College - Medical / Dental	\$14,580	\$982	\$13,598	1,385%
520100405	Perkins Early College - Group Life	\$356	\$24	\$332	1,385%
520500005	Perkins Early College - Medicare	\$940	\$63	\$876	1,385%
520900000	Perkins Early College - Other Employee Benefits	\$324	\$22	\$302	1,386%
530900010	Perkins Early College - Other Contractual Services	\$3,877	\$5,000	(\$1,123)	(22)%
540900505	Perkins Early College - Other Materials & Supplies	\$0	\$5,000	(\$5,000)	(100)%
550100005	Perkins Early College - Meeting Expense	\$850	\$1,700	(\$850)	(50)%
550300005	Perkins Early College - Travel - Out Of State	\$1,756	\$5,275	(\$3,519)	(67)%
Department Total		\$122,929	\$59,231	\$63,697	
ICCB WEI#5 [30905021]					
510200005	ICCB WEI#5 - Professional/Tech - Full-Time	\$0	\$2,776	(\$2,776)	(100)%
510600010	ICCB WEI#5 - Clerical - Part-Time	\$0	\$3,372	(\$3,372)	(100)%
520100105	ICCB WEI#5 - Medical / Dental	\$0	\$4,016	(\$4,016)	(100)%
520100405	ICCB WEI#5 - Group Life	\$0	\$315	(\$315)	(100)%
520500005	ICCB WEI#5 - Medicare	\$0	\$513	(\$513)	(100)%
520900000	ICCB WEI#5 - Other Employee Benefits	\$0	\$255	(\$255)	(100)%
530900010	ICCB WEI#5 - Other Contractual Services	\$0	\$8,706	(\$8,706)	(100)%
540100110	ICCB WEI#5 - Office Supplies	\$0	\$109	(\$109)	(100)%
540100240	ICCB WEI#5 - Student Supplies	\$0	\$16,688	(\$16,688)	(100)%
540200005	ICCB WEI#5 - Printing	\$0	\$35	(\$35)	(100)%
540400005	ICCB WEI#5 - Computer Software	\$0	\$1,045	(\$1,045)	(100)%
540900505	ICCB WEI#5 - Other Materials & Supplies	\$0	\$270	(\$270)	(100)%
550200005	ICCB WEI#5 - Travel - In State	\$0	\$87	(\$87)	(100)%
590200000	ICCB WEI#5 - Student Grants & Scholarships	\$0	\$60,279	(\$60,279)	(100)%
590900000	ICCB WEI#5 - Other Expenditures	\$0	\$5,021	(\$5,021)	(100)%
Department Total		\$0	\$103,487	(\$103,487)	
ICCB Dual Credit [30205008]					
510100005	ICCB Dual Credit - Administrative - Full Time	\$0	\$80,481	(\$80,481)	(100)%
520100105	ICCB Dual Credit - Medical / Dental	\$0	\$20,545	(\$20,545)	(100)%
520100405	ICCB Dual Credit - Group Life	\$0	\$483	(\$483)	(100)%
520500005	ICCB Dual Credit - Medicare	\$0	\$1,235	(\$1,235)	(100)%
520900000	ICCB Dual Credit - Other Employee Benefits	\$0	\$382	(\$382)	(100)%
540200005	ICCB Dual Credit - Printing	\$0	\$4,000	(\$4,000)	(100)%
540700005	ICCB Dual Credit - Advertising	\$0	\$1,500	(\$1,500)	(100)%
550100005	ICCB Dual Credit - Meeting Expense	\$0	\$1,360	(\$1,360)	(100)%
550200005	ICCB Dual Credit - Travel - In State	\$0	\$1,965	(\$1,965)	(100)%
550300005	ICCB Dual Credit - Travel - Out Of State	\$0	\$3,700	(\$3,700)	(100)%
590900088	ICCB Dual Credit - Indirect Cost Reimbursement	\$0	\$14,129	(\$14,129)	(100)%
Department Total		\$0	\$129,781	(\$129,781)	
Grand Total		\$554,497			

Adult Education

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510200005	Professional/Technical (Full-time)	\$468,236	\$496,181	(\$27,945)	(6)%
510300010	Part-Time Contracts	\$591,480	\$677,880	(\$86,400)	(13)%
510600005	Clerical (Full-Time)	\$20,535	\$0	\$20,535	0%
510600010	Clerical (Part-Time)	\$136,729	\$163,760	(\$27,031)	(17)%
Total Salaries		\$1,216,980	\$1,337,821	(\$120,841)	(9)%
520100105	Medical / Dental Group Life	\$102,580	\$63,629	\$38,951	61%
520100405	Group Life	\$334	\$0	\$334	0%
520500005	Medicare	\$881	\$0	\$881	0%
520900000	Other Employee Benefits	\$304	\$0	\$304	0%
Total Benefits		\$104,100	\$63,629	\$40,471	64%
530900010	Other Contractual - Services	\$6,910	\$16,350	(\$9,440)	(58)%
Total Contractual Services		\$6,910	\$16,350	(\$9,440)	(58)%
540100110	Supplies - Office	\$518	\$1,300	(\$782)	(60)%
540100210	Instructional Supplies	\$8,750	\$12,220	(\$3,470)	(28)%
540100240	Student Supplies	\$25,661	\$29,090	(\$3,429)	(12)%
540200010	Copier	\$0	\$200	(\$200)	(100)%
540400005	Computer Software Upgrade	\$33,800	\$21,160	\$12,640	60%
540600005	Publications and Dues	\$2,975	\$800	\$2,175	272%
540700005	Advertising	\$0	\$800	(\$800)	(100)%
540900505	Other Materials and Supplies	\$0	\$3,000	(\$3,000)	(100)%
Total General Meeting and Supplies		\$71,704	\$68,570	\$3,134	5%
550100005	Meeting Expense	\$0	\$3,425	(\$3,425)	(100)%
550200005	Travel - In State	\$7,131	\$4,318	\$2,813	65%
550200015	Clinical Mileage	\$0	\$1,795	(\$1,795)	(100)%
550300005	Travel - Out of State	\$2,467	\$0	\$2,467	0%
Total Travel and Conference Meetings		\$9,598	\$9,538	\$60	1%
580600005	Equipment - Instructional > 5K	\$4,000	\$0	\$4,000	0%
Total Capital Outlay		\$4,000	\$0	\$4,000	Infinity
590200000	Student Grants and Scholarships	\$76,303	\$103,521	(\$27,218)	(26)%
590900000	Other Expenditures	\$0	\$700	(\$700)	(100)%
590900010	Child Care	\$0	\$1,000	(\$1,000)	(100)%
590900088	Indirect Cost Reimbursement	\$261,620	\$152,887	\$108,733	71%
Total Other Expenditures		\$337,923	\$258,108	\$79,815	31%
Grand Total Non-Operating Budget		1,751,215	1,754,016	(2,801)	(0)%

Public Budget Report FY 2026

Dean of Adult Education

		Budget 2026	Budget 2025	\$ Change	% Change
Performance Grant - State [10605001]					
510200005	State Performance Grant - Professional/Tech - Full-Time	\$96,791	\$129,488	(32,697.00)	(25)%
510600010	State Performance Grant - Clerical - Part-Time	\$58,996	\$88,720	(29,724.00)	(34)%
520100105	State Performance Grant - Medical / Dental	\$43,851	\$20,856	22,995.00	110%
540100110	State Performance Grant - Office Supplies	\$0	\$1,000	(1,000.00)	(100)%
540100210	State Performance Grant - Instructional Supplies	\$0	\$2,000	(2,000.00)	(100)%
540600005	State Performance Grant - Publication & Dues	\$2,975	\$0	2,975.00	0%
540700005	State Performance Grant - Advertising	\$0	\$300	(300.00)	(100)%
550100005	State Performance Grant - Meeting Expense	\$0	\$1,160	(1,160.00)	(100)%
550200005	State Performance Grant - Travel - In State	\$1,411	\$4,318	(2,907.00)	(67)%
590200000	State Performance Grant - Student Grants & Scholarships	\$28,421	\$252	28,169.00	11,178%
590900088	State Performance Grant - Indirect Cost Reimbursement	\$61,615	\$37,146	24,469.00	66%
Department Total		\$294,060	\$285,240	\$8,820	
Adult Education - State [10605002]					
510200005	AES-ADULT ED. STATE - Professional/Tech - Full-Time	\$165,373	\$175,884	(10,511.00)	(6)%
510300010	AES-ADULT ED. STATE - Part-Time Faculty Contracts	\$328,000	\$363,150	(35,150.00)	(10)%
520100105	AES-ADULT ED. STATE - Medical / Dental	\$6,803	\$26,383	(19,580.00)	(74)%
530900010	AES-ADULT ED. STATE - Other Contractual Services	\$0	\$15,000	(15,000.00)	(100)%
540100110	AES-ADULT ED. STATE - Office Supplies	\$500	\$0	500.00	0%
540100210	AES-ADULT ED. STATE - Instructional Supplies	\$0	\$10,220	(10,220.00)	(100)%
540100240	AES-ADULT ED. STATE - Student Supplies	\$12,000	\$0	12,000.00	0%
540400005	AES-ADULT ED. STATE - Computer Software	\$33,800	\$21,160	12,640.00	60%
540900505	AES-ADULT ED. STATE - Other Materials & Supplies	\$0	\$3,000	(3,000.00)	(100)%
550200005	AES-ADULT ED. STATE - Travel - In State	\$4,309	\$0	4,309.00	0%
550300005	AES-ADULT ED. STATE - Travel - Out Of State	\$2,467	\$0	2,467.00	0%
590200000	AES-ADULT ED. STATE - Student Grants & Scholarships	\$8,520	\$13,924	(5,404.00)	(39)%
590900088	AES-ADULT ED. STATE - Indirect Cost Reimbursement	\$167,082	\$89,970	77,112.00	86%
Department Total		\$728,854	\$718,691	\$10,163	
Adult Ed - Federal [10605005]					
510200005	AEF-ADULT ED - FEDERAL - Professional/Tech - Full-Time	\$124,788	\$109,269	15,519.00	14%
510300010	AEF-ADULT ED - FEDERAL - Part-Time Faculty Contracts	\$263,480	\$314,730	(51,250.00)	(16)%
510600005	AEF-ADULT ED - FEDERAL - Clerical - Full-Time	\$20,535	\$0	20,535.00	0%
510600010	AEF-ADULT ED - FEDERAL - Clerical - Part-Time	\$75,813	\$75,040	773.00	1%
520100105	AEF-ADULT ED - FEDERAL - Medical / Dental	\$38,248	\$16,390	21,858.00	133%
540100110	AEF-ADULT ED - FEDERAL - Office Supplies	\$18	\$0	18.00	0%
540100210	AEF-ADULT ED - FEDERAL - Instructional Supplies	\$8,000	\$0	8,000.00	0%
550200005	AEF-ADULT ED - FEDERAL - Travel - In State	\$1,411	\$0	1,411.00	0%
590200000	AEF-ADULT ED - FEDERAL - Student Grants & Scholarships	\$0	\$2,246	(2,246.00)	(100)%
590900088	AEF-ADULT ED - FEDERAL - Indirect Cost Reimbursement	\$26,615	\$25,771	844.00	3%
Department Total		\$558,908	\$543,446	\$15,462	

SOS Secretary of State
[30805001]

510200005	Adult Volunteer Literacy - Professional/Tech - Full-Time	\$54,705	\$52,540	2,165.00	4%
510600010	Adult Volunteer Literacy - Clerical - Part-Time	\$1,920	\$0	1,920.00	0%
530900010	Adult Volunteer Literacy - Other Contractual Services	\$1,710	\$0	1,710.00	0%
540100210	Adult Volunteer Literacy - Instructional Supplies	\$750	\$0	750.00	0%
540100240	Adult Volunteer Literacy - Student Supplies	\$0	\$608	(608.00)	(100)%
540600005	Adult Volunteer Literacy - Publication & Dues	\$0	\$450	(450.00)	(100)%
550100005	Adult Volunteer Literacy - Meeting Expense	\$0	\$1,402	(1,402.00)	(100)%
580600005	Adult Volunteer Literacy - Equipment - Instructional >5K	\$4,000	\$0	4,000.00	0%
590900088	Adult Volunteer Literacy - Indirect Cost Reimbursement	\$6,308	\$0	6,308.00	0%
Department Total		\$69,393	\$55,000	\$14,393	

Westlake Fdn Scholarship Adult Ed Yr5
[10405013]

510200005	Westlake6 5thYR - Professional/Tech - Full-Time	\$26,579	\$29,000	(2,421.13)	(8)%
520100105	Westlake6 5thYR - Medical / Dental	\$13,678	\$0	13,677.89	0%
520100405	Westlake6 5thYR - Group Life	\$334	\$0	334.35	0%
520500005	Westlake6 5thYR - Medicare	\$881	\$0	881.46	0%
520900000	Westlake6 5thYR - Other Employee Benefits	\$304	\$0	303.95	0%
530900010	Westlake6 5thYR - Other Contractual Services	\$5,200	\$1,350	3,850.00	285%
540100110	Westlake6 5thYR - Office Supplies	\$0	\$300	(300.00)	(100)%
540100240	Westlake6 5thYR - Student Supplies	\$13,661	\$28,482	(14,820.71)	(52)%
540200010	Westlake6 5thYR - Copier Charge	\$0	\$200	(200.00)	(100)%
540600005	Westlake6 5thYR - Publication & Dues	\$0	\$350	(350.00)	(100)%
540700005	Westlake6 5thYR - Advertising	\$0	\$500	(500.01)	(100)%
550100005	Westlake6 5thYR - Meeting Expense	\$0	\$863	(863.25)	(100)%
550200015	Westlake6 5thYR - Mileage Reimb - Clinical	\$0	\$1,795	(1,794.70)	(100)%
590200000	Westlake6 5thYR - Student Grants & Scholarships	\$39,362	\$87,099	(47,736.90)	(55)%
590900000	Westlake6 5thYR - Other Expenditures	\$0	\$700	(700.00)	(100)%
590900010	Westlake6 5thYR - Child Care	\$0	\$1,000	(1,000.00)	(100)%
Department Total		\$100,000	\$151,639	(\$51,639)	

Grand Total \$1,751,215

Dean of Arts & Sciences

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510200005	Professional/Technical (Full-time)	\$0	\$111,000	(\$111,000)	(100)%
510300005	Faculty Contracts (Full-Time)	\$0	\$72,000	(\$72,000)	(100)%
510300030	Extra Duty / Non Chair (Full-Time)	\$4,032	\$56,600	(\$52,568)	(93)%
510400005	Supervisory Staff (Full-Time)	\$74,805	\$69,881	\$4,924	7%
510400010	Supervisory Staff (Part-Time)	\$125,500	\$105,000	\$20,500	20%
510600005	Clerical (Full-Time)	\$471,624	\$448,954	\$22,670	5%
510600010	Clerical (Part-Time)	\$123,200	\$145,037	(\$21,837)	(15)%
Total Salaries		\$799,161	\$1,008,472	(\$209,311)	(21)%
520100105	Medical / Dental Group Life	\$52,100	\$112,456	(\$60,356)	(54)%
520100405	Group Life	\$1,160	\$2,045	(\$885)	(43)%
520500005	Medicare	\$7,500	\$4,662	\$2,838	61%
520900000	Other Employee Benefits	\$2,100	\$2,652	(\$552)	(21)%
Total Benefits		\$62,860	\$121,815	(\$58,955)	(48)%
530400010	Maintenance Services - Non Computer	\$4,500	\$4,500	\$0	0%
530900010	Other Contractual - Services	\$72,000	\$194,521	(\$122,521)	(63)%
Total Contractual Services		\$76,500	\$199,021	(\$122,521)	(62)%
540100110	Supplies - Office	\$400	\$400	\$0	0%
540100210	Instructional Supplies	\$22,925	\$21,925	\$1,000	5%
540100240	Student Supplies	\$0	\$34,610	(\$34,610)	(100)%
540200005	Printing	\$250	\$250	\$0	0%
540200010	Copier	\$550	\$575	(\$25)	(4)%
540400005	Computer Software Upgrade	\$0	\$2,784	(\$2,784)	(100)%
540600005	Publications and Dues	\$2,000	\$1,560	\$440	28%
540700005	Advertising	\$0	\$1,000	(\$1,000)	(100)%
540800005	Groceries	\$15,000	\$13,500	\$1,500	11%
540900505	Other Materials and Supplies	\$14,000	\$19,476	(\$5,476)	(28)%
Total General Meeting and Supplies		\$55,125	\$96,080	(\$40,955)	(43)%
550100005	Meeting Expense	\$500	\$6,000	(\$5,500)	(92)%
550100010	Meeting - Prof. Development	\$0	\$1,000	(\$1,000)	(100)%
550200005	Travel - In State	\$250	\$3,093	(\$2,843)	(92)%
550300005	Travel - Out of State	\$0	\$13,638	(\$13,638)	(100)%
Total Travel and Conference Meetings		\$750	\$23,731	(\$22,981)	(97)%
590900088	Indirect Cost Reimbursement	\$0	\$32,337	(\$32,337)	(100)%
Total Other Expenditures		\$0	\$32,337	(\$32,337)	(100)%
Grand Total Non-Operating Budget		994,396	1,481,456	(487,061)	(33)%

Public Budget Report FY 2026

Dean of Arts and Sciences

		Budget 2026	Budget 2025	\$ Change	% Change
Perkins - Visual Communications [10105050]					
510300030	VIC - PERKINS - FT Extra Duty Non-Chair/Coor	\$4,032	\$4,032	0.00	0%
540100210	VIC - PERKINS - Instructional Supplies	\$19,925	\$19,925	0.00	0%
Department Total		\$23,957	\$23,957	\$0	
Child Care Ext Services [60300505]					
510600005	Child Care Ext Services - Clerical - Full-Time	\$0	\$71,443	(71,443.00)	(100)%
520100105	Child Care Ext Services - Medical / Dental	\$0	\$5,606	(5,606.00)	(100)%
520500005	Child Care Ext Services - Medicare	\$0	\$961	(961.00)	(100)%
540200010	Child Care Ext Services - Copier Charge	\$0	\$25	(25.00)	(100)%
540800005	Child Care Ext Services - Groceries	\$0	\$1,000	(1,000.00)	(100)%
540900505	Child Care Ext Services - Other Materials & Supplies	\$0	\$400	(400.00)	(100)%
Department Total		\$0	\$79,435	(\$79,435)	
Child Development Center [60300510]					
510400005	Child Development Center - Supervisory Staff - Full-Time	\$74,805	\$69,881	4,924.00	7%
510600005	Child Development Center - Clerical - Full-Time	\$428,421	\$88,935	339,486.00	382%
510600010	Child Development Center - Clerical - Part-Time	\$96,600	\$96,600	0.00	0%
520100105	Child Development Center - Medical / Dental	\$42,000	\$32,000	10,000.00	31%
520100405	Child Development Center - Group Life	\$1,010	\$1,010	0.00	0%
520500005	Child Development Center - Medicare	\$5,000	\$0	5,000.00	0%
520900000	Child Development Center - Other Employee Benefits	\$2,100	\$1,188	912.00	77%
530400010	Child Development Center - Maintenance Services	\$500	\$500	0.00	0%
530900010	Child Development Center - Other Contractual Services	\$72,000	\$40,000	32,000.00	80%
540100110	Child Development Center - Office Supplies	\$300	\$300	0.00	0%
540100210	Child Development Center - Instructional Supplies	\$3,000	\$2,000	1,000.00	50%
540200005	Child Development Center - Printing	\$250	\$250	0.00	0%
540200010	Child Development Center - Copier Charge	\$500	\$500	0.00	0%
540600005	Child Development Center - Publication & Dues	\$2,000	\$1,500	500.00	33%
540800005	Child Development Center - Groceries	\$15,000	\$10,000	5,000.00	50%
540900505	Child Development Center - Other Materials & Supplies	\$10,000	\$6,500	3,500.00	54%
550100005	Child Development Center - Meeting Expense	\$500	\$500	0.00	0%
550200005	Child Development Center - Travel - In State	\$250	\$250	0.00	0%
Department Total		\$754,236	\$351,914	\$402,322	
Child Care Toddler [60300525]					
510300030	Child Care Toddler - FT Extra Duty Non-Chair/Coor	\$0	\$1,410	(1,410.00)	(100)%
510600005	Child Care Toddler - Clerical - Full-Time	\$0	\$247,529	(247,529.00)	(100)%
520100105	Child Care Toddler - Medical / Dental	\$0	\$31,596	(31,596.00)	(100)%
520500005	Child Care Toddler - Medicare	\$0	\$971	(971.00)	(100)%
520900000	Child Care Toddler - Other Employee Benefits	\$0	\$523	(523.00)	(100)%
530900010	Child Care Toddler - Other Contractual Services	\$0	\$15,000	(15,000.00)	(100)%
540200010	Child Care Toddler - Copier Charge	\$0	\$50	(50.00)	(100)%
540600005	Child Care Toddler - Publication & Dues	\$0	\$60	(60.00)	(100)%

540800005	Child Care Toddler - Groceries	\$0	\$2,500	(2,500.00)	(100)%
540900505	Child Care Toddler - Other Materials & Supplies	\$0	\$1,500	(1,500.00)	(100)%
Department Total		\$0	\$301,139	(\$301,139)	

Collins Center Pool
[60900510]

510400010	Collins Center Pool - Supervisory Staff - Part-time	\$125,500	\$105,000	20,500.00	20%
510600005	Collins Center Pool - Clerical - Full-Time	\$43,203	\$41,047	2,156.00	5%
510600010	Collins Center Pool - Clerical - Part-Time	\$26,600	\$23,437	3,163.00	13%
520100105	Collins Center Pool - Medical / Dental	\$10,100	\$900	9,200.00	1,022%
520100405	Collins Center Pool - Group Life	\$150	\$0	150.00	0%
520500005	Collins Center Pool - Medicare	\$2,500	\$0	2,500.00	0%
530400010	Collins Center Pool - Maintenance Services	\$4,000	\$4,000	0.00	0%
540100110	Collins Center Pool - Office Supplies	\$100	\$100	0.00	0%
540200010	Collins Center Pool - Copier Charge	\$50	\$0	50.00	0%
540900505	Collins Center Pool - Other Materials & Supplies	\$4,000	\$4,000	0.00	0%
Department Total		\$216,203	\$178,484	\$37,719	

Early Childhood Education
[20905054]

510200005	ICCB ECACE Early Childhood - Professional/Tech - Full-Time	\$0	\$111,000	(111,000.00)	(100)%
510300005	ICCB ECACE Early Childhood - Full-Time Faculty Contracts	\$0	\$70,000	(70,000.00)	(100)%
510300030	ICCB ECACE Early Childhood - FT Extra Duty Non-Chair/Coor	\$0	\$51,158	(51,158.00)	(100)%
510600010	ICCB ECACE Early Childhood - Clerical - Part-Time	\$0	\$25,000	(25,000.00)	(100)%
520100105	ICCB ECACE Early Childhood - Medical / Dental	\$0	\$42,354	(42,354.00)	(100)%
520100405	ICCB ECACE Early Childhood - Group Life	\$0	\$1,035	(1,035.00)	(100)%
520500005	ICCB ECACE Early Childhood - Medicare	\$0	\$2,730	(2,730.00)	(100)%
520900000	ICCB ECACE Early Childhood - Other Employee Benefits	\$0	\$941	(941.00)	(100)%
530900010	ICCB ECACE Early Childhood - Other Contractual Services	\$0	\$139,521	(139,521.00)	(100)%
540100240	ICCB ECACE Early Childhood - Student Supplies	\$0	\$34,610	(34,610.00)	(100)%
540400005	ICCB ECACE Early Childhood - Computer Software	\$0	\$2,784	(2,784.00)	(100)%
540700005	ICCB ECACE Early Childhood - Advertising	\$0	\$1,000	(1,000.00)	(100)%
540900505	ICCB ECACE Early Childhood - Other Materials & Supplies	\$0	\$1,000	(1,000.00)	(100)%
550100005	ICCB ECACE Early Childhood - Meeting Expense	\$0	\$5,500	(5,500.00)	(100)%
550100010	ICCB ECACE Early Childhood - Meeting Expense-Prof Dev	\$0	\$1,000	(1,000.00)	(100)%
550200005	ICCB ECACE Early Childhood - Travel - In State	\$0	\$2,843	(2,843.00)	(100)%
550300005	ICCB ECACE Early Childhood - Travel - Out Of State	\$0	\$6,000	(6,000.00)	(100)%
590900088	ICCB ECACE Early Childhood - Indirect Cost Reimbursement	\$0	\$31,080	(31,080.00)	(100)%
Department Total		\$0	\$529,556	(\$529,556)	

Open Educational Resources
[20905055]

510300005	IL SCOERs Support Creation Ope - Full-Time Faculty Contracts	\$0	\$2,000	(2,000.00)	(100)%
540900505	IL SCOERs Support Creation Ope - Other Materials & Supplies	\$0	\$6,076	(6,076.25)	(100)%
550300005	IL SCOERs Support Creation Ope - Travel - Out Of State	\$0	\$7,638	(7,638.00)	(100)%
590900088	IL SCOERs Support Creation Ope - Indirect Cost Reimbursement	\$0	\$1,257	(1,257.34)	(100)%
Department Total		\$0	\$16,972	(\$16,972)	

Grand Total 994,395.64

Dean of Business & Technology

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Ch...
510100005	Administrative Staff (Full-Time)	\$28,456	\$54,988	(\$26,532)	(48)%
510200005	Professional/Technical (Full-time)	\$29,652	\$63,346	(\$33,694)	(53)%
510300010	Part-Time Contracts	\$3,000	\$7,429	(\$4,429)	(60)%
510300030	Extra Duty / Non Chair (Full-Time)	\$28,346	\$26,380	\$1,966	7%
510600005	Clerical (Full-Time)	\$43,326	\$41,165	\$2,161	5%
510600010	Clerical (Part-Time)	\$0	\$19,734	(\$19,734)	(100)%
Total Salaries		\$132,780	\$213,041	(\$80,261)	(38)%
520100105	Medical / Dental Group Life	\$26,810	\$22,917	\$3,893	17%
520100405	Group Life	\$655	\$560	\$95	17%
520500005	Medicare	\$1,728	\$1,477	\$251	17%
520900000	Other Employee Benefits	\$596	\$13,474	(\$12,878)	(96)%
Total Benefits		\$29,789	\$38,428	(\$8,640)	(22)%
530900010	Other Contractual - Services	\$69,792	\$25,952	\$43,840	169%
Total Contractual Services		\$69,792	\$25,952	\$43,840	169%
540100210	Instructional Supplies	\$166,422	\$140,245	\$26,178	19%
540100240	Student Supplies	\$90	\$2,552	(\$2,462)	(96)%
540400005	Computer Software Upgrade	\$0	\$878	(\$878)	(100)%
540700005	Advertising	\$0	\$208	(\$208)	(100)%
540800005	Groceries	\$24,000	\$48,000	(\$24,000)	(50)%
540800010	Bakery Products	\$7,500	\$15,000	(\$7,500)	(50)%
540900505	Other Materials and Supplies	\$4,750	\$35,835	(\$31,085)	(87)%
540900510	Laundry	\$2,250	\$4,500	(\$2,250)	(50)%
540901005	Equipment - Non Capitalized	\$0	\$4,406	(\$4,406)	(100)%
Total General Meeting and Supplies		\$205,012	\$251,624	(\$46,612)	(19)%
550100005	Meeting Expense	\$1,125	\$3,481	(\$2,356)	(68)%
550100010	Meeting - Prof. Development	\$0	\$21,404	(\$21,404)	(100)%
550200005	Travel - In State	\$12,539	\$14,499	(\$1,960)	(14)%
550200006	Travel - In State Students	\$0	(\$3,719)	\$3,719	(100)%
550300005	Travel - Out of State	\$0	\$9,788	(\$9,788)	(100)%
Total Travel and Conference Meetings		\$13,664	\$45,454	(\$31,790)	(70)%
580600005	Equipment - Instructional > 5K	\$328,813	\$328,555	\$258	0%
Total Capital Outlay		\$328,813	\$328,555	\$258	0%
590200000	Student Grants and Scholarships	\$0	\$23,808	(\$23,808)	(100)%
590900040	Faculty Professional Development	\$5,200	\$0	\$5,200	0%
590900088	Indirect Cost Reimbursement	\$44,177	\$40,544	\$3,633	9%
Total Other Expenditures		\$49,377	\$64,352	(\$14,975)	(23)%
Grand Total Non-Operating Budget		829,226	967,405	(138,179)	(14)%

Public Budget Report FY 2026

Dean of Business and Technology

		Budget 2026	Budget 2025	\$ Change	% Change
Perkins Business Technology [10205003]					
510100005	Perkins Business/Technology - Administrative - Full Time	\$28,456	\$54,988	(26,531.50)	(48)%
510200005	Perkins Business/Technology - Professional/Tech - Full-Time	\$29,652	\$27,239	2,413.00	9%
510300030	Perkins Business/Technology - FT Extra Duty Non-Chair/Coor	\$7,846	\$8,880	(1,034.00)	(12)%
510600005	Perkins Business/Technology - Clerical - Full-Time	\$43,326	\$41,165	2,161.00	5%
520100105	Perkins Business/Technology - Medical / Dental	\$26,810	\$22,917	3,892.75	17%
520100405	Perkins Business/Technology - Group Life	\$655	\$560	95.16	17%
520500005	Perkins Business/Technology - Medicare	\$1,728	\$1,477	250.87	17%
520900000	Perkins Business/Technology - Other Employee Benefits	\$596	\$509	86.51	17%
530900010	Perkins Business/Technology - Other Contractual Services	\$13,000	\$25,265	(12,265.40)	(49)%
540100210	Perkins Business/Technology - Instructional Supplies	\$31,675	\$40,305	(8,629.53)	(21)%
540900505	Perkins Business/Technology - Other Materials & Supplies	\$3,000	\$31,022	(28,021.93)	(90)%
540901005	Perkins Business/Technology - Computer Equipment <5K	\$0	\$4,400	(4,400.00)	(100)%
550100005	Perkins Business/Technology - Meeting Expense	\$1,125	\$8,580	(7,455.00)	(87)%
550200005	Perkins Business/Technology - Travel - In State	\$12,539	\$8,556	3,983.00	47%
550300005	Perkins Business/Technology - Travel - Out Of State	\$0	\$4,975	(4,975.00)	(100)%
580600005	Perkins Business/Technology - Equipment - Instructional >5K	\$26,574	\$52,280	(25,706.00)	(49)%
Department Total		\$226,981	\$333,117	(\$106,136)	
ICATT [40205009]					
540100240	DofL IMA IAAC ICATT - Student Supplies	\$90	\$504	(413.96)	(82)%
Department Total		\$90	\$504	(\$414)	
HIA Staff Dining [60100510]					
540800005	HIA Staff Dining - Groceries	\$24,000	\$48,000	(24,000.00)	(50)%
540800010	HIA Staff Dining - Bakery Products	\$7,500	\$15,000	(7,500.00)	(50)%
540900505	HIA Staff Dining - Other Materials & Supplies	\$1,750	\$3,500	(1,750.00)	(50)%
540900510	HIA Staff Dining - Laundry	\$2,250	\$4,500	(2,250.00)	(50)%
Department Total		\$35,500	\$71,000	(\$35,500)	
Trades School Grant [40405008]					
530900010	ICCB Trades School Program - Other Contractual Services	\$0	\$687	(686.50)	(100)%
540100240	ICCB Trades School Program - Student Supplies	\$0	\$2,048	(2,048.02)	(100)%
540400005	ICCB Trades School Program - Computer Software	\$0	\$878	(878.00)	(100)%
540700005	ICCB Trades School Program - Advertising	\$0	\$208	(208.49)	(100)%
540901005	ICCB Trades School Program - Computer Equipment <5K	\$0	\$6	(6.00)	(100)%
550100005	ICCB Trades School Program - Meeting Expense	\$0	(\$5,099)	5,098.63	(100)%
550200005	ICCB Trades School Program - Travel - In State	\$0	\$4,991	(4,990.62)	(100)%
550200006	ICCB Trades School Program - Travel In State Students	\$0	(\$3,719)	3,719.00	(100)%

ICCB Rev UP EV Community College Initiative Charging into EV
[10905002]

510300010	ICCB Rev Up EV Charging - Part-Time Faculty Contracts	\$0	\$4,500	(4,500.00)	(100)%
510300030	ICCB Rev Up EV Charging - FT Extra Duty Non-Chair/Coor	\$0	\$17,500	(17,500.00)	(100)%
540100210	ICCB Rev Up EV Charging - Instructional Supplies	\$0	\$99,940	(99,940.14)	(100)%
540900505	ICCB Rev Up EV Charging - Other Materials & Supplies	\$0	\$1,313	(1,313.00)	(100)%
540901006	ICCB Rev Up EV Charging - Other non-cap equip not comput	\$0	\$15,158	(15,158.00)	(100)%
550100010	ICCB Rev Up EV Charging - Meeting Expense-Prof Dev	\$0	\$21,404	(21,404.35)	(100)%
550200005	ICCB Rev Up EV Charging - Travel - In State	\$0	\$953	(952.83)	(100)%
550300005	ICCB Rev Up EV Charging - Travel - Out Of State	\$0	\$4,813	(4,812.59)	(100)%
580600005	ICCB Rev Up EV Charging - Equipment - Instructional >5K	\$0	\$276,275	(276,275.00)	(100)%
590900088	ICCB Rev Up EV Charging - Indirect Cost Reimbursement	\$0	\$40,544	(40,543.50)	(100)%
Department Total		\$0	\$482,399	(\$482,399)	

ICCB Rev UP EV Community College Initiative Charging into EV3
[10905003]

510300010	ICCB Rev UP EV Round3 - Part-Time Faculty Contracts	\$3,000	\$0	3,000.00	0%
510300030	ICCB Rev UP EV Round3 - FT Extra Duty Non-Chair/Coor	\$20,500	\$0	20,500.00	0%
530900010	ICCB Rev UP EV Round3 - Other Contractual Services	\$19,700	\$0	19,700.00	0%
540100210	ICCB Rev UP EV Round3 - Instructional Supplies	\$60,906	\$0	60,906.00	0%
540901006	ICCB Rev UP EV Round3 - Other non-cap equip not comput	\$6,000	\$0	6,000.00	0%
580600005	ICCB Rev UP EV Round3 - Equipment - Instructional >5K	\$302,239	\$0	302,239.00	0%
590900040	ICCB Rev UP EV Round3 - Faculty Prof Development	\$5,200	\$0	5,200.00	0%
590900088	ICCB Rev UP EV Round3 - Indirect Cost Reimbursement	\$18,404	\$0	18,404.00	0%
Department Total		\$435,949	\$0	\$435,949	

Innovative Bridge Transition IBT
[20205002]

510200005	ICCB Innovative Bridge - Professional/Tech - Full-Time	\$0	\$36,107	(36,107.00)	(100)%
510300010	ICCB Innovative Bridge - Part-Time Faculty Contracts	\$0	\$2,929	(2,928.96)	(100)%
510600010	ICCB Innovative Bridge - Clerical - Part-Time	\$0	\$19,734	(19,734.00)	(100)%
520900000	ICCB Innovative Bridge - Other Employee Benefits	\$0	\$12,965	(12,964.90)	(100)%
530900010	ICCB Innovative Bridge - Other Contractual Services	\$37,092	\$0	37,092.00	0%
540100210	ICCB Innovative Bridge - Instructional Supplies	\$73,841	\$0	73,841.41	0%
590200000	ICCB Innovative Bridge - Student Grants & Scholarships	\$0	\$23,808	(23,808.00)	(100)%
590900088	ICCB Innovative Bridge - Indirect Cost Reimbursement	\$25,773	\$0	25,772.87	0%
Department Total		\$136,706	\$95,543	\$41,163	

Grand Total \$835,226

Dean of Continuing Education

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510200005	Professional/Technical (Full-time)	\$30,951	\$29,085	\$1,866	6%
510200010	Professional/Technical (Part-Time)	\$24,295	\$24,895	(\$600)	(2)%
510300010	Part-Time Contracts	\$23,025	\$0	\$23,025	0%
510300030	Extra Duty / Non Chair (Full-Time)	\$12,000	\$12,000	\$0	0%
510600005	Clerical (Full-Time)	\$48,742	\$47,366	\$1,375	3%
510600010	Clerical (Part-Time)	\$55,072	\$33,504	\$21,567	64%
Total Salaries		\$194,085	\$146,850	\$47,234	32%
530400030	Maintenance Services - Software Support	\$300	\$300	\$0	0%
530900010	Other Contractual - Services	\$34,155	\$23,110	\$11,045	48%
Total Contractual Services		\$34,455	\$23,410	\$11,045	47%
540100110	Supplies - Office	\$1,975	\$3,712	(\$1,737)	(47)%
540100210	Instructional Supplies	\$6,530	\$585	\$5,945	1,017%
540400005	Computer Software Upgrade	\$600	\$300	\$300	100%
540600005	Publications and Dues	\$2,420	\$2,700	(\$280)	(10)%
540700005	Advertising	\$6,250	\$5,750	\$500	9%
540901005	Equipment - Non Capitalized	\$306	\$306	\$0	0%
Total General Meeting and Supplies		\$18,080	\$13,352	\$4,728	35%
550100005	Meeting Expense	\$6,000	\$4,650	\$1,350	29%
550100020	Meeting - Recognition	\$5,000	\$7,759	(\$2,759)	(36)%
550200005	Travel - In State	\$11,332	\$9,652	\$1,680	17%
550300005	Travel - Out of State	\$10,080	\$9,791	\$289	3%
550900005	Volunteer Travel and Mileage	\$0	\$4,381	(\$4,381)	(100)%
Total Travel and Conference Meetings		\$32,412	\$36,232	(\$3,820)	(11)%
580600005	Equipment - Instructional > 5K	\$39,832	\$0	\$39,832	0%
Total Capital Outlay		\$39,832	\$0	\$39,832	Infinity
590900088	Indirect Cost Reimbursement	\$23,706	\$14,942	\$8,764	59%
Total Other Expenditures		\$23,706	\$14,942	\$8,764	59%
Grand Total Non-Operating Budget		342,569	234,787	107,783	46%

Public Budget Report FY 2026

Dean of Continuing Education

		Budget 2026	Budget 2025	\$ Change	% Change
CNS-RSVP [40405001]					
510200005	CNS-RSVP- 4/24 - 3/25 - Professional/Tech - Full-Time	\$13,805	\$13,805	0.00	0%
510200010	CNS-RSVP- 4/24 - 3/25 - Professional/Tech - Part-Time	\$3,145	\$3,145	0.00	0%
510600005	CNS-RSVP- 4/24 - 3/25 - Clerical - Full-Time	\$24,056	\$24,056	0.00	0%
530900010	CNS-RSVP- 4/24 - 3/25 - Other Contractual Services	\$400	\$400	0.00	0%
540100110	CNS-RSVP- 4/24 - 3/25 - Office Supplies	\$601	\$601	0.00	0%
540400005	CNS-RSVP- 4/24 - 3/25 - Computer Software	\$300	\$300	0.00	0%
540600005	CNS-RSVP- 4/24 - 3/25 - Publication & Dues	\$125	\$125	0.00	0%
540700005	CNS-RSVP- 4/24 - 3/25 - Advertising	\$250	\$250	0.00	0%
540901005	CNS-RSVP- 4/24 - 3/25 - Computer Equipment <5K	\$306	\$306	0.00	0%
550100005	CNS-RSVP- 4/24 - 3/25 - Meeting Expense	\$3,000	\$3,000	0.00	0%
550200005	CNS-RSVP- 4/24 - 3/25 - Travel - In State	\$1,345	\$1,345	0.00	0%
550300005	CNS-RSVP- 4/24 - 3/25 - Travel - Out Of State	\$2,500	\$2,500	0.00	0%
Department Total		\$49,833	\$49,833	\$0	
Retired Senior Volunteer Program [40405003]					
510200010	LTR-RSVP-Leyden Township - Professional/Tech - Part-Time	\$6,400	\$0	6,400.00	0%
510600010	LTR-RSVP-Leyden Township - Clerical - Part-Time	\$0	\$6,000	(6,000.00)	(100)%
550200005	LTR-RSVP-Leyden Township - Travel - In State	\$1,100	\$1,100	0.00	0%
Department Total		\$7,500	\$7,100	\$400	
CNS-RSVP [40405004]					
510200005	CNS-RSVP 04/25-03/26 - Professional/Tech - Full-Time	\$17,146	\$15,280	1,866.45	12%
510200010	CNS-RSVP 04/25-03/26 - Professional/Tech - Part-Time	\$0	\$7,000	(7,000.00)	(100)%
510600005	CNS-RSVP 04/25-03/26 - Clerical - Full-Time	\$24,686	\$23,310	1,375.48	6%
530900010	CNS-RSVP 04/25-03/26 - Other Contractual Services	\$35	\$200	(165.03)	(83)%
540100110	CNS-RSVP 04/25-03/26 - Office Supplies	\$478	\$2,215	(1,737.29)	(78)%
540400005	CNS-RSVP 04/25-03/26 - Computer Software	\$300	\$0	300.00	0%
540600005	CNS-RSVP 04/25-03/26 - Publication & Dues	\$70	\$350	(280.00)	(80)%
540700005	CNS-RSVP 04/25-03/26 - Advertising	\$0	\$500	(500.00)	(100)%
550100005	CNS-RSVP 04/25-03/26 - Meeting Expense	\$3,000	\$1,650	1,350.00	82%
550100020	CNS-RSVP 04/25-03/26 - Meeting Exp - Recognition Dnnr	\$0	\$2,759	(2,758.61)	(100)%
550200005	CNS-RSVP 04/25-03/26 - Travel - In State	\$3,680	\$2,000	1,680.30	84%
550300005	CNS-RSVP 04/25-03/26 - Travel - Out Of State	\$1,400	\$1,111	289.00	26%
550900005	CNS-RSVP 04/25-03/26 - Volunteer Travel&Mileage Reimb	\$0	\$4,381	(4,380.91)	(100)%
Department Total		\$50,795	\$60,756	(\$9,961)	
State Retired Senior Volunteer [40405005]					
510200010	State Retired Volunteer - Professional/Tech - Part-Time	\$14,750	\$14,750	0.00	0%
530400030	State Retired Volunteer - Software Support & Maintenance	\$300	\$300	0.00	0%
540100110	State Retired Volunteer - Office Supplies	\$895	\$895	0.00	0%
550100020	State Retired Volunteer - Meeting Exp - Recognition Dnnr	\$5,000	\$5,000	0.00	0%
550200005	State Retired Volunteer - Travel - In State	\$4,224	\$4,224	0.00	0%
Department Total		\$25,169	\$25,169	\$0	

ICCB Non-credit Workforce
[30905024]

510300030	ICCB Non-Credit Workforce - FT Extra Duty Non-Chair/Coor	\$12,000	\$12,000	0.00	0%
510600010	ICCB Non-Credit Workforce - Clerical - Part-Time	\$27,504	\$27,504	0.00	0%
530900010	ICCB Non-Credit Workforce - Other Contractual Services	\$22,510	\$22,510	0.00	0%
540100210	ICCB Non-Credit Workforce - Instructional Supplies	\$585	\$585	0.00	0%
540600005	ICCB Non-Credit Workforce - Publication & Dues	\$2,225	\$2,225	0.00	0%
540700005	ICCB Non-Credit Workforce - Advertising	\$5,000	\$5,000	0.00	0%
550200005	ICCB Non-Credit Workforce - Travel - In State	\$983	\$983	0.00	0%
550300005	ICCB Non-Credit Workforce - Travel - Out Of State	\$6,180	\$6,180	0.00	0%
590900088	ICCB Non-Credit Workforce - Indirect Cost Reimbursement	\$14,942	\$14,942	0.00	0%
Department Total		\$91,929	\$91,929	\$0	

ICCB Non-credit Workforce
[30905029]

510300010	ICCB Non-Credit Workforce Trai - Part-Time Faculty Contracts	\$11,505	\$0	11,505.00	0%
510600010	ICCB Non-Credit Workforce Trai - Clerical - Part-Time	\$27,567	\$0	27,567.20	0%
530900010	ICCB Non-Credit Workforce Trai - Other Contractual Services	\$6,730	\$0	6,730.00	0%
540100210	ICCB Non-Credit Workforce Trai - Instructional Supplies	\$5,945	\$0	5,945.10	0%
540700005	ICCB Non-Credit Workforce Trai - Advertising	\$1,000	\$0	1,000.00	0%
580600005	ICCB Non-Credit Workforce Trai - Equipment - Instructional >	\$39,832	\$0	39,832.00	0%
590900088	ICCB Non-Credit Workforce Trai - Indirect Cost Reimbursement	\$8,764	\$0	8,764.00	0%
Department Total		\$101,343	\$0	\$101,343	

SparkForce Camp
[10305025]

510300010	SparkForce Camp - Part-Time Faculty Contracts	\$11,520	\$0	11,520.00	0%
530900010	SparkForce Camp - Other Contractual Services	\$4,480	\$0	4,480.00	0%
Department Total		\$16,000	\$0	\$16,000	

Grand Total \$342,569

Dean of Health Careers

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$0	\$26,498	(\$26,498)	(100)%
510300005	Faculty Contracts (Full-Time)	\$34,967	\$0	\$34,967	0%
510300030	Extra Duty / Non Chair (Full-Time)	\$10,000	\$10,000	\$0	0%
510400005	Supervisory Staff (Full-Time)	\$83,353	\$79,429	\$3,924	5%
Total Salaries		\$128,320	\$115,926	\$12,393	11%
520100105	Medical / Dental Group Life	\$8,584	\$0	\$8,584	0%
520100405	Group Life	\$230	\$0	\$230	0%
520500005	Medicare	\$503	\$0	\$503	0%
520900000	Other Employee Benefits	\$41	\$0	\$41	0%
Total Benefits		\$9,357	\$0	\$9,357	Infinity
530900010	Other Contractual - Services	\$28,333	\$29,755	(\$1,422)	(5)%
Total Contractual Services		\$28,333	\$29,755	(\$1,422)	(5)%
540100110	Supplies - Office	\$6,995	\$3,990	\$3,005	75%
540100210	Instructional Supplies	\$260,730	\$105,980	\$154,750	146%
540100240	Student Supplies	\$91,057	\$219,652	(\$128,595)	(59)%
540200005	Printing	\$4,000	\$2,000	\$2,000	100%
540200010	Copier	\$17,200	\$2,000	\$15,200	760%
540600005	Publications and Dues	\$100	\$100	\$0	0%
540901005	Equipment - Non Capitalized	\$303,379	\$2,000	\$301,379	15,069%
Total General Meeting and Supplies		\$683,461	\$335,722	\$347,739	104%
550100005	Meeting Expense	\$12,529	\$12,059	\$471	4%
Total Travel and Conference Meetings		\$12,529	\$12,059	\$471	4%
580600005	Equipment - Instructional > 5K	\$173,515	\$74,334	\$99,181	133%
Total Capital Outlay		\$173,515	\$74,334	\$99,181	133%
590200000	Student Grants and Scholarships	\$636,154	\$1,118,566	(\$482,412)	(43)%
590200007	Student Tuition	\$2,500	\$0	\$2,500	0%
590900000	Other Expenditures	\$8,978	\$7,445	\$1,532	21%
590900088	Indirect Cost Reimbursement	\$32,696	\$0	\$32,696	0%
Total Other Expenditures		\$680,328	\$1,126,011	(\$445,683)	(40)%
Grand Total Non-Operating Budget		1,715,843	1,693,807	22,036	1%

Public Budget Report FY 2026

Dean of Health Careers

		Budget 2026	Budget 2025	\$ Change	% Change
WHF2 Westlake Health [10405007]					
540100110	Westlake CO 9-10 - Office Supplies	\$1,000	\$1,000	0.00	0%
540100240	Westlake CO 9-10 - Student Supplies	\$5,000	\$95,569	(90,568.59)	(95)%
540200005	Westlake CO 9-10 - Printing	\$500	\$500	0.00	0%
540200010	Westlake CO 9-10 - Copier Charge	\$500	\$500	0.00	0%
540600005	Westlake CO 9-10 - Publication & Dues	\$50	\$50	0.00	0%
540901005	Westlake CO 9-10 - Computer Equipment <5K	\$500	\$500	0.00	0%
550100005	Westlake CO 9-10 - Meeting Expense	\$1,000	\$1,000	0.00	0%
590200000	Westlake CO 9-10 - Student Grants & Scholarships	\$55,960	\$372,461	(316,501.87)	(85)%
590900000	Westlake CO 9-10 - Other Expenditures	\$0	\$2,142	(2,142.39)	(100)%
Department Total		\$64,510	\$473,722	(\$409,213)	
STN - Perkins Surgical Tech [10405003]					
510100005	STN-PERKINS-Health Career - Administrative - Full Time	\$0	\$26,498	(26,497.50)	(100)%
530900010	STN-PERKINS-Health Career - Other Contractual Services	\$18,333	\$19,755	(1,422.00)	(7)%
540100210	STN-PERKINS-Health Career - Instructional Supplies	\$113,011	\$95,980	17,031.00	18%
580600005	STN-PERKINS-Health Career - Equipment - Instructional >5K	\$173,515	\$74,334	99,181.00	133%
Department Total		\$304,859	\$216,567	\$88,293	
WH2-Westlake Health [90105011]					
540100110	WHF Co 9-10 Westlake Health - Office Supplies	\$1,000	\$1,000	0.00	0%
540100240	WHF Co 9-10 Westlake Health - Student Supplies	\$17,588	\$17,588	0.00	0%
540200005	WHF Co 9-10 Westlake Health - Printing	\$500	\$500	0.00	0%
540200010	WHF Co 9-10 Westlake Health - Copier Charge	\$500	\$500	0.00	0%
540600005	WHF Co 9-10 Westlake Health - Publication & Dues	\$50	\$50	0.00	0%
540901005	WHF Co 9-10 Westlake Health - Computer Equipment <5K	\$500	\$500	0.00	0%
590200000	WHF Co 9-10 Westlake Health - Student Grants & Scholarships	\$67,241	\$67,241	0.00	0%
590900000	WHF Co 9-10 Westlake Health - Other Expenditures	\$1,757	\$1,757	0.00	0%
Department Total		\$89,137	\$89,137	\$0	
Westlake Fdn-High School Yr1 [10405014]					
510300030	Westlake CO11 - FT Extra Duty Non-Chair/Coor	\$5,000	\$5,000	0.00	0%
510400005	Westlake CO11 - Supervisory Staff - Full-Time	\$42,052	\$38,128	3,923.99	10%
530900010	Westlake CO11 - Other Contractual Services	\$5,000	\$5,000	0.00	0%
540100110	Westlake CO11 - Office Supplies	\$1,000	\$995	4.79	0%
540100210	Westlake CO11 - Instructional Supplies	\$3,810	\$5,000	(1,190.00)	(24)%
540100240	Westlake CO11 - Student Supplies	\$13,812	\$54,338	(40,526.29)	(75)%
540200005	Westlake CO11 - Printing	\$500	\$500	0.00	0%
540200010	Westlake CO11 - Copier Charge	\$500	\$500	0.00	0%
540901005	Westlake CO11 - Computer Equipment <5K	\$500	\$500	0.00	0%
550100005	Westlake CO11 - Meeting Expense	\$3,000	\$5,529	(2,529.35)	(46)%
590200000	Westlake CO11 - Student Grants & Scholarships	\$224,077	\$392,486	(168,409.68)	(43)%
590900000	Westlake CO11 - Other Expenditures	\$3,000	\$1,825	1,174.70	64%
Department Total		\$302,251	\$509,803	(\$207,552)	

Westlake Health Foundation
[10405015]

510300030	Westlake Foundation Co11 - FT Extra Duty Non-Chair/Coor	\$5,000	\$5,000	0.00	0%
510400005	Westlake Foundation Co11 - Supervisory Staff - Full-Time	\$41,300	\$41,300	0.00	0%
530900010	Westlake Foundation Co11 - Other Contractual Services	\$5,000	\$5,000	0.00	0%
540100110	Westlake Foundation Co11 - Office Supplies	\$3,995	\$995	3,000.00	301%
540100210	Westlake Foundation Co11 - Instructional Supplies	\$75,000	\$5,000	70,000.00	1,400%
540100240	Westlake Foundation Co11 - Student Supplies	\$54,657	\$52,157	2,500.00	5%
540200005	Westlake Foundation Co11 - Printing	\$2,500	\$500	2,000.00	400%
540200010	Westlake Foundation Co11 - Copier Charge	\$15,700	\$500	15,200.00	3,040%
540901005	Westlake Foundation Co11 - Computer Equipment <5K	\$301,879	\$500	301,378.80	60,276%
550100005	Westlake Foundation Co11 - Meeting Expense	\$8,529	\$5,529	3,000.00	54%
590200000	Westlake Foundation Co11 - Student Grants & Scholarships	\$288,877	\$286,377	2,500.00	1%
590200007	Westlake Foundation Co11 - Student Tuition	\$2,500	\$0	2,500.00	0%
590900000	Westlake Foundation Co11 - Other Expenditures	\$4,220	\$1,720	2,500.00	145%
Department Total		\$809,158	\$404,579	\$404,579	

Cosmetology Trade School
[10405017]

510300005	ICCB Cosmetology - Full-Time Faculty Contracts	\$34,967	\$0	34,967.00	0%
520100105	ICCB Cosmetology - Medical / Dental	\$8,584	\$0	8,584.07	0%
520100405	ICCB Cosmetology - Group Life	\$230	\$0	229.68	0%
520500005	ICCB Cosmetology - Medicare	\$503	\$0	502.53	0%
520900000	ICCB Cosmetology - Other Employee Benefits	\$41	\$0	40.50	0%
540100210	ICCB Cosmetology - Instructional Supplies	\$68,909	\$0	68,909.19	0%
590900088	ICCB Cosmetology - Indirect Cost Reimbursement	\$32,696	\$0	32,696.13	0%
Department Total		\$145,929	\$0	\$145,929	

Grand Total \$1,715,843

VP Enrollment Management & Student Affairs

Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Ch...
510200005	Professional/Technical (Full-time)	\$0	\$64,107	(\$64,107)	(100)%
510200010	Professional/Technical (Part-Time)	\$46,120	\$46,120	\$0	0%
510300010	Part-Time Contracts	\$31,755	\$34,684	(\$2,929)	(8)%
510300030	Extra Duty / Non Chair (Full-Time)	\$3,000	\$4,500	(\$1,500)	(33)%
510400005	Supervisory Staff (Full-Time)	\$23,610	\$207,416	(\$183,806)	(89)%
510600005	Clerical (Full-Time)	\$11,500	\$13,458	(\$1,958)	(15)%
510600010	Clerical (Part-Time)	\$62,325	\$112,932	(\$50,607)	(45)%
510800010	Federal Work Study	\$211,865	\$231,604	(\$19,739)	(9)%
510900000	Other Salaries	\$500	\$500	\$0	0%
Total Salaries		\$390,675	\$715,322	(\$324,647)	(45)%
520100105	Medical / Dental Group Life	\$0	\$8,000	(\$8,000)	(100)%
520100405	Group Life	\$0	\$200	(\$200)	(100)%
520500005	Medicare	\$0	\$470	(\$470)	(100)%
520900000	Other Employee Benefits	\$0	\$13,165	(\$13,165)	(100)%
Total Benefits		\$0	\$21,835	(\$21,835)	(100)%
530100005	Audit Services	\$1,000	\$1,000	\$0	0%
530400010	Maintenance Services - Non Computer	\$500	\$500	\$0	0%
530900010	Other Contractual - Services	\$219,690	\$209,189	\$10,501	5%
Total Contractual Services		\$221,190	\$210,689	\$10,501	5%
540100110	Supplies - Office	\$8,817	\$6,945	\$1,872	27%
540100210	Instructional Supplies	\$76,026	\$560	\$75,465	13,467%
540100505	Vehicle	\$14,000	\$14,000	\$0	0%
540200005	Printing	\$9,650	\$10,764	(\$1,114)	(10)%
540200010	Copier	\$4,147	\$4,147	\$0	0%
540400005	Computer Software Upgrade	\$19,597	\$19,000	\$597	3%
540600005	Publications and Dues	\$3,800	\$3,800	\$0	0%
540900505	Other Materials and Supplies	\$7,167	\$6,648	\$520	8%
540901005	Equipment - Non Capitalized	\$11,755	\$11,755	\$0	0%
Total General Meeting and Supplies		\$154,959	\$77,618	\$77,341	100%
550100005	Meeting Expense	\$26,039	\$21,648	\$4,391	20%
550100010	Meeting - Prof. Development	\$5,463	\$25,000	(\$19,537)	(78)%
550200005	Travel - In State	\$10,000	\$11,560	(\$1,560)	(13)%
550200006	Travel - In State Students	\$8,074	\$22,723	(\$14,649)	(64)%
550300005	Travel - Out of State	\$28,800	\$29,715	(\$915)	(3)%
550300006	Travel - Out of State Students	\$25,000	\$38,000	(\$13,000)	(34)%
Total Travel and Conference Meetings		\$103,376	\$148,647	(\$45,271)	(30)%
560600005	Installment Payment Lease Payment	\$4,000	\$4,000	\$0	0%
Total Fixed Charges		\$4,000	\$4,000	\$0	0%

590200000	Student Grants and Scholarships	\$117,817	\$96,214	\$21,603	22%
590200001	Grants - FSEOG	\$221,439	\$221,439	\$0	0%
590200002	Grants Pell	\$15,000,000	\$15,000,000	\$0	0%
590200007	Student Tuition	\$2,070,000	\$2,070,000	\$0	0%
590900000	Other Expenditures	\$19,500	\$19,500	\$0	0%
590900015	Extrac Curricular Funding	\$21,000	\$21,000	\$0	0%
590900020	Graduation	\$78,500	\$78,500	\$0	0%
590900025	Recognition - Campus Clubs	\$5,000	\$5,000	\$0	0%
590900035	General Student Programming	\$56,002	\$56,002	\$0	0%
590900088	Indirect Cost Reimbursement	\$59,890	\$58,657	\$1,233	2%
Total Other Expenditures		\$17,649,148	\$17,626,312	\$22,836	0%
710100000	Transfer To Other Funds	\$800,000	\$800,000	\$0	0%
Total Transfer to Other Funds		\$800,000	\$800,000	\$0	0%
Grand Total Non-Operating Budget		19,323,348	19,604,423	(281,075)	(1)%

Dean of Academic Success

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510200005	Professional/Technical (Full-time)	\$0	\$36,107	(\$36,107)	(100)%
510300010	Part-Time Contracts	\$31,755	\$34,684	(\$2,929)	(8)%
510400005	Supervisory Staff (Full-Time)	\$23,610	\$207,416	(\$183,806)	(89)%
510600005	Clerical (Full-Time)	\$11,500	\$13,458	(\$1,958)	(15)%
510600010	Clerical (Part-Time)	\$27,275	\$77,882	(\$50,607)	(65)%
Total Salaries		\$94,140	\$369,548	(\$275,408)	(75)%
520900000	Other Employee Benefits	\$0	\$12,965	(\$12,965)	(100)%
Total Benefits		\$0	\$12,965	(\$12,965)	(100)%
530900010	Other Contractual - Services	\$146,689	\$153,189	(\$6,500)	(4)%
Total Contractual Services		\$146,689	\$153,189	(\$6,500)	(4)%
540100210	Instructional Supplies	\$74,402	\$560	\$73,841	13,177%
540200005	Printing	\$400	\$1,514	(\$1,114)	(74)%
540400005	Computer Software Upgrade	\$14,445	\$12,000	\$2,445	20%
540900505	Other Materials and Supplies	\$398	\$398	\$0	0%
540901005	Equipment - Non Capitalized	\$1,855	\$1,855	\$0	0%
Total General Meeting and Supplies		\$91,499	\$16,326	\$75,173	460%
550100005	Meeting Expense	\$7,500	\$7,500	\$0	0%
550200005	Travel - In State	\$2,500	\$4,060	(\$1,560)	(38)%
550200006	Travel - In State Students	\$8,074	\$22,723	(\$14,649)	(64)%
550300005	Travel - Out of State	\$6,800	\$7,715	(\$915)	(12)%
550300006	Travel - Out of State Students	\$25,000	\$38,000	(\$13,000)	(34)%
Total Travel and Conference Meetings		\$49,874	\$79,999	(\$30,125)	(38)%
590200000	Student Grants and Scholarships	\$40,406	\$64,214	(\$23,808)	(37)%
590900088	Indirect Cost Reimbursement	\$59,288	\$38,657	\$20,631	53%
Total Other Expenditures		\$99,694	\$102,871	(\$3,177)	(3)%
Grand Total Non-Operating Budget		481,896	734,898	(253,002)	(34)%

Public Budget Report FY 2026

Dean of Academic Success

		Budget 2026	Budget 2025	\$ Change	% Change
ICCB Perkins Academic Success [20805002]					
530900010	ICCB Perkins Federal - Other Contractual Services	\$100,119	\$143,711	(\$43,592)	(30)%
540400005	ICCB Perkins Federal - Computer Software	\$14,445	\$12,000	\$2,445	20%
Department Total		\$114,564	\$155,711	(\$41,147)	
TRIO Student Support Services [30205001]					
510400005	DOE SSS-STUDENT SUPPORT - Supervisory Staff - Full-Time	\$13,610	\$177,000	(\$163,390)	(92)%
510600005	DOE SSS-STUDENT SUPPORT - Clerical - Full-Time	\$11,500	\$11,500	\$0	0%
510600010	DOE SSS-STUDENT SUPPORT - Clerical - Part-Time	\$22,000	\$44,000	(\$22,000)	(50)%
530900010	DOE SSS-STUDENT SUPPORT - Other Contractual Services	\$3,000	\$3,000	\$0	0%
540200005	DOE SSS-STUDENT SUPPORT - Printing	\$400	\$400	\$0	0%
550100005	DOE SSS-STUDENT SUPPORT - Meeting Expense	\$7,500	\$7,500	\$0	0%
550200005	DOE SSS-STUDENT SUPPORT - Travel - In State	\$2,500	\$2,500	\$0	0%
550200006	DOE SSS-STUDENT SUPPORT - Travel In State Students	\$8,074	\$8,074	\$0	0%
550300005	DOE SSS-STUDENT SUPPORT - Travel - Out Of State	\$6,800	\$6,800	\$0	0%
550300006	DOE SSS-STUDENT SUPPORT - Travel Out of State Student	\$25,000	\$25,000	\$0	0%
590900088	DOE SSS-STUDENT SUPPORT - Indirect Cost Reimbursement	\$19,616	\$19,616	\$0	0%
Department Total		\$120,000	\$305,390	(\$185,390)	
Student Support Services [30200525]					
510400005	Student Support Services - Supervisory Staff - Full-Time	\$10,000	\$30,416	(\$20,416)	(67)%
510600005	Student Support Services - Clerical - Full-Time	\$0	\$1,958	(\$1,958)	(100)%
510600010	Student Support Services - Clerical - Part-Time	\$0	\$8,873	(\$8,873)	(100)%
540200005	Student Support Services - Printing	\$0	\$1,114	(\$1,114)	(100)%
550200005	Student Support Services - Travel - In State	\$0	\$1,560	(\$1,560)	(100)%
550200006	Student Support Services - Travel In State Students	\$0	\$14,649	(\$14,649)	(100)%
550300005	Student Support Services - Travel - Out Of State	\$0	\$915	(\$915)	(100)%
550300006	Student Support Services - Travel Out of State Student	\$0	\$13,000	(\$13,000)	(100)%
590900088	Student Support Services - Indirect Cost Reimbursement	\$0	\$5,142	(\$5,142)	(100)%
Department Total		\$10,000	\$77,628	(\$67,628)	
ICCB Innovative Bridge Transition IBT [20205002]					
510200005	ICCB Innovative Bridge - Professional/Tech - Full-Time	\$0	\$36,107	(\$36,107)	(100)%
510300010	ICCB Innovative Bridge - Part-Time Faculty Contracts	\$0	\$2,929	(\$2,929)	(100)%
510600010	ICCB Innovative Bridge - Clerical - Part-Time	\$0	\$19,734	(\$19,734)	(100)%
520900000	ICCB Innovative Bridge - Other Employee Benefits	\$0	\$12,965	(\$12,965)	(100)%
530900010	ICCB Innovative Bridge - Other Contractual Services	\$37,092	\$0	\$37,092	0%
540100210	ICCB Innovative Bridge - Instructional Supplies	\$73,841	\$0	\$73,841	0%
590200000	ICCB Innovative Bridge - Student Grants & Scholarships	\$0	\$23,808	(\$23,808)	(100)%
590900088	ICCB Innovative Bridge - Indirect Cost Reimbursement	\$25,773	\$0	\$25,773	0%
Department Total		\$136,706	\$95,543	\$41,163	

ICCB Innovative Bridge Transition2
[20205003]

510300010	ICCB Innovative Bridge Trans2 - Part-Time Faculty Contracts	\$31,755	\$31,755	\$0	0%
510600010	ICCB Innovative Bridge Trans2 - Clerical - Part-Time	\$5,275	\$5,275	\$0	0%
530900010	ICCB Innovative Bridge Trans2 - Other Contractual Services	\$6,478	\$6,478	\$0	0%
540100210	ICCB Innovative Bridge Trans2 - Instructional Supplies	\$560	\$560	\$0	0%
540900505	ICCB Innovative Bridge Trans2 - Other Materials & Supplies	\$398	\$398	\$0	0%
540901005	ICCB Innovative Bridge Trans2 - Computer Equipment <5K	\$1,855	\$1,855	\$0	0%
590200000	ICCB Innovative Bridge Trans2 - Student Grants & Scholarship	\$40,406	\$40,406	\$0	0%
590900088	ICCB Innovative Bridge Trans2 - Indirect Cost Reimbursement	\$13,899	\$13,899	\$0	0%
Department Total		\$100,626	\$100,626	\$0	

Grand Total \$481,896

Dean of Retention & Student Engagement

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510200005	Professional/Technical (Full-time)	\$0	\$28,000	(\$28,000)	(100)%
510200010	Professional/Technical (Part-Time)	\$10,125	\$10,125	\$0	0%
510300030	Extra Duty / Non Chair (Full-Time)	\$0	\$1,500	(\$1,500)	(100)%
510800010	Federal Work Study	\$211,865	\$231,604	(\$19,739)	(9)%
Total Salaries		\$221,990	\$271,229	(\$49,239)	(18)%
520100105	Medical / Dental Group Life	\$0	\$8,000	(\$8,000)	(100)%
520100405	Group Life	\$0	\$200	(\$200)	(100)%
520500005	Medicare	\$0	\$470	(\$470)	(100)%
520900000	Other Employee Benefits	\$0	\$200	(\$200)	(100)%
Total Benefits		\$0	\$8,870	(\$8,870)	(100)%
530900010	Other Contractual - Services	\$600	\$600	\$0	0%
Total Contractual Services		\$600	\$600	\$0	0%
540100110	Supplies - Office	\$2,000	\$2,000	\$0	0%
540901005	Equipment - Non Capitalized	\$2,000	\$2,000	\$0	0%
Total General Meeting and Supplies		\$4,000	\$4,000	\$0	0%
550300005	Travel - Out of State	\$2,000	\$2,000	\$0	0%
Total Travel and Conference Meetings		\$2,000	\$2,000	\$0	0%
590200000	Student Grants and Scholarships	\$0	\$14,000	(\$14,000)	(100)%
590200001	Grants - FSEOG	\$221,439	\$221,439	\$0	0%
590200002	Grants Pell	\$15,000,000	\$15,000,000	\$0	0%
590200007	Student Tuition	\$2,070,000	\$2,070,000	\$0	0%
590900088	Indirect Cost Reimbursement	\$0	\$20,000	(\$20,000)	(100)%
Total Other Expenditures		\$17,291,439	\$17,325,439	(\$34,000)	(0)%
Grand Total Non-Operating Budget		17,520,029	17,612,138	(92,109)	(1)%

		Budget 2026	Budget 2025	\$ Change	% Change
IL Monetary Award Program [90105001]					
590200007	IL-MAP-Monetary Award Program - Student Tuition	\$1,500,000	\$1,500,000	0.00	0%
	Department Total	\$1,500,000	\$1,500,000	\$0	
National Guard [90105003]					
590200007	National Guard - Student Tuition	\$30,000	\$30,000	0.00	0%
	Department Total	\$30,000	\$30,000	\$0	
Pell [90105004]					
590200001	Pell Grants - Grants - FSEOG	\$221,439	\$221,439	0.00	0%
590200002	Pell Grants - Grants - Pell	\$15,000,000	\$15,000,000	0.00	0%
	Department Total	\$15,221,439	\$15,221,439	\$0	
Post 911 G.I. Bill [90105005]					
590200007	Post 911 G.I. Bill - Student Tuition	\$300,000	\$300,000	0.00	0%
	Department Total	\$300,000	\$300,000	\$0	
Illinois Veterans [90105007]					
590200007	Veterans - Student Tuition	\$225,000	\$225,000	0.00	0%
	Department Total	\$225,000	\$225,000	\$0	
Illinois MIA POW Scholarship [90105008]					
590200007	IL MIA POW Scholarship - Student Tuition	\$15,000	\$15,000	0.00	0%
	Department Total	\$15,000	\$15,000	\$0	
Financial Aid Administration [30405004]					
510200010	Financial Aid Administration - Professional/Tech - Part-Time	\$10,125	\$10,125	0.00	0%
540100110	Financial Aid Administration - Office Supplies	\$2,000	\$2,000	0.00	0%
540901005	Financial Aid Administration - Computer Equipment <5K	\$2,000	\$2,000	0.00	0%
550300005	Financial Aid Administration - Travel - Out Of State	\$2,000	\$2,000	0.00	0%
	Department Total	\$16,125	\$16,125	\$0	

Federal Work Study
[30405007]

510800010	Federal Work Study - Fed College Work Study Payroll	\$211,865	\$231,604 (19,739.23)	(9)%
	Department Total	\$211,865	\$231,604 (\$19,739)	

PEN - Perkins Enrollment
[20905001]

530900010	PEN - Perkins Enrollment - Other Contractual Services	\$600	\$600 0.00	0%
	Department Total	\$600	\$600 \$0	

College Bridge
[30905017]

510200005	ICCB College Bridge - Professional/Tech - Full-Time	\$0	\$28,000 (28,000.00)	(100)%
510300030	ICCB College Bridge - FT Extra Duty Non-Chair/Coor	\$0	\$1,500 (1,500.00)	(100)%
520100105	ICCB College Bridge - Medical / Dental	\$0	\$8,000 (8,000.00)	(100)%
520100405	ICCB College Bridge - Group Life	\$0	\$200 (200.00)	(100)%
520500005	ICCB College Bridge - Medicare	\$0	\$470 (470.00)	(100)%
520900000	ICCB College Bridge - Other Employee Benefits	\$0	\$200 (200.00)	(100)%
590200000	ICCB College Bridge - Student Grants & Scholarships	\$0	\$14,000 (14,000.00)	(100)%
590900088	ICCB College Bridge - Indirect Cost Reimbursement	\$0	\$20,000 (20,000.00)	(100)%
	Department Total	\$0	\$72,370 (\$72,370)	

Grand Total \$17,520,029

Dean of Students

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510200010	Professional/Technical (Part-Time)	\$35,995	\$35,995	\$0	0%
510300030	Extra Duty / Non Chair (Full-Time)	\$3,000	\$3,000	\$0	0%
510600010	Clerical (Part-Time)	\$35,050	\$35,050	\$0	0%
510900000	Other Salaries	\$500	\$500	\$0	0%
Total Salaries		\$74,545	\$74,545	\$0	0%
530100005	Audit Services	\$1,000	\$1,000	\$0	0%
530400010	Maintenance Services - Non Computer	\$500	\$500	\$0	0%
530900010	Other Contractual - Services	\$72,401	\$55,400	\$17,001	31%
Total Contractual Services		\$73,901	\$56,900	\$17,001	30%
540100110	Supplies - Office	\$6,817	\$4,945	\$1,872	38%
540100210	Instructional Supplies	\$1,624	\$0	\$1,624	0%
540100505	Vehicle	\$14,000	\$14,000	\$0	0%
540200005	Printing	\$9,250	\$9,250	\$0	0%
540200010	Copier	\$4,147	\$4,147	\$0	0%
540400005	Computer Software Upgrade	\$5,152	\$7,000	(\$1,848)	(26)%
540600005	Publications and Dues	\$3,800	\$3,800	\$0	0%
540900505	Other Materials and Supplies	\$6,770	\$6,250	\$520	8%
540901005	Equipment - Non Capitalized	\$7,900	\$7,900	\$0	0%
Total General Meeting and Supplies		\$59,460	\$57,292	\$2,168	4%
550100005	Meeting Expense	\$18,539	\$14,148	\$4,391	31%
550100010	Meeting - Prof. Development	\$5,463	\$25,000	(\$19,537)	(78)%
550200005	Travel - In State	\$7,500	\$7,500	\$0	0%
550300005	Travel - Out of State	\$20,000	\$20,000	\$0	0%
Total Travel and Conference Meetings		\$51,502	\$66,648	(\$15,146)	(23)%
560600005	Installment Payment Lease Payment	\$4,000	\$4,000	\$0	0%
Total Fixed Charges		\$4,000	\$4,000	\$0	0%
590200000	Student Grants and Scholarships	\$77,411	\$18,000	\$59,411	330%
590900000	Other Expenditures	\$19,500	\$19,500	\$0	0%
590900015	Extrac Curricular Funding	\$21,000	\$21,000	\$0	0%
590900020	Graduation	\$78,500	\$78,500	\$0	0%
590900025	Recognition - Campus Clubs	\$5,000	\$5,000	\$0	0%
590900035	General Student Programming	\$56,002	\$56,002	\$0	0%
590900088	Indirect Cost Reimbursement	\$602	\$0	\$602	0%
Total Other Expenditures		\$258,015	\$198,002	\$60,013	30%
710100000	Transfer To Other Funds	\$800,000	\$800,000	\$0	0%
Total Transfer to Other Funds		\$800,000	\$800,000	\$0	0%
Grand Total Non-Operating Budget		1,321,423	1,257,387	64,036	5%

Public Budget Report FY 2026

Dean of Students

		Budget 2026	Budget 2025	\$ Change	% Change
Fifth Ave. Journal [30600510]					
510300030	Fifth Ave. Journal - FT Extra Duty Non-Chair/Coor	\$3,000	\$3,000	\$0	0%
510600010	Fifth Ave. Journal - Clerical - Part-Time	\$35,050	\$35,050	\$0	0%
540100110	Fifth Ave. Journal - Office Supplies	\$629	\$629	\$0	0%
540200005	Fifth Ave. Journal - Printing	\$9,250	\$9,250	\$0	0%
540400005	Fifth Ave. Journal - Computer Software	\$1,500	\$1,500	\$0	0%
540901005	Fifth Ave. Journal - Computer Equipment <5K	\$3,000	\$3,000	\$0	0%
Department Total		\$52,429	\$52,429	\$0	
Program Board [30600520]					
510900000	Program Board - Other Salaries	\$500	\$500	\$0	0%
540100110	Program Board - Office Supplies	\$1,893	\$1,893	\$0	0%
540900505	Program Board - Other Materials & Supplies	\$750	\$750	\$0	0%
550100005	Program Board - Meeting Expense	\$2,648	\$2,648	\$0	0%
590900000	Program Board - Other Expenditures	\$8,000	\$8,000	\$0	0%
590900025	Program Board - Recognition - Campus Clubs	\$5,000	\$5,000	\$0	0%
590900035	Program Board - General Student Programming	\$56,002	\$56,002	\$0	0%
Department Total		\$74,793	\$74,793	\$0	
Student Life [30600525]					
510200010	Student Life - Professional/Tech - Part-Time	\$35,995	\$35,995	\$0	0%
530400010	Student Life - Maintenance Services	\$500	\$500	\$0	0%
540100110	Student Life - Office Supplies	\$986	\$986	\$0	0%
540100505	Student Life - Vehicle Supplies	\$10,000	\$10,000	\$0	0%
540200010	Student Life - Copier Charge	\$4,000	\$4,000	\$0	0%
540600005	Student Life - Publication & Dues	\$3,000	\$3,000	\$0	0%
540900505	Student Life - Other Materials & Supplies	\$500	\$500	\$0	0%
540901005	Student Life - Computer Equipment <5K	\$4,900	\$4,900	\$0	0%
550100005	Student Life - Meeting Expense	\$6,500	\$6,500	\$0	0%
550200005	Student Life - Travel - In State	\$7,500	\$7,500	\$0	0%
550300005	Student Life - Travel - Out Of State	\$20,000	\$20,000	\$0	0%
560600005	Student Life - Install Pymt Lease/Purch	\$4,000	\$4,000	\$0	0%
590900000	Student Life - Other Expenditures	\$500	\$500	\$0	0%
590900015	Student Life - Extra Curricular Funding	\$17,500	\$17,500	\$0	0%
590900020	Student Life - Graduation	\$78,500	\$78,500	\$0	0%
710100000	Student Life - Transfers To Other Funds	\$800,000	\$800,000	\$0	0%
Department Total		\$994,381	\$994,381	\$0	
Student Senate [30600530]					
530100005	Student Senate - Audit Services	\$1,000	\$1,000	\$0	0%
540100110	Student Senate - Office Supplies	\$1,437	\$1,437	\$0	0%
540100505	Student Senate - Vehicle Supplies	\$4,000	\$4,000	\$0	0%
540200010	Student Senate - Copier Charge	\$147	\$147	\$0	0%

540400005	Student Senate - Computer Software	\$500	\$500	\$0	0%
540600005	Student Senate - Publication & Dues	\$800	\$800	\$0	0%
540900505	Student Senate - Other Materials & Supplies	\$5,000	\$5,000	\$0	0%
550100005	Student Senate - Meeting Expense	\$5,000	\$5,000	\$0	0%
590200000	Student Senate - Student Grants & Scholarships	\$18,000	\$18,000	\$0	0%
590900000	Student Senate - Other Expenditures	\$11,000	\$11,000	\$0	0%
590900015	Student Senate - Extra Curricular Funding	\$3,500	\$3,500	\$0	0%
Department Total		\$50,384	\$50,384	\$0	

II Coop Work Study
[30905001]

530900010	II Coop Work Study - Other Contractual Services	\$0	\$18,000	(\$18,000)	(100)%
Department Total		\$0	\$18,000	(\$18,000)	

ICW2 - Illinois Cooperative Work
[30905003]

530900010	ICW2-Illinois Cooperative Work - Other Contractual Services	\$11,600	\$17,400	(\$5,800)	(33)%
Department Total		\$11,600	\$17,400	(\$5,800)	

ICCB Mental Health Supplemental
[30305023]

530900010	ICCB Mental Health Supplementa - Other Contractual Services	\$6,167	\$20,000	(\$13,833)	(69)%
540400005	ICCB Mental Health Supplementa - Computer Software	\$3,152	\$5,000	(\$1,848)	(37)%
550100005	ICCB Mental Health Supplementa - Meeting Expense	\$4,391	\$0	\$4,391	0%
550100010	ICCB Mental Health Supplementa - Meeting Expense-Prof Dev	\$5,463	\$25,000	(\$19,537)	(78)%
Department Total		\$19,173	\$50,000	(\$30,827)	

Trojan Transportation
[30905020]

530900010	ECMC Lyft Fund - Other Contractual Services	\$9,742	\$0	\$9,742	0%
Department Total		\$9,742	\$0	\$9,742	

Mental Health Early Action on Campus Support Expansion
[30305025]

530900010	ICCB Mental Health Early Actio - Other Contractual Services	\$44,892	\$0	\$44,892	0%
540100110	ICCB Mental Health Early Actio - Office Supplies	\$1,872	\$0	\$1,872	0%
540100210	ICCB Mental Health Early Actio - Instructional Supplies	\$1,624	\$0	\$1,624	0%
540900505	ICCB Mental Health Early Actio - Other Materials & Supplies	\$520	\$0	\$520	0%
590200000	ICCB Mental Health Early Actio - Student Grants & Scholarshi	\$36,022	\$0	\$36,022	0%
590900088	ICCB Mental Health Early Actio - Indirect Cost Reimbursement	\$602	\$0	\$602	0%
Department Total		\$85,532	\$0	\$85,532	

Homelessness & Housing Insecurity Support Pilo Grant
[30905030]

590200000	Homelessness & Housing Insecul - Student Grants & Scholarshi	\$23,389	\$0	\$23,389	0%
Department Total		\$23,389	\$0	\$23,389	

Grand Total 1,321,422.98

VP of Business Services

Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$202,581	\$193,857	\$8,724	5%
510200005	Professional/Technical (Full-time)	\$206,529	\$246,306	(\$39,777)	(16)%
510200010	Professional/Technical (Part-Time)	\$95,375	\$94,675	\$700	1%
510300030	Extra Duty / Non Chair (Full-Time)	\$251,000	\$213,000	\$38,000	18%
510400005	Supervisory Staff (Full-Time)	\$254,917	\$307,846	(\$52,929)	(17)%
510600005	Clerical (Full-Time)	\$210,410	\$204,221	\$6,189	3%
510600010	Clerical (Part-Time)	\$105,154	\$108,754	(\$3,600)	(3)%
510600015	Clerical (Overtime)	\$4,500	\$4,500	\$0	0%
510700010	Custodial/Engineers/Police (Part-Time)	\$10,000	\$10,000	\$0	0%
510900000	Other Salaries	\$102,112	\$102,112	\$0	0%
Total Salaries		\$1,442,578	\$1,485,271	(\$42,693)	(3)%
520100105	Medical / Dental Group Life	\$111,500	\$89,714	\$21,786	24%
520100405	Group Life	\$3,448	\$2,903	\$545	19%
520500005	Medicare	\$9,340	\$3,900	\$5,440	139%
520600005	FICA / Social Security	\$12,810	\$9,210	\$3,600	39%
520900000	Other Employee Benefits	\$6,585	\$5,570	\$1,015	18%
Total Benefits		\$143,683	\$111,297	\$32,386	29%
530400010	Maintenance Services - Non Computer	\$37,000	\$15,800	\$21,200	134%
530400020	Maintenance Services - Computer	\$1,000	\$2,500	(\$1,500)	(60)%
530900010	Other Contractual - Services	\$297,990	\$292,903	\$5,087	2%
Total Contractual Services		\$335,990	\$311,203	\$24,787	8%
540100110	Supplies - Office	\$4,000	\$4,000	\$0	0%
540200005	Printing	\$8,500	\$7,000	\$1,500	21%
540200010	Copier	\$2,950	\$2,950	\$0	0%
540400005	Computer Software Upgrade	\$27,500	\$17,500	\$10,000	57%
540400015	Repair Materials and Supplies	\$17,000	\$12,000	\$5,000	42%
540600005	Publications and Dues	\$18,670	\$17,370	\$1,300	7%
540700005	Advertising	\$10,500	\$10,500	\$0	0%
540800015	Purchase for Resale	\$17,000	\$17,000	\$0	0%
540900505	Other Materials and Supplies	\$247,250	\$224,750	\$22,500	10%
540901005	Equipment - Non Capitalized	\$7,300	\$6,800	\$500	7%
Total General Meeting and Supplies		\$360,670	\$319,870	\$40,800	13%
550100005	Meeting Expense	\$4,010	\$2,810	\$1,200	43%
550200005	Travel - In State	\$89,750	\$78,100	\$11,650	15%
550300005	Travel - Out of State	\$250,900	\$235,700	\$15,200	6%
Total Travel and Conference Meetings		\$344,660	\$316,610	\$28,050	9%
560200005	Rental Equipment	\$3,200	\$3,200	\$0	0%
Total Fixed Charges		\$3,200	\$3,200	\$0	0%

580200000	Site Improvement	\$307,000	\$307,000	\$0	0%
580400001	CDB 810-096-034 Replace Parking Lots	\$2,140,891	\$4,817,593	(\$2,676,702)	(56)%
580400003	CDB 810-096-033 Window Replacement	\$1,127,895	\$1,264,221	(\$136,326)	(11)%
580400004	CDB 810-096-032 R Roof Top HVAC	\$0	\$33,651	(\$33,651)	(100)%
580400005	Building Remodeling	\$1,593,000	\$1,534,850	\$58,150	4%
580500005	Equipment Office	\$23,400	\$23,900	(\$500)	(2)%
580700005	Equipment Service	\$51,625	\$93,000	(\$41,375)	(44)%
Total Capital Outlay		\$5,243,811	\$8,074,215	(\$2,830,404)	(35)%
590200000	Student Grants and Scholarships	\$552,510	\$412,400	\$140,110	34%
590200012	Book Scholarships	\$13,000	\$12,000	\$1,000	8%
590200013	Room & Board	\$390,500	\$319,000	\$71,500	22%
Total Other Expenditures		\$956,010	\$743,400	\$212,610	29%
Grand Total Non-Operating Budget		8,830,602	11,365,066	(2,534,464)	(22)%

VP of Business Services

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
510100005	Administrative Staff (Full-Time)	\$202,581	\$193,857	\$8,724	5%
510200005	Professional/Technical (Full-time)	\$206,529	\$246,306	(\$39,777)	(16)%
510200010	Professional/Technical (Part-Time)	\$95,375	\$94,675	\$700	1%
510300030	Extra Duty / Non Chair (Full-Time)	\$251,000	\$213,000	\$38,000	18%
510400005	Supervisory Staff (Full-Time)	\$254,917	\$307,846	(\$52,929)	(17)%
510600005	Clerical (Full-Time)	\$128,448	\$126,348	\$2,100	2%
510600010	Clerical (Part-Time)	\$91,992	\$95,592	(\$3,600)	(4)%
510600015	Clerical (Overtime)	\$4,000	\$4,000	\$0	0%
510700010	Custodial/Engineers/Police (Part-Time)	\$10,000	\$10,000	\$0	0%
510900000	Other Salaries	\$102,112	\$102,112	\$0	0%
Total Salaries		\$1,346,954	\$1,393,736	(\$46,782)	(3)%
520100105	Medical / Dental Group Life	\$101,000	\$80,824	\$20,176	25%
520100405	Group Life	\$3,123	\$2,623	\$500	19%
520500005	Medicare	\$8,240	\$3,900	\$4,340	111%
520600005	FICA / Social Security	\$12,810	\$9,210	\$3,600	39%
520900000	Other Employee Benefits	\$5,900	\$5,250	\$650	12%
Total Benefits		\$131,073	\$101,807	\$29,266	29%
530400010	Maintenance Services - Non Computer	\$35,500	\$14,300	\$21,200	148%
530400020	Maintenance Services - Computer	\$1,000	\$2,500	(\$1,500)	(60)%
530900010	Other Contractual - Services	\$296,990	\$291,903	\$5,087	2%
Total Contractual Services		\$333,490	\$308,703	\$24,787	8%
540100110	Supplies - Office	\$3,950	\$3,950	\$0	0%
540200005	Printing	\$8,500	\$7,000	\$1,500	21%
540200010	Copier	\$2,850	\$2,850	\$0	0%
540400005	Computer Software Upgrade	\$27,500	\$17,500	\$10,000	57%
540400015	Repair Materials and Supplies	\$17,000	\$12,000	\$5,000	42%
540600005	Publications and Dues	\$18,670	\$17,370	\$1,300	7%
540700005	Advertising	\$10,500	\$10,500	\$0	0%
540800015	Purchase for Resale	\$17,000	\$17,000	\$0	0%
540900505	Other Materials and Supplies	\$237,250	\$214,750	\$22,500	10%
540901005	Equipment - Non Capitalized	\$7,300	\$6,800	\$500	7%
Total General Meeting and Supplies		\$350,520	\$309,720	\$40,800	13%
550100005	Meeting Expense	\$4,010	\$2,810	\$1,200	43%
550200005	Travel - In State	\$89,750	\$78,100	\$11,650	15%
550300005	Travel - Out of State	\$250,900	\$235,700	\$15,200	6%
Total Travel and Conference Meetings		\$344,660	\$316,610	\$28,050	9%
560200005	Rental Equipment	\$3,200	\$3,200	\$0	0%
Total Fixed Charges		\$3,200	\$3,200	\$0	0%
580200000	Site Improvement	\$307,000	\$307,000	\$0	0%
580400001	CDB 810-096-034 Replace Parking Lots	\$2,140,891	\$4,817,593	(\$2,676,702)	(56)%
580400003	CDB 810-096-033 Window Replacement	\$1,127,895	\$1,264,221	(\$136,326)	(11)%
580400004	CDB 810-096-032 R Roof Top HVAC	\$0	\$33,651	(\$33,651)	(100)%
580400005	Building Remodeling	\$1,593,000	\$1,534,850	\$58,150	4%
580500005	Equipment Office	\$23,400	\$23,900	(\$500)	(2)%
580700005	Equipment Service	\$51,625	\$93,000	(\$41,375)	(44)%
Total Capital Outlay		\$5,243,811	\$8,074,215	(\$2,830,404)	(35)%

590200000	Student Grants and Scholarships	\$552,510	\$412,400	\$140,110	34%
590200012	Book Scholarships	\$13,000	\$12,000	\$1,000	8%
590200013	Room & Board	\$390,500	\$319,000	\$71,500	22%
Total Other Expenditures		\$956,010	\$743,400	\$212,610	29%
Grand Total Non-Operating Budget		8,709,718	11,251,391	(2,541,673)	(23)%

Public Budget Report FY 2026

Vice President of Business Services

		Budget 2026	Budget 2025	\$ Change	% Change
Athletics [60400505]					
510100005	Athletics - Administrative - Full Time	\$202,581	\$193,857	8,724.00	5%
510200005	Athletics - Professional/Tech - Full-Time	\$134,808	\$201,306	(66,498.00)	(33)%
510600005	Athletics - Clerical - Full-Time	\$80,150	\$78,050	2,100.00	3%
510600010	Athletics - Clerical - Part-Time	\$0	\$5,000	(5,000.00)	(100)%
510900000	Athletics - Other Salaries	\$102,112	\$102,112	0.00	0%
520100105	Athletics - Medical / Dental	\$65,000	\$55,000	10,000.00	18%
520100405	Athletics - Group Life	\$1,800	\$1,800	0.00	0%
520600005	Athletics - FICA - Social Security	\$60	\$60	0.00	0%
520900000	Athletics - Other Employee Benefits	\$4,000	\$4,000	0.00	0%
530400010	Athletics - Maintenance Services	\$25,000	\$4,000	21,000.00	525%
530400020	Athletics - Maint Serv-Computer Equipment	\$1,000	\$2,500	(1,500.00)	(60)%
530900010	Athletics - Other Contractual Services	\$100,000	\$62,000	38,000.00	61%
540100110	Athletics - Office Supplies	\$1,800	\$1,800	0.00	0%
540200005	Athletics - Printing	\$4,000	\$2,000	2,000.00	100%
540200010	Athletics - Copier Charge	\$800	\$800	0.00	0%
540600005	Athletics - Publication & Dues	\$15,500	\$13,950	1,550.00	11%
540900505	Athletics - Other Materials & Supplies	\$59,000	\$44,000	15,000.00	34%
550100005	Athletics - Meeting Expense	\$1,000	\$1,300	(300.00)	(23)%
550200005	Athletics - Travel - In State	\$45,000	\$32,000	13,000.00	41%
550300005	Athletics - Travel - Out Of State	\$100,000	\$95,000	5,000.00	5%
560200005	Athletics - Rental - Equipment	\$2,000	\$2,000	0.00	0%
Department Total		\$945,611	\$902,535	\$43,076	
Tournament Contracts [60400508]					
530900010	Tournament Contracts - Other Contractual Services	\$40,000	\$40,000	0.00	0%
Department Total		\$40,000	\$40,000	\$0	
Baseball [60401010]					
510300030	Baseball - FT Extra Duty Non-Chair/Coor	\$23,000	\$21,000	2,000.00	10%
510400005	Baseball - Supervisory Staff - Full-Time	\$63,000	\$63,000	0.00	0%
520100105	Baseball - Medical / Dental	\$10,000	\$2,800	7,200.00	257%
520500005	Baseball - Medicare	\$800	\$0	800.00	0%
520600005	Baseball - FICA - Social Security	\$1,000	\$0	1,000.00	0%
520900000	Baseball - Other Employee Benefits	\$400	\$0	400.00	0%
530900010	Baseball - Other Contractual Services	\$11,000	\$10,000	1,000.00	10%
540900505	Baseball - Other Materials & Supplies	\$12,000	\$10,000	2,000.00	20%
550200005	Baseball - Travel - In State	\$8,000	\$7,500	500.00	7%
550300005	Baseball - Travel - Out Of State	\$43,000	\$41,000	2,000.00	5%
590200000	Baseball - Student Grants & Scholarships	\$87,200	\$81,000	6,200.00	8%
590200013	Baseball - Room & Board	\$72,000	\$48,000	24,000.00	50%
Department Total		\$331,400	\$284,300	\$47,100	
Men's Basketball [60401015]					
510300030	Men's Basketball - FT Extra Duty Non-Chair/Coor	\$14,000	\$12,000	2,000.00	17%
510400005	Men's Basketball - Supervisory Staff - Full-Time	\$0	\$67,000	(67,000.00)	(100)%
520500005	Men's Basketball - Medicare	\$150	\$130	20.00	15%
520600005	Men's Basketball - FICA - Social Security	\$650	\$550	100.00	18%
530900010	Men's Basketball - Other Contractual Services	\$11,200	\$9,900	1,300.00	13%
540900505	Men's Basketball - Other Materials & Supplies	\$10,000	\$10,000	0.00	0%

550200005	Men's Basketball - Travel - In State	\$8,200	\$8,000	200.00	3%
550300005	Men's Basketball - Travel - Out Of State	\$24,600	\$24,000	600.00	3%
580500005	Men's Basketball - Equipment - Office >5K	\$0	\$500	(500.00)	(100)%
590200000	Men's Basketball - Student Grants & Scholarships	\$65,400	\$51,000	14,400.00	28%
590200012	Men's Basketball - Book Scholarships	\$7,000	\$7,000	0.00	0%
590200013	Men's Basketball - Room & Board	\$144,000	\$136,000	8,000.00	6%
Department Total		\$285,200	\$326,080	(\$40,880)	

Men's Soccer
[60401020]

510300030	Men's Soccer - FT Extra Duty Non-Chair/Coor	\$37,000	\$21,000	16,000.00	76%
520500005	Men's Soccer - Medicare	\$700	\$700	0.00	0%
520600005	Men's Soccer - FICA - Social Security	\$3,000	\$3,000	0.00	0%
530900010	Men's Soccer - Other Contractual Services	\$5,200	\$5,000	200.00	4%
540900505	Men's Soccer - Other Materials & Supplies	\$9,000	\$8,000	1,000.00	13%
550200005	Men's Soccer - Travel - In State	\$4,400	\$4,200	200.00	5%
550300005	Men's Soccer - Travel - Out Of State	\$600	\$500	100.00	20%
590200000	Men's Soccer - Student Grants & Scholarships	\$76,860	\$75,000	1,860.00	2%
Department Total		\$136,760	\$117,400	\$19,360	

Volleyball
[60401025]

510300030	Volleyball - FT Extra Duty Non-Chair/Coor	\$28,000	\$33,000	(5,000.00)	(15)%
520500005	Volleyball - Medicare	\$650	\$500	150.00	30%
520600005	Volleyball - FICA - Social Security	\$2,000	\$0	2,000.00	0%
530900010	Volleyball - Other Contractual Services	\$4,400	\$4,400	0.00	0%
540900505	Volleyball - Other Materials & Supplies	\$9,200	\$8,000	1,200.00	15%
550200005	Volleyball - Travel - In State	\$3,200	\$3,000	200.00	7%
550300005	Volleyball - Travel - Out Of State	\$1,200	\$1,000	200.00	20%
590200000	Volleyball - Student Grants & Scholarships	\$43,600	\$41,000	2,600.00	6%
Department Total		\$92,250	\$90,900	\$1,350	

Women's Basketball
[60401030]

510300030	Women's Basketball - FT Extra Duty Non-Chair/Coor	\$28,000	\$24,000	4,000.00	17%
520500005	Women's Basketball - Medicare	\$310	\$240	70.00	29%
520600005	Women's Basketball - FICA - Social Security	\$1,300	\$1,000	300.00	30%
530900010	Women's Basketball - Other Contractual Services	\$9,500	\$7,500	2,000.00	27%
540900505	Women's Basketball - Other Materials & Supplies	\$10,000	\$10,000	0.00	0%
550200005	Women's Basketball - Travel - In State	\$4,000	\$4,000	0.00	0%
550300005	Women's Basketball - Travel - Out Of State	\$3,000	\$1,800	1,200.00	67%
590200000	Women's Basketball - Student Grants & Scholarships	\$54,500	\$5,200	49,300.00	948%
590200012	Women's Basketball - Book Scholarships	\$6,000	\$5,000	1,000.00	20%
590200013	Women's Basketball - Room & Board	\$120,000	\$91,000	29,000.00	32%
Department Total		\$236,610	\$149,740	\$86,870	

Women's Soccer
[60401035]

510300030	Women's Soccer - FT Extra Duty Non-Chair/Coor	\$28,000	\$21,000	7,000.00	33%
520500005	Women's Soccer - Medicare	\$700	\$700	0.00	0%
520600005	Women's Soccer - FICA - Social Security	\$3,000	\$3,000	0.00	0%
530900010	Women's Soccer - Other Contractual Services	\$3,500	\$3,500	0.00	0%
540900505	Women's Soccer - Other Materials & Supplies	\$6,300	\$6,000	300.00	5%
550200005	Women's Soccer - Travel - In State	\$3,000	\$2,800	200.00	7%
550300005	Women's Soccer - Travel - Out Of State	\$500	\$400	100.00	25%
590200000	Women's Soccer - Student Grants & Scholarships	\$81,750	\$75,000	6,750.00	9%
Department Total		\$126,750	\$112,400	\$14,350	

Women's Softball
[60401040]

510300030	Women's Softball - FT Extra Duty Non-Chair/Coor	\$37,000	\$33,000	4,000.00	12%
520500005	Women's Softball - Medicare	\$230	\$230	0.00	0%
520600005	Women's Softball - FICA - Social Security	\$800	\$800	0.00	0%
530900010	Women's Softball - Other Contractual Services	\$8,500	\$8,200	300.00	4%
540900505	Women's Softball - Other Materials & Supplies	\$11,000	\$10,500	500.00	5%
550200005	Women's Softball - Travel - In State	\$6,750	\$6,500	250.00	4%
550300005	Women's Softball - Travel - Out Of State	\$40,000	\$38,500	1,500.00	4%
590200000	Women's Softball - Student Grants & Scholarships	\$87,200	\$80,000	7,200.00	9%
Department Total		\$191,480	\$177,730	\$13,750	

Wrestling
[60401045]

510300030	Wrestling - FT Extra Duty Non-Chair/Coor	\$28,000	\$24,000	4,000.00	17%
520100105	Wrestling - Medical / Dental	\$0	\$600	(600.00)	(100)%
520100405	Wrestling - Group Life	\$20	\$20	0.00	0%
520500005	Wrestling - Medicare	\$300	\$300	0.00	0%
520600005	Wrestling - FICA - Social Security	\$1,000	\$800	200.00	25%
530900010	Wrestling - Other Contractual Services	\$3,000	\$3,000	0.00	0%
540900505	Wrestling - Other Materials & Supplies	\$9,500	\$9,000	500.00	6%
550200005	Wrestling - Travel - In State	\$3,500	\$3,200	300.00	9%
550300005	Wrestling - Travel - Out Of State	\$19,000	\$18,500	500.00	3%
590200000	Wrestling - Student Grants & Scholarships	\$56,000	\$4,200	51,800.00	1,233%
590200013	Wrestling - Room & Board	\$54,500	\$44,000	10,500.00	24%
Department Total		\$174,820	\$107,620	\$67,200	

Track
[60401050]

510300030	ATH-Track - FT Extra Duty Non-Chair/Coor	\$28,000	\$24,000	4,000.00	17%
530900010	ATH-Track - Other Contractual Services	\$0	\$1,000	(1,000.00)	(100)%
540900505	ATH-Track - Other Materials & Supplies	\$7,500	\$6,500	1,000.00	15%
550200005	ATH-Track - Travel - In State	\$3,000	\$1,200	1,800.00	150%
550300005	ATH-Track - Travel - Out Of State	\$16,000	\$15,000	1,000.00	7%
Department Total		\$54,500	\$47,700	\$6,800	

Women's Flag Football
[60401055]

510300030	Women's Flag FB - FT Extra Duty Non-Chair/Coor	\$21,000	\$0	21,000.00	0%
530900010	Women's Flag FB - Other Contractual Services	\$1,200	\$0	1,200.00	0%
540900505	Women's Flag FB - Other Materials & Supplies	\$4,700	\$0	4,700.00	0%
550200005	Women's Flag FB - Travel - In State	\$2,100	\$0	2,100.00	0%
Department Total		\$29,000	\$0	\$29,000	

CDB 810-096-033 Replace Windows
[70109633]

580400003	CDB 810-096-033 - Replace Wind - Window Replac...	\$1,127,895	\$1,264,221	(136,325.59)	(11)%
Department Total		\$1,127,895	\$1,264,221	(\$136,326)	

Athletics Facilities Rental
[70900510]

510600005	Athletic Facilities Rentals - Clerical - Full-Time	\$48,298	\$48,298	0.00	0%
510600010	Athletic Facilities Rentals - Clerical - Part-Time	\$6,187	\$6,187	0.00	0%
510600015	Athletic Facilities Rentals - Clerical - Overtime	\$4,000	\$4,000	0.00	0%
510700010	Athletic Facilities Rentals - Maint/Engr/Police - Hourly	\$10,000	\$10,000	0.00	0%
530400010	Athletic Facilities Rentals - Maintenance Services	\$3,000	\$2,800	200.00	7%
530900010	Athletic Facilities Rentals - Other Contractual Services	\$16,000	\$16,000	0.00	0%
540200005	Athletic Facilities Rentals - Printing	\$1,000	\$2,000	(1,000.00)	(50)%
540400015	Athletic Facilities Rentals - Repair Materials & Supplies	\$17,000	\$12,000	5,000.00	42%
540900505	Athletic Facilities Rentals - Other Materials & Supplies	\$56,000	\$50,000	6,000.00	12%

580700005	Athletic Facilities Rentals - Service Equipment >5K	\$0	\$3,000	(3,000.00)	(100)%
	Department Total	\$161,485	\$154,285	\$7,200	
	Capital Renewal-FY10 [70900525]				
580200000	Capital Renewal FY10 - Site Improvements	\$307,000	\$307,000	0.00	0%
	Department Total	\$307,000	\$307,000	\$0	
	Capital Renewal - FY11 [70900526]				
580400005	Capital Renewal FY11 - Building Remodeling >50K	\$593,000	\$593,000	0.00	0%
	Department Total	\$593,000	\$593,000	\$0	
	CDB 810-096-034 Replace Parking Lots [70109634]				
580400001	CDB 810-096-034 Replace Parkin - Replacement	\$2,140,891	\$4,817,593	(2,676,702.43)	(56)%
	Department Total	\$2,140,891	\$4,817,593	(\$2,676,702)	
	DCEO [70900539]				
580400005	DCEO \$1M Theater Renovation - Building Remodeli...	\$1,000,000	\$941,850	58,150.06	6%
	Department Total	\$1,000,000	\$941,850	\$58,150	
	Grand Total	\$7,974,652			

Public Budget Report FY 2026

Communications Department

		Budget 2026	Budget 2025	\$ Change	% Change
Video Production [60900520]					
510200005	Video Production - Professional/Tech - Full-Time	\$71,721	\$45,000	26,721.00	59%
510200010	Video Production - Professional/Tech - Part-Time	\$30,450	\$29,750	700.00	2%
510600010	Video Production - Clerical - Part-Time	\$51,100	\$49,700	1,400.00	3%
520100105	Video Production - Medical / Dental	\$1,000	\$0	1,000.00	0%
520100405	Video Production - Group Life	\$500	\$0	500.00	0%
520500005	Video Production - Medicare	\$1,100	\$1,100	0.00	0%
530400010	Video Production - Maintenance Services	\$4,500	\$4,500	0.00	0%
530900010	Video Production - Other Contractual Services	\$32,000	\$32,000	0.00	0%
540100110	Video Production - Office Supplies	\$600	\$600	0.00	0%
540200010	Video Production - Copier Charge	\$50	\$50	0.00	0%
540400005	Video Production - Computer Software	\$2,500	\$2,500	0.00	0%
540600005	Video Production - Publication & Dues	\$1,420	\$1,420	0.00	0%
540900505	Video Production - Other Materials & Supplies	\$25,250	\$25,250	0.00	0%
540901005	Video Production - Computer Equipment <5K	\$6,800	\$6,800	0.00	0%
550200005	Video Production - Travel - In State	\$450	\$450	0.00	0%
560200005	Video Production - Rental - Equipment	\$1,200	\$1,200	0.00	0%
580500005	Video Production - Equipment - Office >5K	\$23,400	\$23,400	0.00	0%
Department Total		\$254,041	\$223,720	\$30,321	
Grand Total		\$254,041			

Public Budget Report FY 2026

Finance

		Budget 2026	Budget 2025	\$ Change	% Change
Business Office Administration [80205002]					
530900010	BOA Business Office Adm - Other Contractual Services	\$2,690	\$2,690	0.00	0%
540100110	BOA Business Office Adm - Office Supplies	\$800	\$800	0.00	0%
540600005	BOA Business Office Adm - Publication & Dues	\$500	\$500	0.00	0%
550100005	BOA Business Office Adm - Meeting Expense	\$510	\$510	0.00	0%
Department Total		\$4,500	\$4,500	\$0	
Grant Accounts Service [80205001]					
530900010	Grant Accounts Service - Other Contractual Services	\$15,000	\$15,000	0.00	0%
Department Total		\$15,000	\$15,000	\$0	
Cernan Earth & Space Center [60900505]					
510200010	Cernan Earth & Space Cent - Professional/Tech - Part-Time	\$64,925	\$64,925	0.00	0%
510400005	Cernan Earth & Space Cent - Supervisory Staff - Full-Time	\$191,917	\$177,846	14,071.00	8%
510600010	Cernan Earth & Space Cent - Clerical - Part-Time	\$34,705	\$34,705	0.00	0%
520100105	Cernan Earth & Space Cent - Medical / Dental	\$25,000	\$22,424	2,576.00	11%
520100405	Cernan Earth & Space Cent - Group Life	\$803	\$803	0.00	0%
520500005	Cernan Earth & Space Cent - Medicare	\$3,300	\$0	3,300.00	0%
520900000	Cernan Earth & Space Cent - Other Employee Benefits	\$1,500	\$1,250	250.00	20%
530400010	Cernan Earth & Space Cent - Maintenance Services	\$3,000	\$3,000	0.00	0%
530900010	Cernan Earth & Space Cent - Other Contractual Services	\$35,000	\$34,000	1,000.00	3%
540100110	Cernan Earth & Space Cent - Office Supplies	\$750	\$750	0.00	0%
540200005	Cernan Earth & Space Cent - Printing	\$3,500	\$3,000	500.00	17%
540200010	Cernan Earth & Space Cent - Copier Charge	\$2,000	\$2,000	0.00	0%
540400005	Cernan Earth & Space Cent - Computer Software	\$25,000	\$15,000	10,000.00	67%
540600005	Cernan Earth & Space Cent - Publication & Dues	\$1,250	\$1,500	(250.00)	(17)%
540700005	Cernan Earth & Space Cent - Advertising	\$10,500	\$10,500	0.00	0%
540800015	Cernan Earth & Space Cent - Purchase For Resale	\$17,000	\$17,000	0.00	0%
540900505	Cernan Earth & Space Cent - Other Materials & Supplies	\$12,500	\$17,500	(5,000.00)	(29)%
540901005	Cernan Earth & Space Cent - Computer Equipment <5K	\$500	\$0	500.00	0%
550100005	Cernan Earth & Space Cent - Meeting Expense	\$2,500	\$1,000	1,500.00	150%
550200005	Cernan Earth & Space Cent - Travel - In State	\$250	\$5,250	(5,000.00)	(95)%
550300005	Cernan Earth & Space Cent - Travel - Out Of State	\$3,000	\$0	3,000.00	0%
580700005	Cernan Earth & Space Cent - Service Equipment >5K	\$51,625	\$90,000	(38,375.00)	(43)%
Department Total		\$490,525	\$502,453	(\$11,928)	
Grand Total		\$510,025			

AVP of Information Services

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Ch...
510600005	Clerical (Full-Time)	\$81,962	\$77,873	\$4,089	5%
510600010	Clerical (Part-Time)	\$13,162	\$13,162	\$0	0%
510600015	Clerical (Overtime)	\$500	\$500	\$0	0%
Total Salaries		\$95,624	\$91,535	\$4,089	4%
520100105	Medical / Dental Group Life	\$10,500	\$8,890	\$1,610	18%
520100405	Group Life	\$325	\$280	\$45	16%
520500005	Medicare	\$1,100	\$0	\$1,100	0%
520900000	Other Employee Benefits	\$685	\$320	\$365	114%
Total Benefits		\$12,610	\$9,490	\$3,120	33%
530400010	Maintenance Services - Non Computer	\$1,500	\$1,500	\$0	0%
530900010	Other Contractual - Services	\$1,000	\$1,000	\$0	0%
Total Contractual Services		\$2,500	\$2,500	\$0	0%
540100110	Supplies - Office	\$50	\$50	\$0	0%
540200010	Copier	\$100	\$100	\$0	0%
540900505	Other Materials and Supplies	\$10,000	\$10,000	\$0	0%
Total General Meeting and Supplies		\$10,150	\$10,150	\$0	0%
Grand Total Non-Operating Budget		120,884	113,675	7,209	6%

Public Budget Report FY 2026

AVP of Information Systems

		Budget 2026	Budget 2025	\$ Change	% Change
Performing Arts [60900515]					
510600005	Performing Arts Center - Clerical - Full-Time	\$81,962	\$77,873	4,089.00	5%
510600010	Performing Arts Center - Clerical - Part-Time	\$13,162	\$13,162	0.00	0%
510600015	Performing Arts Center - Clerical - Overtime	\$500	\$500	0.00	0%
520100105	Performing Arts Center - Medical / Dental	\$10,500	\$8,890	1,610.00	18%
520100405	Performing Arts Center - Group Life	\$325	\$280	45.00	16%
520500005	Performing Arts Center - Medicare	\$1,100	\$0	1,100.00	0%
520900000	Performing Arts Center - Other Employee Benefits	\$685	\$320	365.00	114%
530400010	Performing Arts Center - Maintenance Services	\$1,500	\$1,500	0.00	0%
530900010	Performing Arts Center - Other Contractual Services	\$1,000	\$1,000	0.00	0%
540100110	Performing Arts Center - Office Supplies	\$50	\$50	0.00	0%
540200010	Performing Arts Center - Copier Charge	\$100	\$100	0.00	0%
540900505	Performing Arts Center - Other Materials & Supplies	\$10,000	\$10,000	0.00	0%
Department Total		\$120,884	\$113,675	\$7,209	
Grand Total		\$120,884			

Institutional Support

Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
520200005	Workers Compensation Insurance	\$427,998	\$427,998	\$0	0%
520400005	Unemployment Insurance	\$128,622	\$128,622	\$0	0%
520500005	Medicare	\$477,131	\$454,410	\$22,721	5%
Total Benefits		\$1,033,751	\$1,011,030	\$22,721	2%
530100005	Audit Services	\$154,504	\$150,004	\$4,500	3%
530500005	Legal Services	\$136,578	\$136,578	\$0	0%
530900010	Other Contractual - Services	\$3,240,481	\$3,240,481	\$0	0%
Total Contractual Services		\$3,531,563	\$3,527,063	\$4,500	0%
540900505	Other Materials and Supplies	\$4,514	\$0	\$4,514	0%
Total General Meeting and Supplies		\$4,514	\$0	\$4,514	Infinity
560300000	Bond Principal	\$2,785,000	\$2,785,000	\$0	0%
560400000	Bond Interest	\$634,833	\$666,963	(\$32,130)	(5)%
560500005	General Insurance	\$648,204	\$548,204	\$100,000	18%
560700005	Property and Casualty Insurance	\$225,828	\$225,828	\$0	0%
Total Fixed Charges		\$4,293,865	\$4,225,995	\$67,870	2%
580200000	Site Improvement	\$87,475	\$107,436	(\$19,961)	(19)%
580400005	Building Remodeling	\$0	\$55,452	(\$55,452)	(100)%
Total Capital Outlay		\$87,475	\$162,888	(\$75,413)	(46)%
Grand Total Non-Operating Budget		8,951,168	8,926,976	24,192	0%

Institutional Support

Area Summary

Object Code	Description	Budget 2026	Budget 2025	\$ Change	% Change
520200005	Workers Compensation Insurance	\$427,998	\$427,998	\$0	0%
520400005	Unemployment Insurance	\$128,622	\$128,622	\$0	0%
520500005	Medicare	\$477,131	\$454,410	\$22,721	5%
	Total Benefits	\$1,033,751	\$1,011,030	\$22,721	2%
530100005	Audit Services	\$154,504	\$150,004	\$4,500	3%
530500005	Legal Services	\$136,578	\$136,578	\$0	0%
530900010	Other Contractual - Services	\$3,240,481	\$3,240,481	\$0	0%
	Total Contractual Services	\$3,531,563	\$3,527,063	\$4,500	0%
540900505	Other Materials and Supplies	\$4,514	\$0	\$4,514	0%
	Total General Meeting and Supplies	\$4,514	\$0	\$4,514	Infinity
560300000	Bond Principal	\$2,785,000	\$2,785,000	\$0	0%
560400000	Bond Interest	\$634,833	\$666,963	(\$32,130)	(5)%
560500005	General Insurance	\$648,204	\$548,204	\$100,000	18%
560700005	Property and Casualty Insurance	\$225,828	\$225,828	\$0	0%
	Total Fixed Charges	\$4,293,865	\$4,225,995	\$67,870	2%
580200000	Site Improvement	\$87,475	\$107,436	(\$19,961)	(19)%
580400005	Building Remodeling	\$0	\$55,452	(\$55,452)	(100)%
	Total Capital Outlay	\$87,475	\$162,888	(\$75,413)	(46)%
	Grand Total Non-Operating Budget	8,951,168	8,926,976	24,192	0%

		Budget 2026	Budget 2025	\$ Change	% Change
Life Safety - FY09 [70301009]					
580200000	LS FY09 Lighting PH1 - Site Improvements	\$76,693	\$96,654	(\$19,961)	(21)%
	Department Total	\$76,693	\$96,654	(\$19,961)	
Life Safety - FY11 [70301011]					
580200000	LS FY11 Lighting PH3 - Site Improvements	\$10,782	\$10,782	\$0	0%
	Department Total	\$10,782	\$10,782	\$0	
Special Levy - Audit [80600540]					
530100005	Special Levy: Audit - Audit Services	\$154,504	\$150,004	\$4,500	3%
	Department Total	\$154,504	\$150,004	\$4,500	
Special Levy - Expenses [80600535]					
520200005	Special Levy - Workers Compensation Ins...	\$427,998	\$427,998	\$0	0%
520400005	Special Levy - Unemployment Insurance	\$128,622	\$128,622	\$0	0%
520500005	Special Levy - Medicare	\$477,131	\$454,410	\$22,721	5%
530500005	Special Levy - Legal Services	\$136,578	\$136,578	\$0	0%
530900010	Special Levy - Other Contractual Services	\$2,211,364	\$2,211...	\$0	0%
560500005	Special Levy - General Insurance	\$648,204	\$548,204	\$100,000	18%
560700005	Special Levy - Property & Casualty Insurance	\$225,828	\$225,828	\$0	0%
	Department Total	\$4,255,725	\$4,133...	\$122,721	
LS FY17 CSU [70301017]					
540900505	LS FY17 CSU PH1 - Other Materials & Supp...	\$4,514	\$0	\$4,514	0%
580400005	LS FY17 CSU PH1 - Building Remodeling ...	\$0	\$55,452	(\$55,452)	(100)%
	Department Total	\$4,514	\$55,452	(\$50,938)	
Life Safety FY18 [70301018]					
530900010	LS FY18 CSU PH2 - Other Contractual Ser...	\$129,117	\$129,117	\$0	0%
	Department Total	\$129,117	\$129,117	\$0	

Life Safety FY19
[70301019]

530900010	LS FY19 CSU PH3 - Other Contractual Ser...	\$300,000	\$300,000	\$0	0%
Department Total		\$300,000	\$300,000	\$0	

Life Safety FY20
[70301020]

530900010	LS FY20 CSU PH4 - Other Contractual Ser...	\$300,000	\$300,000	\$0	0%
Department Total		\$300,000	\$300,000	\$0	

Life Safety FY22
[70301022]

530900010	LS FY22 CSU PH5 - Other Contractual Ser...	\$300,000	\$300,000	\$0	0%
Department Total		\$300,000	\$300,000	\$0	

GO Bonds 2020A
[80602020]

560400000	GO Bonds 2020A - Interest	\$19,673	\$19,673	\$0	0%
Department Total		\$19,673	\$19,673	\$0	

GO Bonds 2020B
[80602021]

560400000	GO Bonds 2020B - Interest	\$243,650	\$243,650	\$0	0%
Department Total		\$243,650	\$243,650	\$0	

GO Bonds 2020C
[80602022]

560300000	GO Bonds 2020C Series - Principal Retirement	\$2,785,000	\$2,785...	\$0	0%
560400000	GO Bonds 2020C Series - Interest	\$371,510	\$403,640	(\$32,130)	(8)%
Department Total		\$3,156,510	\$3,188...	(\$32,130)	

Grand Total **\$8,951,168**

GLOSSARY

AA1

FUNDS DESCRIPTION

FUND – A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance and changes in the fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, funds of similar characteristics may be combined into fund groups. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the College or in accordance with directions issued by the Board of Trustees.

EDUCATION FUND

(Fund 01)

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries, supplies and equipment; library books and materials, maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College.

OPERATIONS AND MAINTENANCE FUND

(Fund 02)

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property; salaries of janitors, engineers, police, and other custodial employees; and all costs of fuel, lights, gas, water, telephone service, custodial supplies and equipment.

OPERATIONS AND MAINTENANCE FUND (RESTRICTED) (Fund 03)

The Operations and Maintenance Fund (Restricted) is used to account for monies restricted for building purposes, site improvements, site acquisitions, and Life Safety projects.

BOND AND INTEREST FUND

(Fund 04)

The Bond and Interest Fund is used to account for payment of principal, interest and related charges on any outstanding bonds and other long-term obligations.

AUXILIARY ENTERPRISES FUND

(Fund 05)

The Auxiliary Enterprises Fund exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service.

RESTRICTED PURPOSES FUND

(Fund 06)

The Restricted Purposes Fund is used to account for monies that have restrictions regarding their use. All grant programs are included in this fund.

WORKING CASH FUND**(Fund 07)**

The Working Cash Fund is a nonexpendable trust fund established for the purpose of enabling the College to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures.

GENERAL FIXED ASSETS ACCOUNT GROUP**(Fund 08)**

All fixed assets of the College are accounted for in the Investment in Plant Account Group.

GENERAL LONG-TERM DEBT ACCOUNT GROUP**(Fund 09)**

Unmatured long-term general obligation bonds and other long-term liabilities are accounted for in the Long-term Debt Account Group.

TRUST AND AGENCY FUND**(Fund 10)**

The Trust and Agency Fund is used to receive and hold funds when the College serves as a custodian or fiscal agent for another body. The College has an agency rather than a beneficial interest in these monies.

AUDIT FUND**(Fund 11)**

The Audit Fund is used only for the payment of auditing expenses. The audit tax levy is recorded as revenue in this fund.

LIABILITY, PROTECTION & SETTLEMENT FUND**(Fund 12)**

The general insurance, property and casualty insurance, unemployment insurance, Medicare insurance, and worker's compensation levy are recorded as revenues in this fund. The monies in this fund, including interest earned, should be used only for the expenses associated with the above categories.

BUILDING BOND PROCEEDS FUND**(Fund 13)**

Proceeds from construction bonds are recorded in this fund. Expenditures from this fund are governed by the district's building bond indenture. The College has no building bond debt and therefore does not use this fund.

PUBLIC BUILDING COMMISSION RENTAL FUND**(Fund 14)****PUBLIC BUILDING COMMISSION OPERATION & MTN. FUND** **(Fund 15)**

The College has no facilities built by the Public Building Commission and therefore does not use either of the Public Building Commission funds.

PROGRAM DEFINITIONS

PROGRAM

A program is defined as a level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. The program classification structure established by the ICCB is a means of identifying and organizing the activities of the College in a program-oriented manner.

INSTRUCTION

Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer, occupational- technical career, general studies, remedial, adult and continuing education courses, and the ABE/ASE programs. It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional program.

ACADEMIC SUPPORT

Academic Support includes activities designed to provide support services for the institution's primary missions of instruction, public service and research. Academic support includes the operation of the library, media production center, and the independent learning lab. It also includes all equipment, materials, supplies and costs that are necessary to support these programs.

STUDENT SERVICES

Student Services provides services in the areas of admissions and records, career planning and placement, counseling, advising and orientation, health services, financial aid, cooperative education, assessment services, student life, transfer center, black cultural center, and the administration of the student services program. It also includes all equipment, materials, supplies and costs that are necessary to support this program.

PUBLIC SERVICE/CONTINUING EDUCATION

Public Service/Continuing Education consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits and the provisions of College facilities and expertise to the community designed to be of service to the public.

OPERATION AND MAINTENANCE OF PLANT

Operation of plant consists of the custodial activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings and equipment operating efficiently. This program area also provides for campus security and plant utilities.

INSTITUTIONAL SUPPORT

Institutional Support consists of those costs that benefit the entire College and are not readily assignable to a particular cost center.

SCHOLARSHIPS, STUDENT GRANTS AND WAIVERS

This category includes activities in the form of grants to students, chargebacks paid to other colleges and institutional tuition and fee waivers. Employee/family tuition waivers are not included in this category.

OBJECT DEFINITIONS

SALARIES

The compensation for services rendered by personnel employed by the College as well as student help employed to complement the educational process and its supporting area.

EMPLOYEE BENEFITS

The cost to the College for all employee benefits including medical, dental, and life insurance, sabbatical leave salaries, employee education reimbursements/waivers, early retirement buyout/pension contribution, SURS contribution for Grant employees and the Social Security institution match.

CAPITAL OUTLAY

Expenditures resulting in the acquisition of equipment, site improvements, and building remodeling.

CONTRACTUAL SERVICES

Services contracted for by the College from organizations or personnel not on the payroll of the College. Included are fees paid to workshop directors, consultants, lawyers, and auditors. In addition, maintenance agreements and expenditures for equipment and machine repairs are included in this category.

MATERIALS AND SUPPLIES

All supply items used by the College such as paper, printed materials, periodicals, program brochures, advertising, books, binding costs, and maintenance supplies.

CONFERENCE AND MEETING EXPENSE

Expenditures incurred by the College personnel for travel both within and outside the College district relating to College business. Travel to conventions, meetings and workshops are examples of expenditures, which are recorded under this object.

FIXED CHARGES

Charges for rentals, leased software, debt principal and interest, general insurance, and payments for lease/purchase agreements.

UTILITIES

Expenditures for utilities used by the College such as water, electricity, gas, telephone, and refuse disposal.

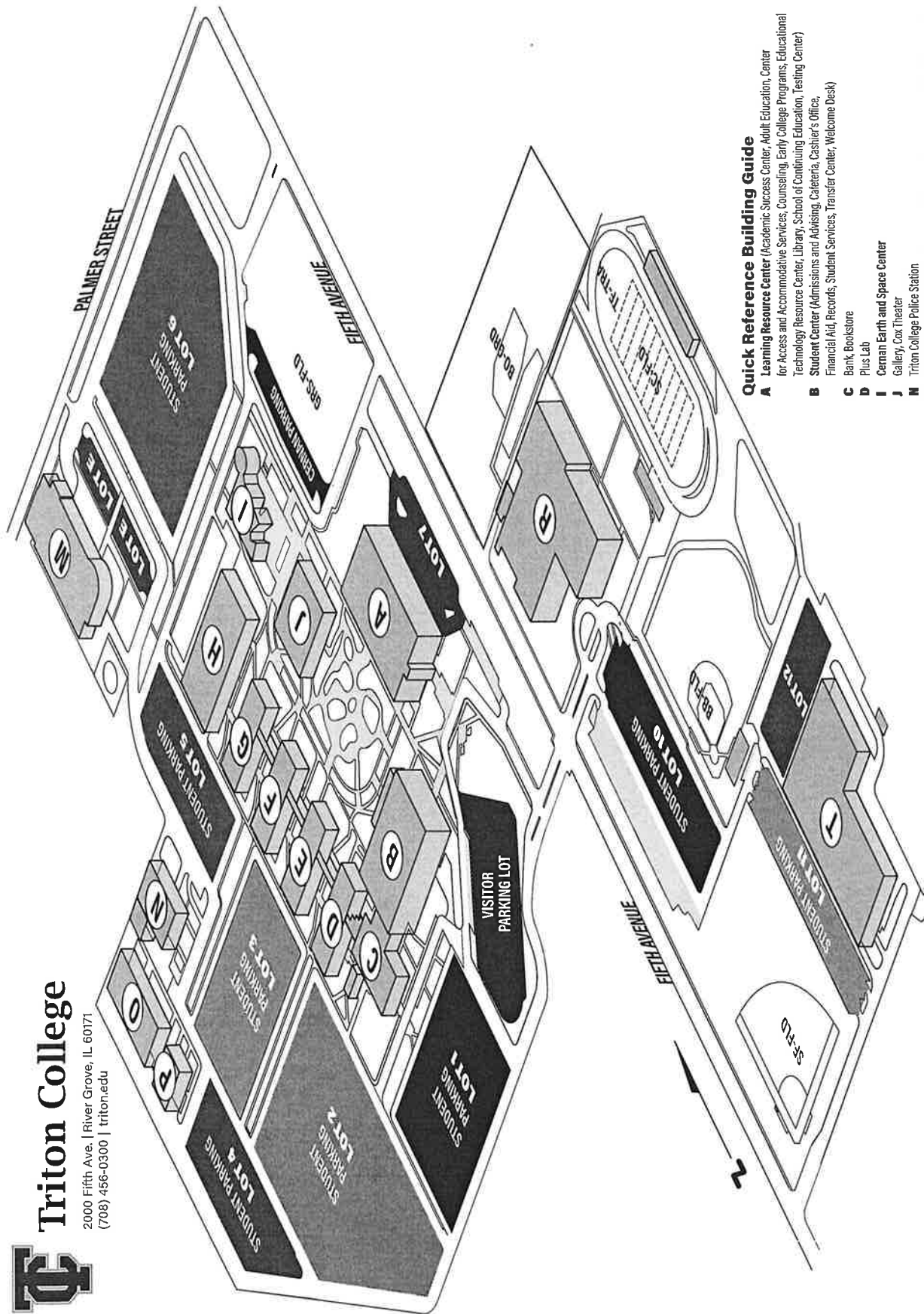
OTHER

All other expenditures not provided for elsewhere in the object category series. Included under this object code are tuition chargebacks to other districts, student grants and scholarships, bad debt expense, and the enrollment contingency.



Triton College

2000 Fifth Ave. | River Grove, IL 60171
(708) 456-0300 | triton.edu



Quick Reference Building Guide

- A** Learning Resource Center (Academic Success Center, Adult Education Center for Access and Accommodative Services, Counseling, Early College Programs, Educational Technology Resource Center, Library, School of Continuing Education, Testing Center)
- B** Student Center (Admissions and Advising, Cafeteria, Cashier's Office, Financial Aid, Records, Student Services, Transfer Center, Welcome Desk)
- C** Bank, Bookstore
- D** Plus Lab
- E** German Earth and Space Center
- F** Gallery, Cox Theater
- G** Triton College Police Station
- H** Art Kraft Fitness Center, George T. Jorndt Athletic Complex, Gymnasium, Older Adults Center, Pool, Triton College Performing Arts Center
- I** Symonds-Puckett Baseball Field
- J** Botanical Garden
- K** Grass Field
- L** Soccer Field
- M** Softball Field
- N** Track Field

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

ACTION EXHIBIT NO. 17275

**SUBJECT: FISCAL YEAR 2026 CERTIFICATION OF PER CAPITA COST FOR THE
FISCAL YEAR ENDED JUNE 30, 2025**

RECOMMENDATION: That the Board of Trustees approve the Certification of Per Capita Cost as approved by the accounting firm of Crowe LLP. The Per Capita Cost per semester credit hour is \$653.58.

RATIONALE: The Certification of Per Capita Cost is calculated in accordance with the ICCB guidance.

Sean Sullivan

Submitted to Board by: _____
Sean O'Brien Sullivan, Vice President of Business Services

Board Officers' Signatures Required:

Mark R. Stephens
Chairman

Tracy Jennings
Secretary

Date

Related forms requiring Board signature: Yes ☐ No ☒

TRITON COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 504

Certification of Per Capita Cost
Fiscal Year 2026

All fiscal year 2025 noncapital audited operating expenditures from the following funds:

1. Education Fund	\$ 52,118,536
2. Operations and Maintenance Fund	10,530,567
3. Operations and Maintenance Fund (Restricted)	204,551
4. Bond and Interest Fund	3,458,815
5. Public Building Commission Rental Fund	-
6. Restricted Purposes Fund	27,330,920
7. Audit Fund	133,568
8. Liability, Protection, and Settlement Fund	3,470,234
9. Auxiliary Enterprise Fund (Subsidy Only)	<u>2,418,078</u>
10. Total noncapital audited expenditures	99,665,269
11. Plus depreciation on capital outlay expenditures (equipment, building, and fixed equipment paid) from sources other than state and federal funds	<u>2,363,950</u>
12. Total costs included	102,029,219
13. Total certified semester credit hours for FY 2025	<u>156,108</u>
14. Per capita cost	<u><u>\$ 653.58</u></u>

Approved: Sean Sullivan _____
Vice President of Business Services Date

Approved: Mary-Rita Moore _____
President Date

TRITON COLLEGE, District 504
Board of Trustees

Meeting of September 23, 2025

ACTION EXHIBIT NO. 17276

SUBJECT: FY 2026 STUDENT ACTIVITIES BUDGET AND EXPENDITURES

RECOMMENDATION: That the Board of Trustees approve the FY 2026 Budget of proposed expenditures of the Fund 10, Student Activities account. The FY 2026 Student Activities accounts have a projected revenue of \$1,171,987 and projected expenditures of \$1,171,987 resulting in no change in reserves of \$0. The fund balance as of June 2026 is projected to be \$0.

RATIONALE: The Trust and Agency Fund (Fund 10) for Student Activities covers expenses related to student activities. The proposed expenditures include FY 2026 transfers of \$800,000 to the Auxiliary Fund to provide financial support for athletics and student activities.

Sean Sullivan

Submitted to Board by: _____
Sean O'Brien Sullivan, Vice President of Business Services

Board Officers' Signatures Required:

Mark R. Stephens
Chairman

Tracy Jennings
Secretary

Date

Related forms requiring Board signature: Yes ☐ No ☒

Triton College Trust and Agency Fund Fiscal Year 2026

Revenues:		
	Student activity fees	1,171,987
	Total revenues	<u>1,171,987</u>
Expenditures:		
	Salaries	74,545
	Contractual services	1,500
	General materials and supplies	52,292
	Conference and meeting expense	41,648
	Fixed	4,000
	Other	198,002
	Transfer to auxiliary and education funds	<u>800,000</u>
	Total expenditures	<u>1,171,987</u>
	Increase (decrease) in net assets	<u>\$0.00</u>
Trust and agency fund liability account 10_00000000_230901540		
	Balance 6/30/25 (see note 1 below)	<u>\$0.00</u>
	Projected balance 6/30/26 (see note 2 below)	<u><u>\$0.00</u></u>

Note 1: The Trust and Agency fund liability account represents the excess of revenues over expenses.

Note 2: Projected balance excludes Trust and Club account balances of \$347,152

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

ACTION EXHIBIT NO. 17277

SUBJECT: LEASE AGREEMENT WITH FORD MOTOR CREDIT COMPANY LLC

RECOMMENDATION: That the Board of Trustees approve an Agreement with Ford Motor Credit Company LLC for the lease/purchase of three (3) 2026 Ford Transit vans. These vans will be utilized by students and staff, with primary usage by Triton athletic teams for travel to contests less than 200 miles. The term of the Agreement is five years, with an annual payment of \$42,568.87. The total five-year cost of this Agreement is \$212,844.35. With a \$1.00 buyout at the end of the lease, per vehicle, the college can own the vehicle.

RATIONALE: The institution outsourced its athletic local travel needs with rental agencies for the past 10 years. What was once a cost-effective measure, has recently become unreasonably expensive. Analysis of current rental rates indicated the lease/purchase option is now the better choice for the college. The breakeven point has been identified as 4 years, with an expected overall vehicle life of 15 years. When the vans are no longer appropriate for use for student travel, they will be cascaded to other campus departments for further use, to achieve the maximum utilization of the vehicles. This Agreement also allows a reduction in staff time, contracting and procuring rental vehicles for over 200 rentals per year.

Sean Sullivan

Submitted to Board by: _____
Sean O'Brien Sullivan, Vice President of Business Services

Board Officers' Signatures Required:

Mark R. Stephens
Chairman

Tracy Jennings
Secretary

Date

Related forms requiring Board signature: Yes ☐ No ☒

Quote

Landmark Ford Inc.

You Always Do Better At Landmark

DATE: September 3, 2025

2401 Prairie Crossing Drive
Springfield, IL. 62711
Phone: 217 862 5253
Fax: 217 862 5316

Quote For: TRITON COLLEGE

2026 FORD TRANSIT 15 PASSENGER VAN BOSS 4-B-28544	\$55,454.00
HIGH ROOF OPTION 148 EXT LONG WB DUAL REAR WHEELS	4,200.00
EXTERIOR BACK UP ALARM	185.00
DAYTIME RUNNING LIGHTS	45.00
WIPER ACTIVATED HEADLAMPS	30.00
ALL WEATHER FLOOR MAT FRONT ONLY	120.00
2 ADDITIONAL KEYS	75.00
DELIVER ONE UNIT	295.00
LIC M PLATE	175.00
OXFORD WHITE/GRAY VINYL INTERIOR	-
CARPET FRONT/REAR	125.00
MUNICIPAL LEASE QUOTE 5 ANNUAL PAYMENTS-\$1 BUYOUT	
	\$60,704.00
Make all checks payable to Landmark Ford Inc. If you have any questions concerning this quote, please contact Marcia Wegman 217-862 -5253 e-mail marcia.wegman@landmarkauto.com THANK YOU FOR YOUR BUSINESS	QUANTITY 3
	Sub total 182,112.00
	OTHER
	TOTAL \$182,112.00

Financing Quote # 105149

September 3, 2025

Municipality: Triton College
Dealer: Landmark Ford

Ford Credit Municipal Finance is pleased to provide the following quote for your consideration.
Expiration Date: 9/29/2025

Description	Unit Price
2026 Ford Transit x 3	\$182,112.00

Total Asset Cost	\$182,112.00
Underwriting Fee	\$545.00
Amount Financed	\$182,657.00
Number of Payments	5
Payment Timing	Annual
Rate	8.29%
Payment Amount	\$42,568.87

This quote was prepared assuming the lease qualifies for Federal Income Tax Status for Ford Credit Company LLC under Section 103 of the IRS Code and is not a commitment by Ford Credit Municipal Finance. Financing is subject to credit review.

Thank you for the opportunity to provide this quote. If you have any questions, need additional options, or would like to proceed with the application process, please contact by using the information below.

Sincerely,

[Rachel Zimprich](#)

Rachel Zimprich
Marketing Coordinator

1-800-241-4199, press 1

Ford Motor Credit Company ("FMCC") is providing the information contained in this document for discussion purposes only in connection with a proposed arm's length commercial leasing transaction between you and FMCC. FMCC is acting for its own interest and has financial and other interests that differ from yours. FMCC is not acting as a municipal advisor or financial advisor to you, and has no fiduciary duty to you. The information provided in this document is not intended to be and should not be construed as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934 and the municipal advisor rules of the SEC. FMCC is not recommending that you take an action and you should discuss any actions with your own advisors as you deem appropriate.

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

ACTION EXHIBIT NO. 17278

**SUBJECT: FACILITY FEE WAIVER: 29TH ANNUAL TRITON COLLEGE
FOUNDATION PRESIDENT'S RECEPTION**

RECOMMENDATION: That the Board of Trustees approve the use of Triton College facilities for the President's Reception scheduled for November 19, 2025; waive room rental fees and set up charges of approximately \$11,405 as per the Triton College Facilities Rental Policy.

RATIONALE: The Triton College Foundation, requesting the space and facility rental fee waiver, is a not-for-profit group working directly to support the educational mission of Triton College. The funds raised from this event will directly benefit the students of Triton College. Furthermore, the event will enhance Triton's image and showcase its resources.

Sean Sullivan

Submitted to Board by: _____
Sean O'Brien Sullivan, Vice President of Business Services

Board Officers' Signatures Required:

Mark R. Stephens
Chairman

Tracy Jennings
Secretary

Date

Related forms requiring Board signature: Yes ☐ No ☒

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

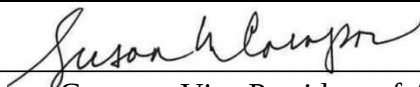
ACTION EXHIBIT NO. 17279

**SUBJECT: INTERGOVERNMENTAL AGREEMENT WITH OAK PARK RIVER
FOREST HIGH SCHOOL**

RECOMMENDATION: That the Board of Trustees approve an Intergovernmental Agreement between Triton College and Oak Park River Forest High School (OPRF). This Agreement will take effect on September 23, 2025, and will automatically renew each year. Either party may terminate this Agreement at any time, with or without cause, upon thirty (30) days prior written notice to the other party. Classes in session at the time of termination will be allowed to complete their current term. The cost associated with offering courses at this extension site is expected to be less than \$10,000 per year (site director, rent, personnel background checks), which remains unchanged from the previous Agreement between the parties.

RATIONALE: This Partnership Agreement will allow Triton the use of the OPRF high school facilities for Triton's off campus programming and enhance the institution's relationship with the school. This is the College's standard facility Agreement.

Submitted to Board by:



Dr. Susan Campos, Vice President of Academic Affairs

Board Officers' Signatures Required:

**Mark R. Stephens
Board Chairman**

**Tracy Jennings
Secretary**

Date

Related forms requiring Board signature: Yes ☒ No ☐

**INTERGOVERNMENTAL AGREEMENT BETWEEN
COMMUNITY COLLEGE DISTRICT 504
AND
SCHOOL COLLEGE PARTNERSHIP MEMBERS**

Pursuant to the Illinois Intergovernmental Cooperation Act as outlined in 5 ILCS 220/3, this AGREEMENT (hereinafter “Agreement”) is made and entered into this 23rd day of September 2025, by and between COMMUNITY COLLEGE DISTRICT 504, commonly known as **Triton College** (hereinafter “COLLEGE”), COUNTY OF COOK AND STATE OF ILLINOIS and SCHOOL COLLEGE PARTNERSHIP MEMBER **Board of Education of Oak Park River Forest School District** (hereinafter “DISTRICT”), Oak Park, Illinois.

WITNESSETH:

WHEREAS, the DISTRICT operates a High School (the “School”) located at 201 N. Scoville Ave., Oak Park, IL 60302 and desires to host COLLEGE classes in said premises; and,

WHEREAS, the COLLEGE desires to use rooms in said premises for classes;

NOW THEREFORE, in consideration of the mutual covenants and agreements herein contained, it is hereby agreed by and between the COLLEGE and the DISTRICT as follows:

1. 1. **TERM OF AGREEMENT** - The term of this Agreement will be on September 23, 2025, and shall automatically renew. The premises, including the School, shall be made available to the COLLEGE for use on three evenings per week as agreed by the parties from 6:00 p.m. to 10:00 p.m. for the term of this Agreement. The parties may agree, on a case by case basis, to make the premises available prior to 6:00 p.m. Athletic facilities may not be available until 8:00 PM unless prior approval is obtained from the Superintendent of the DISTRICT or designee.

2. **DESIGNATION OF ROOMS & RENT** – The COLLEGE and the DISTRICT shall mutually agree which rooms will be available to the COLLEGE pursuant to this Agreement.

The COLLEGE may request specific rooms and the DISTRICT will use reasonable efforts to accommodate such request. The District may, in its sole discretion, refuse a specific request for space. The DISTRICT agrees that it shall charge \$1,600.00 per year to the COLLEGE for use of the rooms provided for classes. Rent shall be paid by the COLLEGE in two equal installments of \$800.00 on August 1 and February 1, respectively.

1. 3. **UTILITIES AND OTHER SERVICES** - The DISTRICT agrees to provide heat, light, water and electricity for the premises.

The DISTRICT agrees to pay for all heat, light, water, electric and power bills which are charged, levied or taxed with respect to utilities furnished for the COLLEGE'S use and occupancy of the premises for no additional cost or charge to the COLLEGE.

The DISTRICT agrees to provide janitorial service for maintenance of the areas provided for no additional cost or charge to the COLLEGE.

The DISTRICT agrees to provide assignments to rooms with audiovisual equipment if requested by COLLEGE for no additional cost or charge. In the event COLLEGE requests an audiovisual equipped room and one is not available, COLLEGE will provide, maintain and support its own audiovisual equipment, which will be stored in a locked and secure location at DISTRICT for the sole use of the COLLEGE.

1. 4. **ACCESS TO ROOMS** - The COLLEGE shall have exclusive use of all rooms provided for COLLEGE classes on the days and times once they are agreed upon by both parties as stated herein. The COLLEGE shall not have early access to rooms **for instruction** unless prior written approval from the Superintendent of the DISTRICT or designee is obtained. The DISTRICT shall grant the COLLEGE

reasonable access prior to 6:00 p.m. for any necessary set up or preparation. Except in cases of an emergency, no one affiliated with the DISTRICT shall interrupt any of the classes or interfere with any student, teacher or administrator attending said classes for any reason, without advance written notice to an authorized representative of the COLLEGE.

1. 5. **DIRECTORS** – An Extension Center Director shall be hired by the COLLEGE, following consultation and reasonable approval of the DISTRICT. The Extension Center Director shall be an independent contractor of both the COLLEGE and the DISTRICT and shall not be entitled to any of the benefits of employment provided to employees, agents or faculty of the COLLEGE or the DISTRICT, including worker's compensation or accrual of tenure. The COLLEGE shall pay the Extension Center Director \$7,312.00 annually. This payment shall be payment for acting as Extension Center Director for twelve (12) hours per week and eighteen (18) weeks per semester. The Extension Center Director shall have the following responsibilities:

- a. Supervise COLLEGE students, staff, and faculty when classes are in session at the DISTRICT;
- b. Be present and available at the office of the COLLEGE extension center, located at the DISTRICT, from 6:00 p.m. until 10:00 p.m. or until all students have left the premises. If courses are scheduled for earlier than 6:00 p.m., the Director shall provide office coverage no less than thirty (30) minutes prior to the beginning of classes.

Schedule courses and program offerings for all classes held at the DISTRICT. The course and program offerings shall be determined by the COLLEGE's Assistant Dean of Continuing Education based upon the needs of the community and input from the Extension Center Director. The schedule should include a listing of days the DISTRICT is closed and courses shall not be scheduled on such days. The Director may add new courses as necessary and write course outlines and provide othercurricular work upon request from, or following the written approval of, the Assistant Dean of Continuing Education.

- a. Schedule meetings with the COLLEGE's Assistant Dean of Continuing Education upon receiving the schedule for the upcoming semester.

- b. Examine and assign new and existing courses to ensure that dates, times, and room locations are correct.
- c. Welcome students, faculty, and staff in the office located at the DISTRICT each night that courses are offered.
- d. Visit DISTRICT classrooms upon the request of the Assistant Dean of Continuing Education to monitor any potential issues that may arise and advise the Assistant Dean of Continuing Education in the event of any issues or concerns.
- e. Pick up mail for the Extension Center at the COLLEGE each week. Mail will be located in the A Building (A-201).
- f. Deliver any completed midterms and finals to the Assistant Dean of Continuing Education's mailbox in the Learning Resource Center located at the COLLEGE.
- g. In ample time, notify the COLLEGE's Assistant Dean of Continuing Education of all anticipated needs, special requests, and potential problems.
- h. Communicate to the DISTRICT all upcoming audiovisual needs for COLLEGE classes for rooms assigned without audiovisual capabilities.
- i. Confirm course assignments prior to the beginning of each class to determine that each class will be offered by notifying the School of Continuing Education office at the COLLEGE (708-456-0300, ext. 3500).
- j. Operate the Extension Center in a monetarily efficient manner with the goals of reducing costs and maximizing revenue for the year.
 - a. Serve as a liaison between the COLLEGE and the staff at the DISTRICT, particularly regarding effective use of rooms and facilities.
 - b. Monitor parking in and around the site to ensure safety for COLLEGE instructors and students.

- c. Monitor all instructors' assignments and verify completion and submission of student evaluation and survey forms for each class, to be submitted to the Assistant Dean of Continuing Education within five (5) days of the end of the semester.
 - d. Provide instructor handouts, including completing necessary copying if needed, as appropriate and maintain instructor mailboxes regularly.
 - e. Be familiar with and complete all forms required by COLLEGE.
 - a. Expedite the completion of required forms including, but not limited to, drafts of upcoming semester offerings, midterm verifications, final grade sheets, and attendance forms to comply with all deadlines.
 - b. Immediately alert the School of Continuing Education at the COLLEGE in the event an instructor is not present.
 - c. Assist in the marketing effort of the COLLEGE and its programs at functions such as parent nights and open houses, which shall be pre-approved by the DISTRICT, and promote COLLEGE programs by providing brochures, flyers, and speaking with parents and community groups about services and courses available as such opportunities become available.
 - d. No secretarial support services shall be provided by the COLLEGE, thereby requiring that some ministerial tasks are completed by the Extension Site Director.
6. **SUPPLIES** - The COLLEGE will purchase necessary course supplies for the operation of classes offered at the DISTRICT.
7. **COURSE WAIVERS** – One course waiver will be issued up to a maximum of two (2) for DISTRICT employees during the term of this Agreement. The Director will forward any course waiver requests to the Assistant Dean of Continuing Education for final approval.

8. **DAMAGES AND INSURANCE** – In the event the COLLEGE damages the DISTRICT’S property, reasonable wear and tear excepted, the COLLEGE shall, at the COLLEGE’s sole cost, repair any such damage. The repair shall be to a condition at least equivalent to the condition of the affected area immediately before the damage. If the COLLEGE does not repair the damage within 14 business days after receiving written notice from the DISTRICT, or a lesser time if the DISTRICT reasonably determines the damage creates an emergency situation, the DISTRICT may repair the damage and the COLLEGE shall reimburse the DISTRICT for the costs the DISTRICT incurs within 30 business days after the DISTRICT provides a written invoice to the COLLEGE.

The COLLEGE shall provide the DISTRICT with a certificate of insurance as detailed below for the period covered by this Agreement.

- ☐ Commercial General Liability Coverage
 - ☐ \$1,000,000 Per Occurrence
 - ☐ \$50,000 Damage to Rented Premises (Each Occurrence)
 - ☐ \$1,000,000 Personal & Advertising Injury
 - ☐ \$2,000,000 General Aggregate
 - ☐ \$2,000,000 Products/Completed Operations Aggregate
- ☐ Workers Compensation Coverage
 - ☐ Statutory limits
 - ☐ Employers Liability Limits of \$500,000/\$500,000/\$500,000

The COLLEGE will provide the DISTRICT with a certificate of insurance naming the DISTRICT additional insured on a primary and non-contributory basis.

The DISTRICT shall provide the COLLEGE with a certificate of insurance as detailed below for the period covered by this Agreement.

- ☐ Commercial General Liability Coverage
 - ☐ \$1,000,000 Per Occurrence
 - ☐ \$50,000 Damage to Rented Premises (Each Occurrence)
 - ☐ \$1,000,000 Personal & Advertising Injury
 - ☐ \$2,000,000 General Aggregate
 - ☐ \$2,000,000 Products/Completed Operations Aggregate
- ☐ Workers Compensation Coverage
 - ☐ Statutory limits
 - ☐ Employers Liability Limits of \$500,000/\$500,000/\$500,000

The DISTRICT will provide the COLLEGE with a certificate of insurance naming the COLLEGE additional insured on a primary and non-contributory basis.

9. **INDEMNIFICATION** - The DISTRICT agrees, to the extent permitted by Illinois law, to indemnify, hold harmless and defend the COLLEGE, each of its Trustees in their official capacity or individually, its agents, its employees and its students against all damages, loss, costs, expenses and attorney's fees for injuries suffered by DISTRICT faculty, staff, students, visitors, invitees, and guests in any way caused by or arising from, incident to, connected with or growing out of the use or occupation of the DISTRICT's facilities by the DISTRICT, or in any other manner caused by, arising from, incident to, connected with or growing out of the condition or state of repair of

the DISTRICT's facilities occupied or used by the COLLEGE, occasioned by or in connection with the use or occupation of the DISTRICT's facilities or the performance of any activities taking place on the DISTRICT'S facilities permitted by the Intergovernmental Agreement during the term of said Intergovernmental Agreement, regardless of whether the DISTRICT's insurance carriers deny coverage of any such damages, losses, costs, expenses and attorney fees.

The COLLEGE agrees, to the extent permitted by Illinois law, to indemnify, hold harmless and defend the DISTRICT, each of its School Board Members in their official capacity or individually, its agents and its employees against all damages, loss, costs, expenses and attorney's fees for injuries suffered by COLLEGE faculty, staff, students, visitors, invitees and guests in any way caused by or arising from, incident to, connected with or growing out of the use or occupation of the DISTRICT's facilities by COLLEGE, or in any other manner caused by, arising from, incident to, connected with or growing out of the condition or state of repair of the DISTRICT's facilities occupied or used by COLLEGE, occasioned by or in connection with the use or occupation of the DISTRICT's facilities in the performance of any activities taking place on the DISTRICT's facilities permitted by the Intergovernmental Agreement during the term of said Intergovernmental Agreement, regardless of whether the COLLEGE's insurance carriers deny coverage of any such damages, losses, costs, expenses and attorney fees.

Each party, as an entity and on behalf of its employees, agents, and students, claims any and all governmental immunity as may be established by or set forth under Federal or Illinois law, rule or regulation. This right to claim any and all governmental immunity shall not, however, diminish either party's obligation to indemnify the other party as otherwise set forth in this Agreement.

10. **FINGER-PRINT BASED CRIMINAL HISTORY RECORDS CHECK** – The DISTRICT shall perform finger-print based criminal history records checks on all COLLEGE employees providing services at the DISTRICT's facilities. The finger-print based criminal history records shall be sufficient to satisfy the DISTRICT'S obligations under Section 10-21.9 and 34-18.5 of the Illinois School Code (105 ILCS 5/10-21.9 and 105 ILCS 5/34-18.5). The

DISTRICT shall furnish the COLLEGE with copies of such records checks if so requested by the COLLEGE. The College shall reimburse the District for the cost of such records checks.

11. **TERMINATION OF AGREEMENT** - Upon thirty (30) days written notice, the COLLEGE or the DISTRICT may terminate this Agreement or any renewal thereof. Classes in session at the time of termination shall be permitted to complete the then current term under the terms and conditions stated herein.

12. **RENEWAL OF AGREEMENT**- This Agreement shall automatically renew for successive one (1) year terms unless terminated as set forth in the Agreement.

13. **NOTICE** - Any notice required or permitted under this Agreement shall be in writing and shall become effective on the day of mailing thereof by first class mail, or certified mail, postage prepaid addressed:

If to the COLLEGE:

Susan M. Campos
Vice President, Academic Affairs Triton
College
2000 Fifth Avenue
River Grove, Illinois 60171

cc: Sarie E. Winner
Kusper & Raucci Chartered
30 North LaSalle Street Suite 2121
Chicago, Illinois 60602

If to the DISTRICT:

Dr. Jennifer Hester
Assistant Superintendent for Curriculum and Instruction
Oak Park River Forest High School 201 North
Scoville Avenue
Oak Park, Illinois 60302

a. 14. **NON-DISCRIMINATION** – Neither party shall discriminate on the basis of race, color, religion, sex, national origin, ancestry, age, marital status, physical or mental handicap, an unfavorable

discharge from military service, or any other factor as prohibited by law. Each party certifies that it is an equal opportunity employer.

b. 15. **COMPLIANCE WITH ILLINOIS HUMAN RIGHTS ACT** – Each party certifies that it maintains a written sexual harassment policy in conformance with 775 ILCS 5/2-105. If either party has more than 25 employees, each party certifies that it provides a Drug Free Workplace in compliance with the Drug Free Workplace Act. 30 ILCS 580/1 et seq.

c. 16. **GOVERNING LAW** – This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois, without giving effect to the principles of conflict of laws. All suits, actions, claims and causes of action relating to the construction, validity, performance and enforcement of this Agreement shall be brought in the Circuit Court of Cook County or the federal district court for the Northern District of Illinois, located in Chicago.

d. 17. **FORCE MAJEURE** - Neither party will be liable for any failure or delay in its performance under this Agreement due to any cause beyond its reasonable control, including acts of war, acts of God, acts of terrorism, earthquake, flood, embargo, riot, sabotage, labor shortage or dispute, governmental act or failure of the Internet (not resulting from the actions or inactions of the delayed party), provided that the delayed party: (i) gives the other party prompt notice of such cause, and (ii) uses its reasonable commercial efforts to promptly correct such failure or delay in performance.

IN WITNESS THEREOF, a duly authorized representative of Triton College and a duly authorized representative of DISTRICT executes this Agreement in the representative's official capacity only and the representative shall have no personal liability under this Agreement.

FOR THE COLLEGE:

**Triton College
River Grove, Illinois**

FOR THE DISTRICT:

**Oak Park and River Forest High School
Oak Park, Illinois**

SIGNATURE ATTESTING

Mark R. Stephens, Chairman
Board of Trustees of Triton College

Tracy Jennings, Secretary
Board of Trustees of Triton College

SIGNATURE ATTESTING

Tom Cofsky, President
Board of Education of Oak Park and River
Forest High School

Fred Arkin, Secretary
Board of Education of Oak Park and River
Forest High School

TRITON COLLEGE, District 504
Board of Trustees

Meeting of September 23, 2025

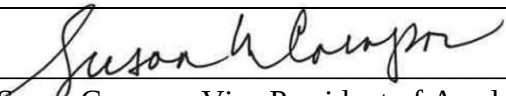
ACTION EXHIBIT NO. 17280

SUBJECT: AGREEMENT WITH RESURRECTION MEDICAL CENTER

RECOMMENDATION: That the Board of Trustees approve an Affiliation Agreement with Resurrection Medical Center. The term of this Agreement shall commence August 27, 2025 and shall run until terminated by one of the parties under the terms and conditions set forth therein. This Agreement may be terminated at any time by either party by giving at least thirty (30) days written notice to the other party, prior to the expiration of the current term. In the event that this Agreement is not renewed for a subsequent term or is terminated for any reason, students who are participating in the clinical educational experiences at the time of termination shall be allowed to complete such assignment under the terms and conditions set forth therein. There is no cost to the college for this Agreement.

RATIONALE: This Agreement will enable students in Triton College's Certified Medical Assistant, (ADN), Nursing Assistant, Radiology, Respiratory Care, Sonography/Vascular Technology, Sterile Processing and Surgical Technology program to participate in clinical education experiences at Resurrection Medical Center.

Submitted to Board by: _____


Dr. Susan Campos, Vice President of Academic Affairs

Board Officers' Signatures Required:

Mark R. Stephens
Board Chairman

Tracy Jennings
Secretary

Date

Related forms requiring Board signature: Yes ☒ No ☐



EDUCATIONAL AFFILIATION AGREEMENT

THIS AFFILIATION AGREEMENT is made and entered into as of last day of signature , by and between the Community College District 504, commonly known as TRITON COLLEGE referred to as “SCHOOL” and RESURRECTION MEDICAL CENTER - CHICAGO, LLC, D/B/A RESURRECTION MEDICAL CENTER hereinafter referred to as “HOSPITAL”. SCHOOL and HOSPITAL may be collectively referred to as “Parties” and individually as “Party”.

RECITALS

- A. HOSPITAL, located at 7435 West Talcott Ave., Chicago, Illinois 60631 , operates an acute care hospital and provides inpatient and outpatient healthcare to patients in the community.
- B. SCHOOL operates an accredited Nursing and Affiliated Health & Career Programs for educating students to meet the qualifications for practice in the profession of Certified Medical Assistant, Nursing (ADN), Nursing Assistant, Radiology, Respiratory Care, Sonography/Vascular Technology, Sterile Processing and Surgical Technology and desires to cooperate with HOSPITAL in providing students a supervised opportunity to participate in a field educational experience rotation at Hospital (“Field Experience”).
- C. HOSPITAL and SCHOOL shall both benefit by making the Field Experience program available to students at HOSPITAL.

NOW, THEREFORE, in consideration of the covenants, conditions and stipulations set forth herein, and in consideration of the mutual benefits to be derived therefrom, the Parties hereto agree as follows:

DEFINITIONS

- A. “Student” is an individual who is enrolled as a degree (diploma, certificate, etc.) seeking person at SCHOOL and whose completion of SCHOOL coursework has deemed them eligible to participate in the Field Experience program as outlined in this Agreement.
- B. “Field Experience” is the affiliated health & career program and curriculum received at SCHOOL, in conjunction with HOSPITAL, as outlined in this Agreement.
- C. “Faculty” or “Faculty Member” is a SCHOOL employee, instructor, agent, or representative of the administrative or teaching staff at SCHOOL that has been designated by SCHOOL to participate in the Field Experience program as outlined in this Agreement.

ARTICLE I **SCHOOL OBLIGATIONS**

- 1.1 SCHOOL agrees to be obligated by the following terms and conditions:

- a. The number of students allowed to participate under this Agreement shall be mutually agreed upon by the Parties at least a reasonable time prior to the proposed onset of the clinical rotation.
- b. The dates, times, field areas and departments for student placement and the goals and objectives of each Field Experience shall be mutually agreed upon by the SCHOOL and HOSPITAL a reasonable amount of time prior to the student's arrival at HOSPITAL.
- c. The field coursework will be completed at SCHOOL and HOSPITAL in accordance with the field requirements of the Program and Field Experience.
- d. The parties agree that students will participate in providing patient services rendered at HOSPITAL as part of student's Field Experience. The parties further agree that HOSPITAL has final responsibility, authority and supervision over all aspects of patient care and service, and all students and faculty members participating in the Field Experience and SCHOOL will, at all times, abide by such supervision and HOSPITAL shall remain solely responsible for all patient care. Students and faculty members assigned to HOSPITAL for Field Experiences will be subject to the rules and regulations of HOSPITAL including, but not limited to, all applicable certification and accreditation standards, HIPAA procedures governing the disclosure of individually identifiable health information, credentialing requirements, and employee and risk management policies.
- e. SCHOOL shall provide HOSPITAL with a student profile of each student enrolled in the Field Experience program, including student's name, address, telephone number, email address, date of birth, and level of academic preparation. Such information shall be maintained by HOSPITAL in a manner that complies with the obligations of the Family Educational Rights and Privacy Act ("FERPA") and shall not be shared with any third parties unless the student or SCHOOL provide written consent for such disclosure.
- f. SCHOOL shall assume responsibility for instructing all students who participate in the Field Experience about working in a hospital setting, including, but not limited to the following topics:
 - i. information contained in HOSPITAL'S employee orientation program; as applicable
 - ii. information on HOSPITAL policies and procedures; as applicable
 - iii. information on confidentiality of patients' information;
 - iv. information on identifying and handling hazardous materials;
 - v. information on universal precautions and procedures regarding infection control; and
 - vi. information on applicable state and federal regulations.
- g. SCHOOL shall assume responsibility for providing instruction and informing students of the requirement to comply with the final regulations issued by the Occupational Safety and Health Administration governing employee exposure to bloodborne pathogens in the workplace under Section VI(b) of the Occupational Safety and Health Act of 1970, which regulations became effective March 6, 1992, and as may be amended or superseded from time to time (the

“Regulations”), including, but not limited to accepting the same level of responsibility as “the employer” would have to provide all employees with (1) information and training about the hazards associated with blood and other potentially infectious materials, (2) information and training about the protective measures to be taken to minimize the risk of occupational exposure to bloodborne pathogens, (3) training in the appropriate actions to take in an emergency involving exposure to blood and other potentially infectious materials, and (4) information as to the reasons the employee should participate in hepatitis B vaccination and post-exposure evaluation and follow-up. SCHOOL’s shall inform all students of the requirement to obtain the Hepatitis B vaccination or provide documentation of declination in accordance with the Regulations.

- h. SCHOOL shall ensure that each student participating in a Field Experience at HOSPITAL will be provided HIPAA compliance education prior to the start of the Field Experience. The training will include (I) a general overview of the privacy regulations; (ii) the duty of students to maintain the confidentiality of patient information; (iii) the uses and disclosures that students may make; and (iv) patient rights under the privacy regulations. SCHOOL shall provide HOSPITAL, upon request, evidence of any or all participating student’s training.
- i. SCHOOL shall ensure that all students are appropriately physically identified as students, and that all students are aware of the obligation to identify themselves appropriately as students in all communications with HOSPITAL employees, agents, Medical Staff members, and patients. If STUDENT is provided a Hospital ID STUDENT should wear it at all times and the ID should state STUDENT. The parties agree that a student may be terminated from the Field Experience immediately for failure to appropriately identify himself/herself as a student.
- j. SCHOOL shall inform each student and faculty member participating in the Field Experience to provide, documentation of appropriate immunization of students and participating faculty members, as required pursuant to Exhibit B (attached hereto and incorporated herein). Upon request of HOSPITAL, SCHOOL will inform the students of a need to provide a complete student health history record. If the record is not provided within a reasonable period of time; HOSPITAL deems the record unsatisfactory; or, based upon the record, it appears the student may pose a risk to the health or safety of HOSPITAL personnel or patients, HOSPITAL may, subject to legal obligations, refuse the student access to HOSPITAL.
- k. SCHOOL shall notify HOSPITAL of any known exposure to disease, illness or injury reported by or occurring to any student or participating faculty member, regardless of whether such event occurred at HOSPITAL.
- l. SCHOOL shall inform students of the requirement to provide HOSPITAL with information to ascertain that students’ health status and physical condition are in conformance with HOSPITAL health requirements for the Field Experience program. At a minimum, each student shall be advised of the requirement to provide to HOSPITAL satisfactory evidence that each student is free from contagious disease and does not otherwise present a health hazard to HOSPITAL patients, employees, volunteers or guests prior to his or her participation in the Field Experience program. Such evidence shall include completion of a tuberculin skin test (within the last twelve months) or evidence that each student is free of symptoms of pulmonary

disease if the skin test is positive, a chest x-ray following a positive TB test result, and physical examination and evidence of immunity from rubella, measles and chicken pox. The student shall be responsible for arranging for the student's medical care and/or treatment, if necessary, including transportation in case of illness or injury while participating in the Field Experience program at HOSPITAL. In no event shall HOSPITAL or SCHOOL be financially or otherwise responsible for said medical care and treatment. SCHOOL shall ensure that all participating students read, complete, sign and submit the forms attached hereto and listed on Exhibits "A" and "B".

1.2 Faculty Qualifications. SCHOOL shall assume responsibility for ensuring that all faculty members assigned to participate in the Field Experience are qualified and competent and shall:

- a. Keep on file and furnish to HOSPITAL, or request that the faculty member provide, upon request, the following items concerning any faculty member who participates in the Field Experience program at HOSPITAL:
 - i. Proof of educational qualifications;
 - ii. Documentation of insurance coverage as outlined in this Agreement; and
 - iii. Licensure for that state specified, if applicable.

1.3 Student Qualifications. SCHOOL shall assure that students are eligible for the Field Experience program and shall:

- a. Assume responsibility for the education and field-training program of Students participating in field experiences and assign to HOSPITAL only those Students who have satisfactorily completed SCHOOL's prerequisites for Field Experiences.
- b. Maintain all education records and reports related to its students, and comply with all applicable statutes, rules and regulations respecting the maintenance of and release of information from such records.
- c. Pursuant to HOSPITAL policy, SCHOOL shall require Students who will be on-site at HOSPITAL to have performed criminal background checks and drug and alcohol testing (using a HOSPITAL approved screening panel). SCHOOL shall use a licensed company designated and approved by HOSPITAL to perform the drug testing and criminal background verification. HOSPITAL will not accept drug test and criminal background check results from any company other than those approved by the HOSPITAL. SCHOOL shall provide HOSPITAL with a description of its background investigation processes and shall attest to HOSPITAL that each Student has submitted to a complete background check. SCHOOL shall inform students of the obligations to provide copies of such criminal background checks and negative test results to HOSPITAL prior to the beginning of the clinical rotation at the HOSPITAL. A background check will be considered "completed" if it includes, at a minimum, all of the following elements: (1) seven (7) year criminal background check in current and previous counties of residence and employment, (2) confirmation that the Student is not listed as sexual offender and, if requested by HOSPITAL, in any child abuse registry (3) evidence that the Student is eligible to

participate in all federal and state health programs and verification that the Student is not on the OIG or GSA exclusion list and (4) any other element required by HOSPITAL to meet state law requirements. HOSPITAL shall have the right to require the withdrawal of any Student in the event that Student fails to meet the standards established by HOSPITAL for acceptable background. SCHOOL shall indemnify and hold HOSPITAL harmless from any and all actions or claims that may be asserted by Students resulting from HOSPITAL'S rejection of any Student from Program based on the results of a criminal background check or any claim that such a background check was conducted improperly. Fees for the criminal background checks and drug and alcohol testing shall be paid by the SCHOOL or the Student.

- d. Obtain student' signatures on any and all consent/releases, including consent to the drug test and permission for the results of the drug test to be provided to the HOSPITAL.
- e. Take the necessary steps to assure that no student is assigned to HOSPITAL if such student is known to present a foreseeable harm to patient care or disruption to HOSPITAL operations. SCHOOL must make a determination as to the student's ability to perform activities in the Field Experience and advise HOSPITAL of any requests or needs of the student for accommodation.

1.4 Professional Fees. SCHOOL shall not bill, or collect any professional fees from HOSPITAL, HOSPITAL patients, or any other payor for patient care services rendered during the Field Experience program.

1.5 Equipment and Property Loss. SCHOOL shall assume responsibility for the replacement cost of equipment and/or property that is broken or damaged due to misconduct on the part of SCHOOL, students, or faculty.

1.6 Cost of Supplies and Materials. SCHOOL shall be responsible for, or shall ensure that the student covers, at his or her own expense, the cost of supplies and materials that are required by SCHOOL for the Field Experience program.

1.7 Use of Hospital Name. SCHOOL shall obtain prior written approval, which shall not be unreasonably withheld, of HOSPITAL before:

- a. publishing material relating to the Field Experience program, and
- b. using HOSPITAL's name in any advertisement or promotional material.

ARTICLE II

HOSPITAL OBLIGATIONS

2.1 Field Experience Program. HOSPITAL shall provide an on-site experience for students that is pertinent and meaningful.

2.2 Number of Students. HOSPITAL shall accept from SCHOOL the mutually agreed upon number of students enrolled in the Program, subject to change based on HOSPITAL resources and circumstances.

Ultimately, the number of students accepted shall be determined at the sole discretion of HOSPITAL as building space, patient population, supervisory staff, program, and any other considerations permit.

2.3 Student Evaluation. HOSPITAL shall periodically evaluate student performance in collaboration with SCHOOL and provide feedback to SCHOOL regarding the student Field Experience as reasonably requested by SCHOOL and notify SCHOOL in a timely manner of any unsatisfactory conduct or performance of student. However, SCHOOL shall remain solely responsible for the assignment of grades and academic credit.

2.4 Hospital Orientation. HOSPITAL shall provide SCHOOL with orientation materials related to HOSPITAL policies, standards and practices; as applicable.

2.5 Student Assignments. HOSPITAL, in collaboration with SCHOOL, shall establish work times, work locations, and responsibilities for students.

2.6 Access to Facilities. HOSPITAL shall permit students enrolled in the Field Experience program access to HOSPITAL facilities as appropriate and necessary for their Field Experience program, provided that the students' presence does not interfere with HOSPITAL activities.

2.7 Job Specific Requirements. HOSPITAL shall advise SCHOOL of any job requirements or safety issues that are pertinent to the specific Field Experience program job assignment.

2.8 First Aid. HOSPITAL shall provide necessary emergency health care or first aid to students and faculty for accidents occurring at HOSPITAL. HOSPITAL is not obligated to assume financial responsibility for such care and may request reimbursement from student or faculty, or their insurance carrier.

2.9 Student Supervision. HOSPITAL shall permit students to perform services for patients only when under the direct supervision of a clinician or professional of HOSPITAL staff. When appropriate, such clinicians or professionals shall be certified or licensed in the discipline in which supervision is provided. HOSPITAL may provide qualified health care personnel to act as preceptors for students participating in the Field Experience.

2.10 Patient Care Responsibility. HOSPITAL retains responsibility for the care of its patients. Students and faculty, as trainees and participants in the Field Experience program, will not replace HOSPITAL staff.

2.11 Administrative Responsibility. HOSPITAL retains administrative responsibility for HOSPITAL services rendered pursuant to this contract and in accordance with State laws and regulations.

2.12 Mutual Responsibility. Both parties will instruct their respective faculty, staff and participating student(s) to maintain confidentiality of student and patient information as required by law, including the Family Education Rights and Privacy Act (FERPA) and the Health Insurance Portability Accountability Act (HIPAA) and by policies and procedures of SCHOOL and HOSPITAL.

2.13 Personal Protective Equipment. HOSPITAL shall provide necessary personal protective equipment for students while assigned to HOSPITAL in compliance with OSHA Blood-Borne Pathogen Regulations, the Nuclear Regulatory Commission regulations and other applicable federal and state health and safety regulations. However, HOSPITAL may require SCHOOL or STUDENT to provide necessary personal protective equipment for faculty and/or student use when it is necessary for HOSPITAL to conserve supplies for HOSPITAL staff.

2.14 SCHOOL Faculty Members: HOSPITAL shall ensure that each institution's instructors or faculty members participating in the Field Experience and who will supervise students at the HOSPITAL shall be duly licensed by the appropriate governmental authority in the state where HOSPITAL is located, and if required under the Medical Staff Bylaws of the Hospital, have privileges to perform services in the Hospital as a member of the active Medical Staff in accordance with any and all applicable provision of the Medical Staff Bylaws.

ARTICLE III **REMOVAL OF STUDENTS**

3.1 HOSPITAL reserves the right to immediately remove, either temporarily or permanently, a student from HOSPITAL for any reason, including but not limited to, the following reasons:

- a. Misconduct;
- b. Inappropriate behavior;
- c. Refusal or failure to follow HOSPITAL policies, procedures, standards and practices;
- d. Violation of federal or state laws or regulations;
- e. Unsafe behavior;
- f. Inappropriate dress;
- g. Unsatisfactory performance; and/or
- h. Detrimental health status.

3.2 Consult with SCHOOL. Prior to any cancellation or termination, HOSPITAL shall consult with SCHOOL, if feasible, about the proposed action. However, the decision to deny a student access to HOSPITAL will be made by HOSPITAL at its sole reasonable discretion.

ARTICLE IV **NON-DISCRIMINATION**

HOSPITAL and SCHOOL shall both comply with Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972 and Section 504 of the Rehabilitation Act of 1973, and related regulations, and will not discriminate against any person on the basis of race, creed, sex, national origin, age, sexual orientation, veteran status, handicap or any other factor as protected or prohibited by law, rule or regulation under any program or activity receiving federal financial assistance.

Each Party represents that it maintains a sexual harassment policy and a Drug Free Workplace policy as required by applicable law, rule or regulation.

ARTICLE V

INSURANCE REQUIREMENTS

5.1 SCHOOL shall procure and maintain in force during the term of this Agreement, at its sole cost and expense, general and professional liability insurance on an occurrence based policy in amounts reasonably necessary to protect SCHOOL and its students, employees, agents, or representatives against liability arising from any and all negligent acts or incidents occurring in the discharge of its or their responsibilities and obligations under this Agreement. Coverage under such general and professional liability insurance shall be not less than two million dollars (\$2,000,000.00) for each occurrence and five million dollars (\$5,000,000.00) in annual aggregate. SCHOOL agrees to furnish HOSPITAL with a Certificate of Insurance evidencing compliance with all applicable insurance requirements upon the execution of this Agreement and annually during the term of this Agreement. Such certificate of Insurance shall state that students are covered by such policy of insurance. In the event of insurance cancellation or modification SCHOOL agrees to provide no less than thirty (30) days' notice of any insurance cancellation, reduction, or other material change of the scope of any required insurance coverage.

5.2 Hospital Liability Insurance. HOSPITAL shall procure and maintain in force during the term of this Agreement, at its sole cost and expense, professional liability insurance or a program of self-insurance in amounts reasonably necessary to protect HOSPITAL and its employees, agents, or representatives against liability arising from any and all negligent acts or incidents occurring in the discharge of its or their responsibilities and obligations under this Agreement. Coverage under such professional liability insurance shall be not less than two million dollars (\$2,000,000.00) for each occurrence and five million dollars (\$5,000,000.00) in annual aggregate. HOSPITAL agrees to furnish SCHOOL with a Certificate of Insurance evidencing compliance with all applicable insurance requirements upon the execution of this Agreement and annually during the term of this Agreement. Such certificate of Insurance shall state that providers are covered by such policy of insurance. In the event of insurance cancellation or modification HOSPITAL agrees to provide no less than thirty (30) days' notice of any insurance cancellation, reduction, or other material change of the scope of any required insurance coverage.

5.4 Workers' Compensation. Each Party shall maintain Workers' Compensation and Disability Insurance covering their personnel in accordance with all applicable workers' compensation laws.

5.5 Health Insurance. SCHOOL inform each student in Field Experience program of the requirement to procure and maintain in force during the term of this Agreement, at the students' sole cost and expense, health insurance coverage. Evidence of Health Insurance shall be provided by the student to Hospital, upon request.

5.8 Proof of Insurance. SCHOOL and Students, as applicable, prior to the execution of this Agreement and annually during the term of this Agreement, agrees to furnish HOSPITAL with certificates of insurance evidencing compliance with all applicable insurance requirements, including:

- a. certificate of professional liability and general liability insurance (covering SCHOOL and/or student, as applicable);
- b. certificate of Workers' Compensation insurance;
- c. proof of health insurance coverage for students;

5.9 Insurance Cancellation/Modification. Both parties agree to provide for not less than thirty (30) days-notice of any insurance cancellation, reduction, or other material change in the amount or scope of any required insurance coverage.

ARTICLE VI

INDEMNIFICATION/HOLD HARMLESS

6.1 SCHOOL shall defend, hold harmless and indemnify HOSPITAL and its affiliates, directors, trustees, officers, agents, and employees against all claims, demands, suits, judgments, expenses and costs of any and all kinds, including attorneys' fees and costs, arising as a result of damages or injuries caused to any third party through the performance or failure of performance of this Agreement, including violation of any duty imposed by statute, ordinance, or regulation, on the part of SCHOOL, its employees, agents, or students providing such damages or injuries have arisen or are claimed to have arisen out of negligence or Workers' Compensation claim (pursuant to paragraph 6.4 of this Agreement) or any other grounds of legal liability, including violation of any duty imposed by statute or ordinance or regulation on the part of SCHOOL, its students, employees, or agents.

6.2 HOSPITAL shall defend, hold harmless and indemnify SCHOOL and its affiliates, directors, trustees, officers, agents, and employees against all claims, demands, suits, judgments, expenses and costs of any and all kinds, including attorneys' fees and costs, arising as a result of damages or injuries caused to any third party through the performance or failure of performance of this Agreement, including violation of any duty imposed by statute, ordinance, or regulation, on the part of HOSPITAL, its employees, agents, or students providing such damages or injuries have arisen or are claimed to have arisen out of negligence or any other grounds of legal liability, including violation of any duty imposed by statute or ordinance or regulation on the part of HOSPITAL, its employees, or agents.

6.3 The parties agree that neither termination of this Agreement nor completion of the acts performed under this Agreement shall release either Party from the obligation to indemnify the other as to any claim or cause of action, which occurred, or is alleged to have occurred, prior to the effective date of such termination or completion.

6.4 SCHOOL, as an entity and on behalf of its employees, agents, and students, claims any and all governmental immunity as may be established by or set forth under Federal or Illinois law, rule or regulation.

ARTICLE VII

RELATIONSHIP BETWEEN THE PARTIES

7.1 Independent Entities. Nothing in this Agreement is intended nor shall be deemed or construed to create any relationship between HOSPITAL, SCHOOL, students, or faculty of SCHOOL, other than that of independent entities contracting with each other hereunder solely for the purpose of affecting the provisions of this Agreement.

7.2 Authorization to Speak for Other Party. No Party is authorized to speak on behalf of the other for any purpose whatsoever without the prior consent in writing of the other.

7.3 No Employer/Employee Relationship. The Parties expressly understand and agree that the students enrolled in the program are in attendance for educational purposes, and such students are not employees of either HOSPITAL or SCHOOL. Furthermore, SCHOOL faculty are not employees of HOSPITAL. SCHOOL faculty and students participating in the Field Experience program are, however, considered members of HOSPITAL'S "workforce" for purposes of compliance with the Health Insurance Portability and Accountability Act ("HIPAA"). Finally, HOSPITAL employees are not employees of SCHOOL and shall not be entitled to any benefits of employment provided to SCHOOL employees, including participation in pension programs or accrual of tenure.

- a. **Benefits.** Because SCHOOL faculty and SCHOOL students are not employees of HOSPITAL, it is understood by SCHOOL, students, and faculty that HOSPITAL shall not provide employment compensation or employment benefits, including health insurance benefits, paid leave benefits, disability benefits, workers' compensation benefits, unemployment benefits, retirement benefits, or any other employee benefit, for the benefit of SCHOOL, students, or faculty.

Because HOSPITAL staff are not employees of SCHOOL, it is understood by HOSPITAL, and Hospital staff that SCHOOL shall not provide employment compensation or employment benefits, including health insurance benefits, paid leave benefits, disability benefits, workers' compensation benefits, unemployment benefits, retirement benefits, or any other employee benefit, for the benefit of HOSPITAL or Hospital staff.

- b. **Taxes.** Because SCHOOL faculty and SCHOOL students are not employees of HOSPITAL, it is understood by SCHOOL that HOSPITAL shall not be responsible for withholding federal or state taxes with respect to any compensation that may be paid to students or faculty by SCHOOL or other source.

Because HOSPITAL staff are not employees of SCHOOL, it is understood by HOSPITAL that SCHOOL shall not be responsible for withholding federal or state taxes with respect to any compensation that may be paid to Hospital staff by HOSPITAL or other source.

ARTICLE VIII

CONFIDENTIALITY OF MEDICAL INFORMATION

8.1 Access to Information. Neither HOSPITAL nor SCHOOL nor students enrolled in the Field Experience program shall disclose to any third party, except where permitted or required by law or where such disclosure is expressly approved by HOSPITAL in writing, any patient or medical record information regarding HOSPITAL patients, and SCHOOL and HOSPITAL and students shall comply with all federal and state laws and regulations, and all bylaws, rules, regulations, and policies of HOSPITAL, SCHOOL and students, regarding the confidentiality of such information. SCHOOL acknowledges that in receiving or otherwise dealing with any records or information from HOSPITAL about HOSPITAL's patients receiving treatment for alcohol or drug abuse, SCHOOL and Students are fully bound by the provisions of the federal regulations governing Confidentiality of Alcohol and Drug Abuse Patient Records (42 C.F.R. Part 2, as amended from time to time).

In addition, SCHOOL and HOSPITAL shall not use or disclose any protected health information and individually identifiable health information, as defined in 45 CFR Part 164 (collectively, the “**Protected Health Information**”), concerning a patient other than as permitted by this Agreement or provisions of the federal privacy regulations (the “**Federal Privacy Regulations**”) and the federal security standards (the “**Federal Security Regulations**”) as contained in 45 CFR Part 164.

82 Patient Consent. SCHOOL and students shall work with HOSPITAL to obtain patient consent in appropriate circumstances. In the absence of consent, students shall use de-identified information only in any discussions about the Field Experience with SCHOOL, its employees, or agents.

83 HIPAA. For purposes of this Agreement, Students are trainees and shall be considered members of the Hospital’s workforce as that term is defined in the HIPAA regulations at 45 C.F.R. Section 160.103. The SCHOOL shall be responsible for curriculum planning, admission, administration, requirements for matriculation, faculty appointments and promotions and any other requirements of any academic accrediting agency. Neither the SCHOOL nor its employees or agents shall be granted access to individually identifiable information unless the patient has first given consent to such access. SCHOOL shall reasonably assist the Hospital in obtaining patient consent in appropriate circumstances.

84 Student Confidentiality Agreement. Student participants in the Field Experience program shall sign HOSPITAL’S Confidentiality Agreement attached hereto as Exhibit A-2.

ARTICLE IX. **TRADE SECRETS**

During the term of this Agreement, SCHOOL and its students and/or faculty shall have access to and become acquainted with confidential information and trade secrets of HOSPITAL, including information and data relating to payer contracts and accounts, clients, patients, patient groups, patient lists, billing practices and procedures, business techniques and methods, strategic plans, operations, and related data (collectively, “Trade Secrets”). All Trade Secrets are the property of HOSPITAL and used in the course of HOSPITAL’S business and shall be proprietary information protected under the Uniform Trade Secrets Act. SCHOOL, students, and faculty shall not disclose to any person or entity, directly or indirectly, either during the term of this Agreement or at any time thereafter, any Trade Secrets, or use any Trade Secrets other than in the course of providing services under this Agreement. All documents that SCHOOL, students, and faculty prepare, or Trade Secrets that might be given to SCHOOL, students, and faculty in the course of providing services under this Agreement, are the exclusive property of HOSPITAL, and, without prior written consent of HOSPITAL, shall not be removed from HOSPITAL’S premises.

ARTICLE X **TERM AND TERMINATION OF AGREEMENT**

10.1 Term. This Agreement shall be effective on the last day of signature, and shall remain in effect unless terminated in writing by either party as provided herein.

10.2 Termination. This Agreement may be terminated by either party, with or without cause, upon thirty (30) days advance written notice to the other party; provided that all students currently enrolled in the

Program at Hospital at the time notice of termination shall be given the opportunity to complete their Field Program at Hospital, such completion not to exceed three (3) months.

ARTICLE XI

GENERAL PROVISIONS

11.1 Amendment. This Agreement may be amended at any time by mutual agreement of the Parties, provided that before any amendment shall be operative or valid, it shall have been reduced to writing and signed by authorized agents of both Parties.

11.2 Assignment. Neither HOSPITAL nor SCHOOL shall assign their rights, duties, or obligations under this Agreement, either in whole or in part, without the prior written consent of the other.

11.3 Attorneys' Fees. If either Party brings an action for any relief or collection against the other Party, declaratory or otherwise, arising out of the arrangement described in this Agreement, each Party shall be responsible for their share of costs and attorneys' fees, including without limitation fees incurred at arbitration, at trial, on appeal, and on any review therefrom, all of which shall be deemed to have accrued upon the commencement of such action.

11.4 Force Majeure. Neither Party shall be liable for nonperformance or defective or late performance of any of its obligations under this Agreement to the extent and for such periods of time as such nonperformance, defective performance, or late performance is due to reasons outside such Party's control, including acts of God, war (declared or undeclared), action of any governmental authority, riots, revolutions, fire, floods, explosions, sabotage, nuclear incidents, lightening, weather, earthquakes, storms, sinkholes, or epidemics.

11.5 Headings. The headings in this Agreement are intended solely for convenience of reference and shall be given no effect in the construction or interpretation of this Agreement.

11.6 Meaning of Certain Words. Wherever the context may require, any pronouns used in this Agreement shall include the corresponding masculine, feminine, or neuter forms, and the singular form of nouns shall include plural, and vice versa.

11.7 Notices. All notices or communications required or permitted under this Agreement shall be given in writing and delivered personally or sent by United States registered or certified mail with postage prepaid and return receipt requested or by overnight delivery service (e.g., Federal Express). Notice shall be deemed given when sent, if sent as specified in this Section, or otherwise deemed given when received. In each case, notice shall be delivered or sent to:

If to Hospital :
Resurrection Medical Center
7435 W. Talcott
Chicago, IL 60631
Contact person: Joseph Wadas
jwadas@primehealthcare.com

If to the School :
Dean of Health Careers and Public Service Programs
2000 Fifth Avenue
River Grove, IL 60171

With copy to
Winner Law
2344 W Melrose
Chicago, IL 60618

11.8 Severability. If any provision of this Agreement is determined to be illegal or unenforceable, that provision shall be severed from this Agreement, and such severance shall have no effect upon the enforceability of the remainder of this Agreement.

11.9 Waiver. No delay or failure to require performance of any provision of this Agreement shall constitute a waiver of that provision as to that or any other instance. Any waiver granted by a Party must be in writing to be effective and shall apply solely to the specific instance expressly stated.

11.10 Entire Agreement. This Agreement is the entire understanding and Agreement of the Parties regarding its subject matter, and supersedes any prior oral or written Agreements, representations, or understandings between the Parties. No other understanding between the Parties shall be binding on them unless set forth in writing, signed by and authorized agent, and attached to this Agreement.

11.11 Governing Law. This Agreement shall be governed in all respects by the laws of the State of Illinois. All disputes shall be resolved in the Circuit Court of Cook County, Illinois.

11.12 This Agreement is executed by an authorized representative of SCHOOL in the representative's official capacity only and the representative shall have no personal liability under this Agreement.

[signature page(s) follows]

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed in their behalf by their duly authorized representatives.

HOSPITAL:
RESURRECTION MEDICAL CENTER –
CHICAGO, LLC d/b/a RESURRECTION
MEDICAL CENTER

SCHOOL:
TRITON COLLEGE

By: _____
Signature

Name: Joseph Mullany

Title: CEO

Date: _____

By: _____
Signature

Name: Mark R. Stephens

Title: Board Chairman

Date: _____

EXHIBIT A
CLEARANCE FORMS PACKET

All participating students shall read, complete, sign and submit the following forms:

- 1. Exhibit A-1: Student Code of Conduct.**
- 2. Exhibit A-2: Student Confidentiality Policy/HIPAA.**
- 3. Exhibit A-3: Agreement for Waiver and Release of all Claims.**
- 4. Exhibit A-4: If Student is an employee of [enter hospital name]**
- 5. Exhibit A-5: General Compliance Training Attestation**
- 6. Exhibit B: Student Agreement- Field Experience**

PLEASE SIGN AND INITIAL PAGES WHERE INDICATED

STUDENT NAME: _____SIGNATURE: _____

SCHOOL NAME: _____PROGRAM: _____

FIELD COORDINATOR'S NAME: _____

SUPERVISING MEDICAL PROFESSIONAL: _____

EXHIBIT “A-1”
STUDENT CODE OF CONDUCT
[Enter Hospital Name]

This Hospital mandates that there be an environment of mutual understanding, respect and cooperation and that its affiliated SCHOOL students and/or interns must maintain the highest standards of personal/professional conduct and behavior. Regardless of the role description, each individual is a vital link in providing outstanding patient care and customer service.

This is not intended to be a complete list of all code of conduct and performance, but to promote an idea of what type of conduct and job performance is expected and what behavior may result in corrective action or discharge. In arriving at a decision, both the nature of the incident and prior record of the employee will be considered.

The Hospital is committed to Standards of Behavior by the following listed below. Failure to comply will result in disciplinary action.

The Hospital retains the right to immediately terminate the affiliation of a student and/or intern for any type of misconduct, including the examples listed below, depending upon the nature and circumstances of the incident and the any prior performance records. However, examples of other conduct that normally will result in a warning or suspension prior to termination include the following:

Falsification of any records, such as medical forms, worker’s compensation claims, timecards or SCHOOL programs applications, or giving false testimony or witness.

Carelessness of violations of Hospital rules and procedures which could jeopardize the safety of self or others or and/or which could result in bodily injury or damage to Hospital property.

Disorderly conduct including fighting, horseplay, threatening, or abusing any individual, patient, visitors, or member of the public. Immoral or indecent conduct.

Insubordination including refusal or failure to perform tasks assigned by a supervisor or manager in the appropriate manner.

Distribution, use, possession, purchase or sale of or being under the influence of alcohol, narcotics, intoxicants, drugs or hallucinatory agents while on Hospital property or reporting to work under such conditions.

Use of alcohol or drugs while in a Hospital uniform.

Any violation of the Hospital’s Drug-Free Workplace Program.

Threats of violence, acts of violence, terrorist threats or acts of terrorism against the Hospital, patients, employees or the general public.

Sleeping during Field Experience time.

Student Initials: _____

EXHIBIT “A-1”
STUDENT CODE OF CONDUCT
[Enter Hospital Name]
(CONTINUATION)

Stealing from the Hospital, employees, patients or members of the public, regardless of the amount. Soliciting tips, gifts or other gratuities or favors from patients or their families.

Possession of weapons or explosives on Hospital premises.

Field Experience abandonment/Leaving without authorization.

Failure to return to the Field Experience Program by the end of the student or intern’s normal Field Experience day, on the date scheduled for return to the Field Experience from an excused absence.

Disclosure (whether negligent or intentional) of confidential information pertaining to patients, physicians, or other employees, including, but not limited to the violation of the Patient’s Right and Confidentiality Policies and the Health Information Portability and Accountability Act (HIPAA).

Giving unauthorized medical or health advice.

Altering, falsifying, or making an intentional misstatement of facts on a member or patient record or chart.

Failure to perform assignment as directed.

Inappropriate attitude or behavior to patients, other employees, or members of the public.

Violations of security or safety regulations including unsafe acts, such as improper bending, lifting, twisting, etc.

Excessive absenteeism or pattern of unexcused absences.

Soliciting for any purpose during working time (working time does not include meal or break periods during which a student or intern is released from all duties).

Unsatisfactory performance.

Student Initials:

EXHIBIT "A-1"
STUDENT CODE OF CONDUCT
[Enter Hospital Name]
(CONTINUATION)

Negligent conduct that causes misuse, waste or damage to any of the Hospital's property or using such property for personal reasons or releasing such property to others without proper authorization.

Failure to attend required orientation, in-service sessions or mandatory staff meetings.

Failure to immediately report accidents, theft, abuse, or similar misconduct towards patients, visitors, or employees.

Smoking, eating, chewing gum or lounging in unauthorized areas or taking or consuming food and beverages sent for patients, visitors or any other individuals.

Improper or unauthorized parking.

TO BE COMPLETED BY STUDENT

I _____ acknowledge that I have read and fully understand the Code of Conduct.

Print Name

Signature

Date

EXHIBIT “A-2”
STUDENT CONFIDENTIALITY POLICY/HIPAA
ACKNOWLEDGEMENT

Confidentiality Policy

Disclosure of confidential information gained through your Field Experience Program by the Hospital is considered an act of prohibited conduct subject to disciplinary action, up to and including student suspension.

Any information concerning a patient’s illness, family, financial condition, or personal characteristics is strictly confidential. When a patient’s history or condition is reviewed, it must be done in private only with those persons involved with the care of the patient. Copying, photographing, replicating in any manner, videotaping, etc. is strictly prohibited.

I understand and agree to abide by the statement outlined above.

HIPAA Acknowledgement

HIPAA is the Health Insurance Portability and Accountability Act of 1996: Public Law 104-191 ("HIPAA"), the Health Information Technology for Economic and Field Health Act, Public Law 111-005 ("the HITECH Act"), and regulations promulgated thereunder by the U.S. Department of Health and Human Services (the "HIPAA Regulations") and other applicable laws. The Privacy Rule (“RULE”) is a section of this law designed to protect the privacy of certain health information. This information is referred to as Protected Health Information (“PHI”) that relates to the health of an individual and identifies, or can be used to identify, the individual. Disclosure of information in violation of the RULE is considered an act of prohibited conduct subject to disciplinary action, up to and including student suspension.

I understand and acknowledge the above standards regarding patient privacy and protected health information. Under HIPAA there are penalties both civil and criminal for failure to comply with privacy requirements.

Student Name (Please Print):	SCHOOL Name and Program:
Student Signature:	Date:

EXHIBIT "A-3"
AGREEMENT FOR WAIVER AND RELEASE OF ALL CLAIMS

This AGREEMENT FOR WAIVER AND RELEASE OF ALL CLAIMS (this "Agreement") is made effective this _____ day of _____, 20____ (the "Effective Date"), by and between _____ ("Hospital"), Community College District 504 ("Triton"), and _____ ("Student").

This Agreement is based on the facts hereinafter recited:

1. Student shall be provided access to Hospital's premises for the purpose of obtaining Field education via a Field Experience Program for students enrolled in the Triton _____ Program or any professional degree in the healthcare industry.
2. Student understands that the educational institution in which Student currently is enrolled in, and which has contracted with Hospital to provide Student access to Hospital's premises Field Experience Program, does not provide Workers' Compensation coverage for Student.
3. Student also understands and agrees that Hospital's Workers' Compensation insurance policy does not cover Student for injuries sustained by Student while engaging in Field Experience Program activities on Hospital's premises.
4. Student hereby agrees to waive and release Triton and Hospital from any liability or responsibility any injuries sustained by Student while engaging in Field Experience Program activities on Hospital's premises that may otherwise be covered under workers' compensation insurance.
5. Student further understands and agrees that Students are required to obtain their own health insurance coverage for any illnesses or injuries sustained while engaging in Field Experience Program activities on Hospital's premises.
6. Student hereby agrees to look only to their own health insurance coverage or otherwise retain their own financial responsibility for any medical services they receive in connection with any injuries sustained by Student while engaging in Field Experience Program activities on Hospital's premises.
7. The undersigned represents and warrants that they have the right, power, legal capacity, and authority to enter into this Agreement, and that no further approval or consent of any person or entity is necessary for them to enter into and perform such obligations.
8. If any provision of this Agreement is determined by a court of competent jurisdiction to be illegal or unenforceable, said provision shall be deemed to be severed and deleted and neither such provision, its severance, or deletion shall affect the validity of the remaining provisions of this agreement.
9. This Agreement shall not be construed against the party or its representative who drafted this agreement, or any portion hereof.

Student Initials: _____

EXHIBIT "A-3"
(Continuation)

10. This Agreement shall be and inure to the benefit of the undersigned and their heirs, executors, wards, administrators, agents, officers, directors, shareholders, successors in interest and assigns.
11. This Agreement is and shall be subject to, governed by, and construed and enforced pursuant to the laws of the State of Illinois. All disputes under this Agreement shall be resolved in the Circuit Court of Cook County.
12. This release and agreement is the entire Agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior and contemporaneous oral and written agreements and discussions. This release and agreement may be amended only upon an agreement in writing.

Each Party hereto represents and warrants that it has been advised to seek advice from independent legal counsel of its own choosing regarding this Agreement and its terms and language, and understand and acknowledge the significance and consequence of these Releases, and the specific waivers of Section 1542, and each Party expressly consents that this Agreement and the Releases set forth herein shall be given full force and effect according to each and all of their express terms and provisions, including those relating to unknown and unsuspected claims, demands and causes of action, if any, as well as those relating to any other claims, demands and causes of action herein above specified.

DO NOT SIGN UNTIL READ AND FULLY UNDERSTOOD

Hospital: _____

Student: _____

Signature: _____

Signature: _____

Name: _____

Name: _____

Date: _____

Date: _____

EXHIBIT "A-4"
[Enter Hospital Name]
HOSPITAL EMPLOYEES ONLY

I, _____ employee of [Enter Hospital Name] and Student of [Enter School Name], acknowledge that I have read, fully understand and agree to comply to the following terms:

WORKING TIME & OBSERVATION/FIELD ROTATION TIME EXCLUSIVITY:

Student/Observer agrees that his/her Working Time and Observation/Field Rotation Time are exclusive from one another, and at no point shall Student/Observer be performing Observation/Field Rotation Time and be allowed to change and perform Working Time. Likewise, at no point shall Student/Observer be performing Working Time and be allowed to change and perform Observation/Field Rotation Time.

Student/Observer Signature: _____ Date: _____

[Enter Hospital Name] Physician or Field Experience Supervisor:

Signature: _____ Date: _____

Name: _____ Title: _____

Approved by:

Signature: _____ Date: _____

Name: _____ Title: _____



General Compliance Training Attestation Form

I, _____, hereby confirm that I have reviewed
(Name)

and understand the content of the **GENERAL COMPLIANCE TRAINING** module on
_____.

(Date)

Print Name: _____

Signature: _____

Discipline/Specialty: _____

School Name: _____

Contact Information: _____

Please return the completed form to:

For questions or concerns please call:

EXHIBIT B
STUDENT AGREEMENT – FIELD EXPERIENCE

I, _____, a student at _____ ("School") in the _____ Program desire the opportunity to obtain Field experience through participation in a Field rotation at Hospital (hereinafter referred to as "Field Experience"), and hereby agree to the following:

I understand and agree to abide by: (I) the applicable terms and conditions of the Educational Affiliation Agreement between my School and Hospital; (ii) all applicable Hospital policies and procedures; and (iii) the Ethical and Religious Directives for Catholic Health Care Services as found at www.usccb.org/bishops/directives. I further understand and agree that failure to do so may result in the immediate termination of my participation in the aforementioned Field Experience.

1. I understand and agree that I shall not use or disclose to any third party any trade secrets and/or confidential information, facts or documents relating in any way to Hospital's business operations, patients, suppliers, vendors, personnel, contracts or financial condition or any other confidential or proprietary information except as necessary to the completion of my Field Experience or as required by applicable law. I understand the foregoing does not apply to publicly available information or information required by court order or applicable law.
2. I have been provided the necessary HIPAA training and understand and agree to: (I) appropriately access and disclose patient information; (ii) appropriately use the Hospital information system; and (iii) use reasonable safeguards to prevent unauthorized access to or disclosure of Hospital patient information.
3. I understand and agree that when I am participating in the Field Experience, I am not, and will not be, an employee of Hospital or School and will therefore not be eligible for any of the compensation or benefits that Hospital or School employees receive.
4. I authorize all necessary exchanges of information between Hospital and my School related to me and my participation in the Field Experience, including my education records.
5. I agree to clearly identify myself as a student, both visually by the wearing of a name badge and in all written and verbal communication, to all patients, providers, and staff during my Field Experience.
6. I agree to act only within the scope of my Field Experience and, at such times as are necessary, will immediately attempt to resolve any question or doubt I have as to the extent of that scope with the appropriate Hospital supervisor and School faculty.
7. I have been appropriately immunized as required under the Educational Affiliation Agreement and agree to submit to any additional health examinations that might be necessary to my participation in the Field Experience and further agree to make the results of any such additional examinations available to Hospital upon request.
8. I understand that Hospital may make emergency care available to me during the term of my Field Experience and that such emergency care will not be given without charge. I agree that I will be financially responsible for any medical care provided by any Hospital Facility, including any emergency care.
9. I understand and agree that Hospital retains the right to remove me at any time, if Hospital deems such removal to be in the best interests of Hospital and its patients.
10. I agree to release Hospital and School from any liability for the loss of or damage to my personal property while on Hospital property. I agree to be liable for and indemnify Hospital and School for any claims made against Hospital which are based solely on any of my activities. By signing this Agreement, I, and my parent or guardian if applicable, acknowledge that I understand the dangers of participating in the Field Experience and hereby release Hospital and School, their administration, board of directors, employees and agents from any and all liability from my participating in the Field Experience. I agree that this Student Agreement shall be binding and of full force and effect upon my heirs, assigns, executors, personal representatives, and guardians, including parents, durable powers of attorney or next of kin.

STUDENT:

Signature

Date

Printed Name

Program

PARENT/GUARDIAN (If Student is a minor): I hereby agree to the above terms on behalf of the above-named student.

Signature

Date

Printed Name

Program

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

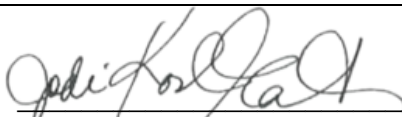
ACTION EXHIBIT NO. 17281

SUBJECT: EXTENSION AMENDMENT WITH REUP-EDUCATION

RECOMMENDATION: That the Board of Trustees approve an Amendment with ReUp Education, a company that helps adult students re-enroll in college. The Amendment extends Triton's current contract, scheduled to expire June 1, 2026 to August 30, 2030. ReUp will receive a fee of 24% of the net tuition received for each semester in which a "stopout student," (a student who has college credit but no credential), re-enrolls.

RATIONALE: ReUp has helped Triton College re-enroll 667 students over the last two years. Furthermore, 10 additional Illinois community colleges have contracted with ReUp. Due to these additional community college partnerships, the revenue share that Triton will pay ReUp has decreased from 35% to 24%.

Submitted to Board by:



Dr. Jodi Koslow Martin, VP of Enrollment Mgt & Student Affairs

Board Officers' Signatures Required:

**Mark R. Stephens
Board Chairman**

**Tracy Jennings
Secretary**

Date

Related forms requiring Board signature: Yes ☒ No ☐

**AMENDMENT to
PROGRAM COOPERATION AGREEMENT
BETWEEN
REUP EDUCATION AND TRITON COLLEGE**

This Amendment #1 (“**Amendment**”) to the Program Cooperation Agreement (“**Agreement**”) effective as of June 1, 2023, is entered into September 1, 2025 (the “**Effective Date**”) by and between ReUp Education, Inc., a Delaware corporation (“**ReUp**”) and Triton College (the “**Institution**”). ReUp and Institution may hereinafter be referred to individually as a “Party” and collectively as the “Parties”.

WHEREAS, the Parties desire to amend the Agreement in accordance with its terms as set forth below;

NOW, THEREFORE, for other good and valuable consideration, the sufficiency of which is hereby acknowledged, the Parties agree as follows:

I. Term

The term of the Agreement and Exhibit B, the Initial Program Term Sheet (“**PTS**”) shall be extended to August 31, 2030. This extended term shall be deemed an “initial term,” and not an extension or renewal of the initial agreement between the parties.

II. Fees: The fee paid by Institution for each Returning Student or Transfer Student, as set forth in Exhibit A, shall be immediately reduced to twenty-four percent (24%) of the Net Tuition Revenue for the remaining duration of the initial term.

Except as modified hereby, all of the terms and conditions of the Agreement and all Exhibits shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment, effective as of the Effective Date set forth above, which shall be subject to the terms of the Agreement, and agree to this Amendment in an official capacity only.

REUP EDUCATION, INC.

By: _____
Name: Terah Crews
Title: CEO
Date:

TRITON COLLEGE

By: _____
Name: Mark R. Stephens
Title: Board Chairman
Date:

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

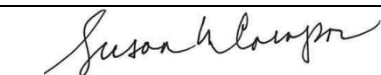
ACTION EXHIBIT NO. 17282

**SUBJECT: AGREEMENT WITH BOARD OF EDUCATION OF OAK PARK RIVER
FOREST HIGH SCHOOL DISTRICT 200**

RECOMMENDATION: That the Board of Trustees approve a Student Teacher/Observer Agreement for the Triton Education Program with Oak Park River Forest High School District 200 to provide classroom sites for practicum-related learning opportunities for Triton students. The term of this Agreement shall begin on September 24, 2025 and will terminate on June 30, 2027. Triton students will complete their observation hours in various classrooms at Oak Park River Forest High School. There is no cost to the College for this Agreement.

RATIONALE: This Agreement will enable students in the Education Program practicum courses to participate in student observer placements at Oak Park River Forest High School. Triton students enrolled in our Education Program are required to complete observation hours in a K-12 classroom seeking to study and understand educational theory and best practices related to teaching and learning. This Agreement will provide placement options for Triton students based on their grade levels of interest.

Submitted to Board by:



Dr. Susan Campos, Vice President of Academic Affairs

Board Officers' Signatures Required:

**Mark R. Stephens
Board Chairman**

**Tracy Jennings
Secretary**

Date

Related forms requiring Board signature: Yes ☒ No ☐

STUDENT TEACHER/ OBSERVER AGREEMENT

This Agreement is between Community College District 504, commonly known as *Triton College* (“College”), and the Board of Education of Oak Park and River Forest High School District 200, Cook County, Illinois (“District”). The parties agree to the following terms:

1. Background

- 1.1. The District provides a collaborative learning experience for student teachers/student observers who are in good academic standing with a higher education institution and pursuing a teaching degree or educational career path.
- 1.2. The College has student teachers/student observers, who, to complete their educational requirements must participate in student teaching, and the College wishes to enter into an agreement with the District to enable College students to obtain the required student teaching experience.
- 1.3. The District agrees to accept College students as student teachers/student observers at the District, subject to the terms of this Agreement.

2. Placement of Student Teacher(s)/ Observer(s)

The District and College shall mutually agree to student teacher(s)/student observer(s) placement. Each placement shall be confirmed in writing by the District before placement begins.

3. College Responsibilities

- 3.1. College shall provide the basic preparation of the student teacher(s)/student observer(s) through classroom instruction and practice and shall provide the educational direction for the placement. College shall designate a faculty or staff member as a liaison to the District to provide consultation regarding student teacher/student observer placements, supervision, and periodic review of student teacher progress toward meeting the specific program’s educational objectives. College shall remain solely responsible for the determination of all grades and credit at the conclusion of the placement.
- 3.2. College will submit requests for student teaching/observation in sufficient time to allow for the proper selection of mentors, cooperating teachers, and candidates in accordance with District policies. Field experience requests will be accompanied by professional and academic data provided for each candidate. Student teaching/observation assignment requests will be accompanied by a candidate profile, including a resume, academic record information, and assignment preferences.
- 3.3. College requests for assignments will be made only for candidates who have met all academic requirements, are willing to provide to the District proof of a criminal fingerprint background check, have shown appropriate standards of performance, and exhibit promise for success as teachers.
- 3.4. College shall inform student teacher(s)/student observer(s) that he or she must adhere to the following requirements during the placement:
 - a. Student teacher/student Observer shall comply with The School Code of Illinois and all policies, procedures, and standards established by the District.
 - b. If required by the school placement, student teacher/student observer shall wear a

District Identification Card, which shall be provided by District.

- c. Student teacher/student observer shall carry his or her Student ID card issued by College always while on District property.
 - d. Student teacher/student observer shall be responsible for his or her own transportation and shall not be authorized to transport any District students, clients, or other District parties by car or other vehicle.
 - e. Student teacher/student observer shall maintain health insurance coverage during the placement and shall comply with all health and immunization requirements of the District, which shall be provided to the College in advance of any placement.
 - f. Student teacher/student observer shall be responsible for adhering to established schedules and notifying the District and College of any absences or necessary schedule changes.
 - g. In case of an emergency school closing, student teacher/student observer shall respond to such closing in the same manner as the District teaching faculty.
 - h. Student teacher/student observer shall obtain prior written approval of the District and College before publishing any material relative to the placement.
- 3.5. College shall not knowingly send a student teacher/student observer to any school who the District would be prohibited from employing due to a conviction of a crime listed in 105 ILCS 5/10-21.9 or who is listed in the Illinois Sex Offender Registry or the Illinois Murderer and Violent Offender Against Youth Registry. College shall make every student teacher/observer proposed for assignment to a District school available to the District for a fingerprint-based criminal history records check pursuant to 105 ILCS 5/10-21.9. The check shall occur before any student teacher is sent to any school. College will reimburse the District for the costs of the checks. The District must provide a copy of the report to the student teacher, but is not authorized to release it to College.
- 3.6. College shall, upon receiving notice from the District, immediately remove any student teacher/student observer at the request of the District. College agrees that the District may refuse assignment of any student teacher/student observer. Reasons need not be stated.

4. Confidential Information

- 4.1. District owns all records, reports, documents, deliverables, and other materials containing its confidential information. In addition, all written reports, test protocols, progress notes, evaluations, attendance logs, service logs, records, documents, deliverables, and other materials prepared by student teachers/student observers in providing services to District students, whether in electronic or hard copy format, shall always be and remain the property of the District.
- 4.2. College and the District acknowledge that certain information concerning the District students and the student teachers/student observers is confidential pursuant to law, including, without limitation, the Family and Educational Rights and Privacy Act of 1974, the Illinois School Student Records Act, the Children's Online Privacy Protection Act, and the Protection of Pupil Rights Amendment. As such, the College agrees that student teachers/observers must maintain and keep confidential these records in accordance with law. The College shall advise the student teachers that they are subject to such laws. Further, all District personnel shall agree that any records related to the student teachers/student observers shall be

maintained and kept confidential in accordance with the law.

If information is protected from disclosure by law and is inappropriately released by either party, that party shall defend, hold harmless, and indemnify the other party, its Board, Board members, employees, and agents from all subsequent claims, lawsuits, liabilities, judgments, costs, and expenses, including reasonable attorneys' fees, relating to such release or any matter covered by this Agreement.

5. Insurance and Indemnification

5.1. Insurance. During the term of this Agreement, each party, at its sole cost and expense, and for the benefit of the other party, shall carry and maintain the following insurance:

- a) Comprehensive general liability and property damage insurance, insuring against all liability of the party related to this Agreement, with a minimum combined single limit of Two Million Dollars (\$2,000,000.00) per occurrence and Five Million Dollars (\$5,000,000) general aggregate;
- b) Professional Liability Insurance with limits in the per claim amount of not less than Two Million Dollars (\$2,000,000.00) and the annual aggregate of not less than Five Million Dollars (\$5,000,000);
- c) Automobile liability Insurance with a combined single limit of One Million Dollars (\$1,000,000);
- d) Cyber liability/identity theft insurance with a combined limit of Two Million Dollars (\$2,000,000);
- e) Workers' Compensation Insurance covering all costs, statutory benefits, and liabilities under State Workers' Compensation and similar laws for the party's respective employees; and
- f) Umbrella liability insurance with a minimum combined single limit of Five Million dollars (\$5,000,000.00) per occurrence and Five Million Dollars (\$5,000,000) general aggregate.

The insurance shall include sexual abuse and molestation coverage. All insurers shall be licensed by the State of Illinois and rated A-VII or better by A.M. Best or comparable rating service. Each party's comprehensive general liability, property damage, auto liability, and umbrella liability insurance policy shall name the other party, its Board, Board members, employees, and agents as an additional insured on a primary noncontributory basis with a waiver of subrogation in favor of the other party. Each party shall provide the other party with certificates of insurance and/or copies of policies reasonably acceptable to the party evidencing the existence of the coverage described above, including form and deductibles, during the duration of this Agreement. The failure to provide acceptable insurance shall be deemed a breach of this Agreement entitling each party to terminate this Agreement immediately. All policies of insurance shall provide by endorsement that no coverage may be canceled, terminated, or reduced by the insuring company without the insuring company having first given at least 30 days prior written notice to the other party by certified mail, return receipt requested.

5.2. Student Teacher/Student Observer Insurance. Each student teacher shall maintain health insurance coverage during the placement and provide evidence of such insurance to the District at District's request.

- 5.3. Indemnification. Each party shall indemnify, hold harmless, and defend the other party, its Board, Board members, employees, agents, volunteers, and successors against all claims, losses, liens, obligations, actions, suits, damages, liability, settlements, causes of action, costs, and expenses (including attorneys' fees) that may arise out of or related to the actions or omissions of the party's employees, agents, or students. In addition, if any judgment shall be rendered against a party in any such action, the other party College shall, at its own expense, satisfy and discharge such obligation of the party. Each party shall have the right, at its own expense, to participate in the defense of any suit, without relieving the other party of any of its obligations. The indemnified party retains final approval of all settlements or legal strategies which involve the interest of the party.

Each party, as an entity and on behalf of its employees, agents, and students, claims any and all governmental immunity as may be established by or set forth under Federal or Illinois law, rule or regulation.

6. General Provisions

- 6.1. Term. This Agreement shall be effective from the Effective Date, as set forth in Section 6.17 until June 30, 2027. Either party may terminate this Agreement without cause with sixty (60) days advance written notice. Any student teacher/student observer shall be permitted to complete the then current assignment under the terms and conditions stated herein.
- 6.2. Relationship of the Parties. Nothing in, nor done pursuant to, this Agreement shall be construed to create the relationship of principal and agent, employer and employee, partners, or joint ventures between the District and College or the District and the student teacher/student observer.
- 6.3. Amendment. No amendment or modification to this Agreement shall be effective unless and until the amendment or modification is in writing, signed by the authorized agent of the party, properly approved in accordance with applicable procedures, and executed.
- 6.4. Assignment. This Agreement may not be assigned by the District or by College without the prior written consent of the authorized agent of the other party.
- 6.5. Notice. All notices required or permitted to be given under this Agreement shall be in writing and shall be delivered (1) personally, (2) by a reputable overnight courier, or (3) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid. Unless otherwise expressly provided in this Agreement, notices shall be deemed received upon the earlier of (a) actual receipt; (b) one business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (c) three business days following deposit in the U.S. mail, as evidenced by a return receipt.

Notices and communications to District shall be addressed to, and delivered at, the following address:

Oak Park and River Forest High School District 200
201 Scoville Ave.
Oak Park, IL 60302
Attention: Human Resources

Notices and communications to College shall be addressed to, and delivered at, the following address:

Triton College
200 Fifth Avenue
River Grove, IL 60171

cc: Winner Law
2344 W. Melrose Street
Chicago, IL 60618

- 6.6. Third Party Beneficiary. No claim as a third-party beneficiary under this Agreement by any person, firm, or corporation shall be made or be valid against District.
- 6.7. Provisions Severable. If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.
- 6.8. Time. Time is of the essence in the performance of this Agreement.
- 6.9. Calendar Days and Time. Unless otherwise provided in this Agreement, any reference in this Agreement to “day” or “days” shall mean calendar days and not business days. If the date for giving of any notice required to be given, or the performance of any obligation, under this Agreement falls on a Saturday, Sunday, federal, State, or District or College holiday, then the notice or obligation may be given or performed on the next business day after that Saturday, Sunday, or federal, State, or District holiday.

6.10 Neither party shall not discriminate on the basis of race, color, religion, sex, national origin, ancestry, age, marital status, physical or mental handicap, an unfavorable discharge from military service, or any other factor as prohibited by law. Each party certifies that it is an equal opportunity employer and maintains a written sexual harassment policy and Drug Free Workplace in conformance with applicable law.

6.11 Governing Laws. This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Illinois. Jurisdiction and venue for all disputes hereunder shall be the Circuit Court located in Cook County, Illinois, or the federal district court for the Northern District of Illinois.

6.12 No Waiver. The failure of either party to insist upon the performance of any of its terms and conditions, or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as thereafter waiving any such terms and conditions, but they shall continue and remain in full force and effect as if no waiver had occurred. 6.13 Entire Agreement. This Agreement constitutes the entire agreement between the parties to this Agreement and supersedes all prior agreements and negotiations between the parties, whether written or oral relating to the subject matter of this Agreement.

6.14 Authority to Execute. Everyone signing this Agreement on behalf of the entity that constitutes the District and College, represents and warrants that the individual is duly authorized to execute and deliver this Agreement on behalf of the entity in their official capacities only, and without any personal liability, and that this Agreement is binding on the District and College.

6.15 Survival of Terms. Any provisions of this Agreement which by their very nature are intended to survive the termination or expiration of this Agreement will survive the termination or expiration of this Agreement.

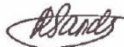
6.16 Captions. The captions at the beginning of the several paragraphs, respectively, are for convenience in locating the contents, but are not part of the context.

6.17 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall constitute an original, but altogether shall constitute one Agreement.

6.18 Effective Date. This Agreement shall be deemed dated and become effective on the date the last of the parties executes the Agreement as set forth below.

OAK PARK AND RIVER FOREST
HIGH SCHOOL DISTRICT NO. 200

COLLEGE

By: 
Roxana Sanders

By: _____
Mark R. Stephens

Its: Assistant Superintendent for Human Resources

Its: _____
Board Chairman

Dated: 07/09/2025

Dated: _____

**TRITON COLLEGE, District 504
Board of Trustees**

Meeting of September 23, 2025

ACTION EXHIBIT NO. 17283

SUBJECT: COLLEGE CURRICULUM RECOMMENDATIONS

RECOMMENDATION: That the Board of Trustees approve the attached College Curriculum Committee recommendation.

RATIONALE: This recommendation was approved by the College Curriculum Committee on September 4, 2025, and approved by the Academic Senate on September 9, 2025.

Submitted to Board by:



Dr. Susan Campos, Vice President of Academic Affairs

Board Officers' Signatures Required:

**Mark R. Stephens
Board Chairman**

**Tracy Jennings
Secretary**

Date

Related forms requiring Board signature: Yes ☐ No ☒

**College Curriculum Committee Summary
September 4, 2025**

for

**Academic Senate, September 9, 2025
Board of Trustees, September 23, 2025**

PROGRAM(S)

INACTIVATED PROGRAM(S)

- U230A30 Pre-Engineering
 - *Effective: 1/19/2026*

COURSE(S)

REVISED COURSE(s)

- ARC 108 Materials and Techniques
 - revised description, textbooks, Topical Learning Outcomes (TLOs); removed General Education Outcomes (GEOs)
 - *Effective: 1/19/2026*
- ARC 110 Materials, Methods and Sustainability I
 - revised textbooks, Topics, TLOs, CLOs; removed GEOs
 - *Effective: 1/19/2026*
- ARC 170 Design I
 - revised description (minor), prerequisite, CLOs, TLOs, textbooks; removed GEOs
 - *Effective: 1/19/2026*
- ARC 171 Design II
 - revised textbooks, Course Learning Outcomes (CLOs), TLOs, contact hours and Assessment; removed GEOs
 - *Effective: 1/19/2026*
- ARC 220 Materials, Methods & Sustainability II
 - revised description, prerequisite, textbooks, CLOs, Topics, TLOs; removed GEOs
 - *Effective: 1/19/2026*
- ARC 272 Design III
 - revised description, prerequisite, CLOs, textbooks, TLOs, Assessment; removed GEOs
 - *Effective: 1/19/2026*
- PHY 100 General Physics
 - revised Topics (lab experiments), TLOs and contact hours
 - *Effective: 1/19/2026*
- DMS 121 Cross Sectional Anatomy in Diagnostic Imaging
 - revised Topics (lab experiments), TLOs and contact hours
 - *Effective: 1/19/2026*

TRITON COLLEGE
DISTRICT #504

SCHEDULE B48.03
VOLUME XLVIII
September 23, 2025

Triton College Connect Newsletter

The following firms have been invited to submit bids for printing the Triton College Connect Newsletter. An advertisement for bid was placed in the Chicago Tribune - West Cook County Zone. Thirty (30) companies were directly solicited. Immediately after the closing hour for receiving bids, which was at 1:30 p.m. local time, Tuesday, August 5, 2025, the bids were publicly opened and read aloud in room A-300 by Danielle Stephens, Purchasing Manager and witnessed by Belen Hernandez, Purchasing Assistant.

COMPANY

NET COST

Breese Publishing
8060 Old U.S. Hwy 50
Breese, IL 62230

\$42,647.55

It is recommended that the Board of Trustees accept the proposal submitted by Breese Publishing Company in accordance with their low specified bid. This item was competitively bid according to state statutes.

Recommendation along with tabulation is attached.

APPROVED:



Sean O'Brien Sullivan
Vice President – Business Services

A/C Number	01-80300520-540200005
A/C Name	Marketing-Printing
Budget	\$ 293,000.00
Prev. Expend	101,971.55
Schedule	42,647.55
Balance	148,380.90

MEMORANDUM

To: Sean Sullivan

From: Sam Tolia

Date: 08/07/25

Re: Bid Results

Five printers submitted a bid for the printing of the Connect Newsletter 2025/26. The bid is for five issues. These bids are based on printing 142,500 copies of a 4-page self-cover. Prints four-color on 60# Gloss Text throughout with no bleed.

The bid is as follows:

RRD Commercial and Print Solutions	\$67,860.00
Woodward Printing	\$64,445.55
FCL Graphics	\$47,500.00
Breese Publishing	\$42,647.55
Doxim	\$106,647.00

Accepting the bid from Breese Publishing is recommended.

SPECIFICATIONS

Name

Triton College Connect Newsletter - 5 issues printed and mailed at various times throughout our fiscal year (ending June 30, 2026).

Quantity

142,500 per issue; give price for additional M's.

Size and bindery

4 page self-cover (One 21 x 12.5 sheet folded to 10.5 x 12.5).

Ink

Four-color (process) throughout.

Paper

60# gloss text Note: Clearly indicate whether or not cost of paper is included in base price of bid.

Bleeds

No bleeds.

Copy

Files provided via e-mail.

Turnaround

Each issue will require a ten-day turnaround, which includes printing and delivery to the Post Office.

Proofs

A PDF of the complete job is to be submitted to Triton College for approval before printing.

Delivery

142,250 copies to be prepared for simplified mailing and delivered to the CAROL STREAM POST OFFICE 550 Fullerton Ave, Carol Stream, IL 60188.

250 copies delivered to Triton College.

NEWSLETTERS PREPARED FOR MAILING SHOULD WEIGH NO MORE THAN 1,500 POUNDS PER PALLET. THE POST OFFICE WILL NOT ACCEPT ANY SKIDS WEIGHING MORE THAN THIS. IF THE POST OFFICE REJECTS SKIDS DUE TO OVERLOADING, IT IS THE PRINTER'S RESPONSIBILITY TO CORRECT THE SITUATION.

IT IS ALSO EXTREMELY IMPORTANT THAT THE WEIGHT OF THE EMPTY PALLET BE WRITTEN ON THE SIDE OF THE PALLET AS WELL AS ON THE PS FORM 3602.

Quote cost per thousand for simplified mailing.

PRINTER MUST PROVIDE TRITON COLLEGE WITH A CURRENT SUBSCRIPTION OF USPS CERTIFIED DELIVERY STATISTICS OR COMPARABLE ZIP CODE/CARRIER ROUTE INFORMATION THAT IS USPS certified and VALID WITHIN 90 DAYS BEFORE THE MAILING DATE (Must Submit with final bid, or the bid will be deemed incomplete). The mailing is prepared by the printer in accordance with the Domestic Mail Manual Eligibility Standards (343.6.0)

Printer should also reference DMM (345.6.0 up to and including 345.6.10.6) to be assured all Postal Regulations are met. (Triton College can NOT make any exceptions to these requirements.)

Printer should furnish to Lori Silvestri at Triton College, N-100, a completed, signed receipt of all SCHEDULES DELIVERED, INCLUDING THOSE SENT TO THE POST OFFICE.

In the event that you have any questions regarding the mail preparation, you can contact Lori Ann Silvestri at lorisilvestri@triton.edu or (708)456-0300 EXT. 3812.

It will be assumed by Triton College that all bids meet the above specifications unless otherwise specifically stated in proposal.

If additional information or clarification is needed, please phone SAM TOLIA, DIRECTOR OF MARKETING SERVICES, AT (708)456-0300, EXT. 3172.

Triton College Connect Newsletter
Tuesday, August 5, 2025 1:30 p.m

Bid Tabulation

Vendor Name:		RRD Commercial and Print Solutions	FCL Graphics	Breese Publishing	Woodward Printing	Doxim
Cost per issue						
Quantity 142,500 per issue	\$	\$ 13,572.00	\$ 9,500.00	\$ 7,329.51	\$ 12,889.11	\$ 21,329.40
Cost per additional 1000 copies		\$ 86.06	\$ 74.75	\$ 47.56	\$ 70.00	\$ 21.32
Ink: 4 color process		Included	Included	Included	Included	Included
Paper: 60# gloss text		Included	Included	Included	Included	Included
Delivery		Included	Included	\$ 500.00	Included	Included
Simplified mailing (142,250 copies)		Included	Included	\$ 700.00	Included	Included
Total cost per issue for 142,500 copies per issue	\$	\$ 13,572.00	\$ 9,500.00	\$ 8,529.51	\$ 12,889.11	\$ 21,329.40
Total cost for 5 issues (total cost X 5)	\$	\$ 67,860.00	\$ 47,500.00	\$ 42,647.55	\$ 64,445.55	\$ 106,647.00

Castle Printech
121 Industrial Drive
DeKalb, IL 60115

Reindl Printing, Inc.
1300 Johnson St
Merrill, WI 54452

Master Graphics, LLC
1100 S Main Street
Rochelle, IL 61068

Color Art
1325 N Warson Rd
St. Louis, MO 63132

American Speedy Printing Centers
9832 Franklin Ave
Franklin Park, IL 60131

Signature Offset
13801 E 33rd Pl, Unit F
Aurora, CO 80011

United Graphics LLC
1864 S Elmhurst Rd
Mt. Prospect, IL 60056

Midstates Inc
4820 Capital Ave NE
Aberdeen, SD 57401

North Shore Printers
535 S Sheridan Rd
Waukegan, IL 60085

Blue Island Newspaper Printing, Inc,
262 W 147th St
Harvey, IL 60426

Precise Printing Network
2190 Gladstone Ct Ste A
Glendale Heights, IL 60139

RR Donnelley
1536 Bourbon Parkway
Streamwood, IL 60107

Breese Publishing
P.O. Box 405
Breese, IL 62230

The Printing Works II Inc
7750 Archer Rd
Justice, IL 60458

John S Swift
999 Commerce Ct
Buffalo Grove, IL 60089

Woodward Printing Services
11 Means Drive
Platteville, WI 53818

Envision3
225 Madsen Dr
Bloomington, IL 60108

Viking Printing
613 E. Indian School Road
Phoenix, AZ 85012

Custom Bindery Services
120 W Laura Drive
Addison, IL 60101

Vouge Printers
820 S Northpoint Blvd
Waukegan, IL 60085

FLC Graphics Inc.
4600 N Olcott Ave
Harwood Heights, IL 60706

PA Hutchison Company
400 Pen Ave
Mayfield, PA 18433

Indiana Printing
775 Indian Springs Rd
Indiana, PA 15701

K.K Stevens Publishing Co.
100 N Pearl St
Astoria, IL 61501

Data Reproduction Corporation
4545 Glenmeade Lane
Auburn Hills, MI 48326

Topweb
5450 N Northwest Highway
Chicago, IL 60630

EP Graphics
169 Jefferson St
Berne, IN 46711

Consolidated Printing Company, Inc.
2070 Carboy Rd
Mt. Prospect, IL 60056

Grace Printing & Mailing
3425 Cleveland St
Skokie, IL 60076

M & G Graphics
3500 W 38th St
Chicago, IL 60632

TRITON COLLEGE
DISTRICT #504

SCHEDULE B48.04
VOLUME XLVIII
September 23, 2025

Exterior Painting at Building A

5 firms submitted bids for the Exterior Building Painting at Building A. An advertisement for bid was placed in the Chicago Tribune - West Cook County Zone. Immediately after the closing hour for receiving bids, which was at 2:00 p.m. local time, Tuesday, August 26, 2025, the bids were publicly opened and read aloud in room A-300 by John Lambrecht, Operations & Maintenance and Danielle Stephens, Purchasing, and witnessed by Gaspare Pitrello, Arcon Associates, Inc. and witnessed by Steve Mazurek and James Pechacek, Maintenance, and Gaspare Pitrello & Brian Schmitt, Arcon Associates, Inc.

It is recommended that the Board of Trustees accept the proposal submitted by Cosgrove Construction, Inc., in accordance with their low specified bid. These items were competitively bid according to state statutes.

COMPANY
Cosgrove Construction, Inc.
20654 Amherst Ct.
Joliet, IL 60433

NET COST
\$186,120.00

APPROVED:



Sean O'Brien Sullivan
Vice President – Business Services

A/C Number	02-70900501-580400005
A/C Name	Construction: Building Remodeling >50K
FY26 Budget	\$ 7,585,804.00
Prev. Expend.	\$ 3901.50
Schedule	\$ 186,120.00
Balance	\$ 7,395,782.50



August 27, 2025

Mr. John Lambrecht
Associate Vice President of Facilities
Triton College
2000 Fifth Avenue
River Grove, Illinois 60171

RE: **BID RECOMMENDATION
EXTERIOR PAINTING – BUILDING A
TRITON COLLEGE
PROJECT NO. 25044**

Dear Mr. Lambrecht:

On Tuesday, August 26, 2025, at 2:00 P.M. five (5) sealed bids were publicly opened and read for the Exterior Painting – Building A project. The low qualified bidder was Cosgrove Construction, Inc. in the Base Bid amount of \$186,120.00. The Base Bid includes the project contingency amount.

We have contacted Cosgrove Construction, Inc. and they have confirmed their bid. The project requirements were reviewed, and Cosgrove demonstrated an understanding of scope of work and project timeline. Cosgrove has completed previous ARCON and Triton projects with favorable results. We believe they are capable of performing well on this project.

Therefore, ARCON recommends that the Board of Trustees, Triton College award a contract for the Exterior Painting – Building A project to the low qualified bidder, Cosgrove Construction, Inc. in the Base Bid amount of \$186,120.00

Attached is the Bid Tabulation Sheet for your review.

Sincerely,
ARCON Associates, Inc.

A handwritten signature in black ink, appearing to read "Gaspare Pitrello", written in a cursive style.

Gaspare P. Pitrello, ALA
Principal

Attachments

BS/rac
J:\Triton College\25044 Miscellaneous Renovations - Campus Wide\1 Docs\Corr\25044L001.docx

Project: Exterior Painting at Building A
Owner: Triton College
Project No.: 25044
Bid Date/Time: Tuesday, August 26, 2025 @ 2:00PM



	CONTRACTOR	BID BOND	AD.1	BASE BID + 10% CONTINGENCY	ALTERNATE NO.1: LOUVER PAINTING	TOTAL
1	Nedrow Painting, Inc.	☒	☒	\$212,850.00	\$4,000.00	
2	Oosterban & Sons Co	☒	☒	\$221,265.00	\$2,900.00	
3	Cote Decorating Company	☒	☒	\$373,340.00	\$2,800.00	
4	Cosgrove Construction Inc.	☒	☒	\$186,120.00	\$4,400.00	
5	GO Painters, Inc.	☒	☒	\$466,000.00	\$900.00	
6						
7						
8						
9						