



Operating Budget (Expenses)

For Fiscal Year 2023, the adopted operating fund budget included expenditures totaling just over \$32.9 million with operating revenue budgeted at just over \$29.2 million.

Operating Budget per Area for FY23

Area	Percent
Instructional Costs	30.59%
Institutional Support	20.72%
Operation and Maintenance	13.59%
Student Services	8.96%
Academic Support	8.45%
Transfers	6.83%
Public Service	2.25%
Scholarships, Student Grants & Waivers	8.62%

Operating Budget per Object for FY23

Object	Percent
Salaries & Benefits	66.08%
Materials & Supplies	5.97%
Utilities	2.58%
Contractual Services	6.22%
Other	19.15%

Source: JALC FY23 Budget



Operating Budget (Revenues)

For Fiscal Year 2023, the adopted operating fund budget included expenditures totaling just over \$32.9 million with operating revenue budgeted at just over \$29.2 million.

Operating Funds for FY23	
Source	Percent
Tuition & Fees	35.83%
Local Taxes	24.71%
ICCB Equalization Grants	22.12%
ICCB Base Operating Grants	10.56%
CPPRT	2.73%
All other income	4.05%

Source: JALC FY23 Budget