

Annual Budget

2025-2026



JOLIET
JUNIOR COLLEGE
— 1901 —

Community College District No. 525
Joliet, Illinois

JOLIET JUNIOR COLLEGE

Community College District 525

Annual Budget

For the
Fiscal Year Ended June 30, 2026

Board of Trustees

James Budzinski, Chairperson
Nancy Garcia-Guillen, Vice Chairperson
Elaine Bottomley, Secretary
Maureen Broderick, Trustee
Diane Harris, Trustee
Michelle Lee, Trustee
Alicia Morales, Trustee
Brenton Bishop, Student Trustee

Administration

Clyne Namuo, Ph.D., President
Yolanda Farmer, Ed.D., Executive Vice President
Karl Brooks, Ed.D., Vice President, Student Development
Amy Gray, MD, MEd, Vice President, Academic Affairs
Karen Kissel, Vice President, Finance and Administrative
Services

Joliet Junior College FY26 Budget

TABLE OF CONTENTS

Message from the President.....	i
---------------------------------	---

I. Introduction

History of Joliet Junior College.....	1-9
FY26 Budget Highlights.....	10-14
Strategic Plan/Operational Plan.....	15-21
Organizational Charts/Department Descriptions/Department Initiatives.....	22-60
Budget Process.....	61-64

II. Financial Section

Fund Descriptions.....	65-69
Revenue Summary.....	70-73
Expenditure Summary.....	74-78
Financial Summary and Tables	
All Funds.....	79-83
Education Fund.....	84-87
Operations and Maintenance Fund.....	88-90
Restricted Purposes Fund.....	91-94
Audit Fund.....	95-96
Liability, Protection and Settlement Fund.....	97-98
General Obligation Bond Fund.....	99-100
Operations and Maintenance Restricted Fund.....	101-103
Auxiliary Enterprise Fund.....	104-107
Self Insurance Fund.....	108-109
Working Cash Fund.....	110-111
Grants.....	112-115
Capital/Facilities Master Plan.....	116-137
Debt.....	138-140
Board of Trustees.....	141
Financial Policies.....	142-174

Joliet Junior College FY26 Budget
TABLE OF CONTENTS

III. Statistical Data

Tuition and Fee History.....	176
Communities Served.....	176
Student Enrollment and Demographic Statistics.....	177
Illinois Community College Board Funding.....	178
Comparison of Tax and State Revenue by Colleges.....	179
Assessed Value and Tax Levy of Taxable Property.....	180
Fund Balances - Budgetary Basis.....	181
Enrollment by Ethnicity.....	182
Students At-A-Glance.....	183
High School Students Who Attend Joliet Junior College.....	184
Occupational Projections.....	185
Demographic Data.....	186

IV. Appendix

Illinois Community Colleges Map.....	187
Campus Locations.....	188-189
Joliet Junior College District 525 Map.....	190
Resolution to Adopt Tentative FY26 Budget.....	191
Budget Resolution for FY26.....	192-193
Glossary/Acronyms.....	194-208

V. BUDGET DETAIL.....	209-263
------------------------------	----------------





July 1, 2025

Members of the Board of Trustees and the Joliet Junior College Community,

As President of Joliet Junior College, it is my honor to present the FY26 budget narrative — our 53rd consecutive balanced budget. Each year, this process offers us the opportunity to reflect on our shared mission, assess our progress and chart a course forward that is both fiscally responsible and deeply aligned with the evolving needs of our students and community.

This year's budget is shaped by a broader context of renewed investment in higher education across Illinois. With a 2.9% increase in base operating support, along with continued MAP funding and strong local property tax contributions, it is clear that our state and local leaders view higher education as a public good — an investment that yields exponential returns. Joliet Junior College is proud to be a steward of that investment, delivering value that extends far beyond the classroom.

We continue to uphold our commitment to fiscal responsibility. Every dollar we spend is carefully evaluated to ensure it supports our mission and maximizes impact. Our operations are efficient, our services are diverse and our enterprise functions are designed to provide students with immersive, innovative learning experiences. From cutting-edge labs and culinary kitchens to agricultural land labs and modern learning environments, we are proud to offer world-class facilities that prepare students for success. And for the third consecutive year, we have kept tuition flat—thanks to the support of our state and community and our ability to creatively align resources with strategic priorities.

At the heart of our institution are the people who make all of this possible. JJC is a people-driven enterprise and we remain committed to investing in the faculty, staff and administrators who bring our mission to life. This includes honoring our collective bargaining agreements, providing cost-of-living and performance-based increases and ensuring competitive benefits. These investments are not just necessary — they are a reflection of our values and our belief in the transformative power of education delivered by dedicated professionals. As part of our strategic workforce planning, we have also conducted a thorough review of unfilled positions, reallocating those resources to high-impact roles that align with institutional priorities and directly support the College's most pressing needs.

This year's \$122 million budget — representing a 4.66% increase over FY25 — includes several strategic reallocations that support our long-term goals. We are committed to enhancing our already robust 12x12x12 dual credit program, with continued growth supported by the addition of a new position to drive this initiative forward. We are continuing to invest in academic advising, with new positions aimed at lowering student-to-advisor ratios and enhancing student support. Based on recommendations from our recent IT assessment, we are also adding new IT roles to strengthen our digital infrastructure. These and other targeted investments reflect our commitment to innovation, equity and student success.

1215 Houbolt Road
Joliet, IL 60431



As we look ahead, we do so with optimism and resolve. The challenges facing higher education are real, but so are the opportunities. With creativity, collaboration and a shared sense of purpose, we will continue to adapt, grow and lead.

In closing, I want to express my deepest gratitude to the Board of Trustees, our faculty and staff and the entire JJC community. Your dedication, insight and collaboration are the foundation of our success. Together, we are building a stronger, more inclusive and more innovative future — one student, one initiative and one investment at a time.

Aloha,

A handwritten signature in black ink, which appears to read "Clyne G.H. Namuo".

Clyne G.H. Namuo, Ph.D.
President

**HISTORY
OF
JOLIET JUNIOR COLLEGE**

HISTORICAL BACKGROUND

Joliet Junior College, the nation's first public community college, offers pre-baccalaureate programs for students planning to transfer to a four-year university. A comprehensive community college, JJC provides occupational education leading directly to employment, adult education and literacy programs, workforce development services, and student support services.

JJC's district, Illinois Community College District 525, is one of 40 community college districts governed by the Illinois Community College Board (ICCB) under the Illinois Board of Higher Education. The ICCB was created by the General Assembly under the provisions of the Illinois Public Junior College Act of 1965. Its primary responsibilities are to coordinate the educational programs offered through the community college system, to allocate state funding for capital expansion and to act on curriculum changes proposed by individual community colleges.

JJC is directly governed by a seven-member Board of Trustees, all of whom are elected from within the district for six-year terms. A student representative, nominated by staff or faculty, is a non-voting member of the board. The officers of the board are chairperson, vice chairperson and secretary, all of whom are elected by their peers for a two-year term.



JJC is the nation's first public community college, established in 1901. J. Stanley Brown (shown on the left), superintendent of Joliet Township High School, and William Rainey Harper (shown on the right), president of the University of Chicago, founded JJC in 1901 as an experimental postgraduate high school program. The college's initial enrollment was six students; today, JJC serves more than 35,000 students in credit and noncredit courses.

Brown and Harper's innovation created a junior college that academically paralleled the first two years of a four-year college or university. It was designed to accommodate students who desired to remain within the community yet still pursue a college education. Within a few years, the concept of "community" had grown to include students outside the existing high school district.

By December 1902, the Board of Trustees officially sanctioned the program and made postgraduate high school courses available tuition-free. In 1916, the Board of Trustees officially named the post-high school program Joliet Junior College. The following year, the North Central Association of Colleges and Schools accredited the college, and the State Examining Board approved selected courses for teacher certification. Enrollment at the time numbered 82 students.

In the years that followed, JJC responded positively and creatively to the pressures of a world war, depression and rapid social change. The college met the challenge of a growing technological society in the 1920s and 1930s by expanding the curriculum to include programs in business and industrial training. The return of war veterans in the 1940s and 1950s prompted further curriculum development in the area of two-year occupational programs. Both the transfer and occupational divisions of the college grew at a steady pace.

In 1965, the Illinois Legislature enacted the Illinois Junior College Act, creating specific districts served by various community colleges. JJC was to serve people in parts of seven counties in northern Illinois. By 1967, college enrollment approached 4,000 students. In February of that year, the citizens of 12 high school districts in portions of Will, Grundy, Kendall, LaSalle and Kankakee Counties voted to establish Illinois Community College District 525 - an area to be served by JJC.



For two years, the college rented facilities at the original Joliet Township High School building. In February 1968, the Board of Trustees selected 368 acres on the west side of

Joliet for a new campus. In April 1969, the Board voted to build interim facilities consisting of 17 temporary buildings on the new site. The college began offering classes at its new location in September 1969, serving 4,130 day and evening students.

The \$50 million Main Campus was fully operational in the fall of 1974. During 1973 and 1974, both the area and the population of the district expanded with the addition of Peotone, Dwight, Odell, and the area of Lemont that is in Cook County. Today, the 1,442-square-mile district serves a population of more than 700,000 in Will, Grundy, Kendall, LaSalle, Kankakee, Livingston, and Cook Counties. To better serve people throughout the district, off-campus instructional sites have been established at many high schools in the college district, as well as civic centers, churches, libraries, and businesses.



JJC has had a presence in downtown Joliet since it was established in 1901, with its first location within the current Joliet Central High School. When the college

formally separated from the high school district and moved out to its current Main Campus location on Houbolt Road in 1967, it wasn't long before JJC was back in the downtown area. In 1980, the college purchased the Renaissance Center and the adjoining hotel, and formed what was its first City Center Campus. It operated in multiple capacities for over three decades.



In January 1993, JJC opened the North Campus at 1125 West 135th Street in Romeoville, a 35,000-square-foot facility with 18 general classrooms; biology, chemistry and computer skills labs; a library/learning resource center; and offices for student services, faculty and administrative support. North Campus, now referred as the Romeoville Campus, offers a full range of credit and noncredit classes.



The Main Campus expanded in 1995 with the Arthur G. and Vera C. Smith Business and Technology Center. The 90,000-square-foot facility houses several state-of-the-art microcomputer labs; the Business and Computer Information and Office Systems

Departments; and the Electronics Engineering Technology, Electrical/Electronic Automated Systems Technology, Construction Technology and Computer-Aided Drafting programs. The facility also is home to many of JJC's Community and Economic Development workforce services that assist business and industry in adapting modern technologies directly into the workplace.



In 2000, Joliet Junior College opened the Veterinary Technology and Industrial Training 15,638-square-foot building at Main Campus.



With significant growth in student population from Grundy County, JJC opened the Grundy County Center at 1715 North Division Street in Morris in fall 2001. Continued growth in this county led to relocation into a larger building in Morris, the former Shabbona Middle School facility at 725 School Street in the summer of 2016. The 5,000 square-foot space includes a resource area for job seekers, tutoring/testing space, six classrooms, two

computer labs, and space for Grundy Workforce Services, a long-time partner of the college.



In 2007, the John H. Weitendorf Sr. Agricultural Education Center was opened to serve the needs of JJC agriculture and veterinary medical technology students. The property is located at 17840 West Laraway Road in Joliet and was donated by JJC alumnus John H. Weitendorf.

In 2008, the college embarked on a five-year master planning process to design and complete seven major projects, which were to encompass the most sweeping physical changes in over 40 years. These projects include the following six buildings:

In 2009, the 11,626 square-foot Greenhouse Facility was opened to serve the needs of the horticultural students and the community. The Leadership in Energy and Environmental Design (LEED) Certified building is located on the eastern edge of the Main Campus.



In the spring of 2011, the 40,577-square-foot Facility Services building opened and is located on the north side of the Main Campus. The LEED Gold structure centralizes buildings, roads, grounds, and maintenance functions of the college.



In the summer of 2011, the 114,500-square-foot, three-story Campus Center opened and is located on the east side of Main Campus. Considered the new front door, the LEED

Gold building centralizes student services, in addition to housing the new library and administration.



Also that summer, the college formally opened its new 17,000-square-foot LEED Silver Automotive Technology Expansion, located on the south side of Main Campus, which was expanded to include body work and diesel engine repair.



In the summer of 2012, the 37,009-square-foot LEED Silver Natural Science expansion was completed on the south side of the Main Campus. The new building added eight new laboratories/classrooms as well as preparatory and storage space.



In the spring of 2013, the 124,694-square-foot LEED Gold Health Professions Center was completed on the northeast side of Main Campus. The center was created to expand the high-demand nursing, allied health and emergency services program, also allowing for expansion into other allied health fields based on labor market needs.



In 2017, the college completed renovations on the historic Renaissance Center, razed the former hotel space, and opened a new City Center Campus at 235 North Chicago Street. The six-story, 96,000 square-foot campus houses the college's workforce development, GED/ESL training, adult education and culinary arts, and programs that have a direct impact on improving employment opportunities for JJC students and community members. In addition to centralizing the culinary arts program, allowing growth for additional student support services, and modernizing facilities for the adult education and workforce development programs, the new campus offers two new student-run restaurants that are open to the public.



The JJC Event Center on the Main Campus opened in fall 2017. It features a fitness center for student athletes, two basketball courts, configuration options for competition basketball and volleyball tournaments, portable batting cages, bleachers and seating (to accommodate both athletic competitions and graduation ceremonies), athletic staff office spaces, and a presentation room.



The Romeoville Campus expansion also opened in fall 2017. The 50,028 square-foot expansion includes space for student services, a bookstore, cafeteria, classrooms, labs, campus police, and faculty/adjunct offices. Students are now able to earn an associate's degree entirely from the Romeoville Campus location. University Center, also located at the Romeoville campus, gives students the option to take three years of courses followed by one year at a four-year partnership institution to earn a bachelor's degree.

As the nation's first public community college, JJC has brought unparalleled innovation to its seven-county district and revolutionized local higher education. Over its 121-year history, JJC has invested in state-of-the-art facilities, been a leader in academic innovation, and served as a key resource for generations of traditional students, non-traditional students, local businesses and organizations. As the college looks to its next 100 years, it will strive to be the first choice for its stakeholders and continue to be a leader in transforming higher education.



FY26 BUDGET HIGHLIGHTS

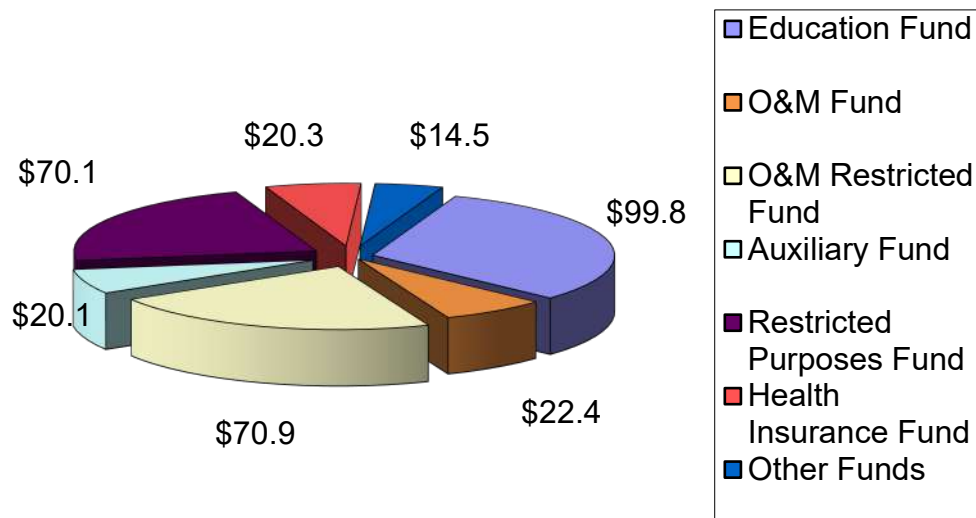
FY26 BUDGET HIGHLIGHTS

JJC is expecting a 1.5% growth in enrollment for billed credit hours in FY26. Tuition and fee revenue show a 3.4% increase from the previous year's budgeted amount due to the expected enrollment growth and FY25 enrollment exceeding budget. For FY26, the tuition and fee rate remains unchanged at \$151 per credit hour. New construction permits continue to show growth and resident construction has resumed in a number of the communities within the JJC district. Revenue from the state is budgeted based on the Governor's proposed FY26 budget.

Spending on new personnel is primarily focused on programs that are growing and result in good-paying jobs for our graduates, improving student success and expansion of online class offerings. In areas with vacant part-time positions that have become difficult to fill, they were repurposed to fund full-time positions. Increasingly, the burden of maintaining the quality of existing programs rests on the students and the local taxpayers.

The appropriation for all funds, including transfers, for FY26 totals \$318.1 million. This figure includes all expenses related to instruction, operations, capital projects, and all other ancillary operations at JJC. Of this amount, the total operating budget for FY26 is \$122.2 million. Compared to last year's operating budget of \$116.8 million, this represents a 4.66% increase over FY25.

FY26 Total Budget \$318.1
(in \$millions)



Balanced Budget

The operating budget is structurally balanced and neither reserves or one-time revenue sources have been used to bring expenditures in line with resources. This is the 53rd year of balanced operating budgets at the college.

FY26 Operating Funds Budget

	<u>EDUCATION</u>	<u>O&M</u>	<u>TOTAL</u>
REVENUES			
Revenues	\$ 99,778,000	\$ 22,444,000	\$ 122,222,000
Transfers in	\$ -	\$ -	\$ -
Total Revenues	\$ 99,778,000	\$ 22,444,000	\$ 122,222,000
EXPENDITURES			
Expenses	\$ 98,336,949	\$ 19,469,000	\$ 117,805,949
Transfers (out)	\$ (1,441,051)	\$ (2,975,000)	\$ (4,416,051)
TOTAL APPROPRIATION	<u>\$ 99,778,000</u>	<u>\$ 22,444,000</u>	<u>\$ 122,222,000</u>

Updated Financial Projections

Each year the budget of JJC is guided by the Three-Year Financial Plan, which was presented to the Board of Trustees in January 2025. The plan was discussed, and the following assumptions and options were presented to the board:

- Total property tax revenue growth of 4.0%
- No tuition rate increase
- State revenue budgeted at \$10.95 million
- 1.5% enrollment growth
- No increase to the capital, student or technology fee
- Personnel spending increase of 3% to 5% based on union contracts
- 7.0% benefit cost increase

JJC's operating budget was projected in the financial plan to be \$121.7 million. The FY26 operating budget presented to the board at the May 21, 2025 board meeting totaled \$122.2 million. The final budget varied the financial plan by 0.41%. The increase for salaries are unchanged from the original projection and the estimated cost of all union contracts is fully funded. The estimate for employee benefits was decreased from 7% as projected to 5.7% in the final budget based updated medical cost projections. In the operating funds, three part time positions were converted to full-time positions, one new part-time position was created, and ten new full-time positions were created. These positions are detailed in the expenditure section.

State Funding

State funding is based on credit hours earned two years prior to the current year, multiplied by the current year reimbursement rate. The number of credit hours used in the state's funding formula for the college has increased 5.21% for Fiscal 2026 due to the enrollment experienced in Fiscal 2024. System wide, for all community colleges in Illinois, credit hours increased 6.06%. With the State of Illinois' fiscal issues improving over the last few years, the budget adopted for Fiscal 2025 increased funding by 5% for community colleges. A conservative estimate for state funding is currently being used since the Governor has not released a proposed budget for Fiscal 2026. The college projects the funding rates to decrease by 6.00% for Fiscal 2026 due to the overall increase in community college credit hours offset by the State's proposed budget increase, followed by no change in the funding rates for 2027 and 2028. When combined with our enrollment, this results in a slight increase in funding for Fiscal 2026, no change in Fiscal 2027 and a slight increase in Fiscal 2028.

Institutional Priorities

For FY26, as with previous years, budget planning goals were developed in order to present a balanced operating budget. The development of those goals was guided by institutional priorities that were derived from the strategic plan. The priorities were:

- Reallocate existing resources to fund new requests
- Realistic projections in state and property tax revenues
- No tuition increase
- Modest enrollment growth
- Emphasis on student success
- Responsible reserves
- Implement action plans from the strategic plan

Capital Improvements

JJC has compiled all infrastructure needs, funding and related data in a comprehensive document called the Capital Improvement Program (CIP). The document details projects to be completed in the coming fiscal year and projects capital needs for the next three years. Total funding for FY26 capital improvements is projected at \$4.3 million. Additional

capital information is detailed in the *Capital/Facilities Master Plan* section of this document.

In 2023 the college updated its master plan. This plan does not consider large-scale new construction projects and continues to focus on recapturing and remodeling existing spaces. To minimize the burden on taxpayers and students, the college intends to fund major capital and programmatic projects through the use of operating fund surpluses rather than debt issuances. The college is in the process of developing a comprehensive new facilities master plan to guide future campus investments and align with institutional priorities, with plans to complete the process by the end of fiscal year 2026.

Long Range Financial Plans

Tying expenses to the strategic goals provides a good summary of how well resources are focused. The college uses a model to project three years of financials/budgets using contractual changes, anticipated revenue streams, expected increases in expenses, and a small allocation for potential funding for capital needs. These initiatives impact the current budget in several ways. They helped to provide substantive information as we entered into several labor contracts guiding substantial restructuring; they supported the need to review our processes for efficiency and some paid resources to do so on a limited time basis; they have demonstrated the need to seek reductions in several expense areas; and, they assisted in changing the structure of shared insurance expenses.

The financial health of JJC is dependent on three major sources of revenue consisting of property taxes, tuition, and state funding. The assumptions used for these categories are summarized as follows:

	Increase FY26	Increase FY27	Increase FY28
Property Taxes	4.0%	3.50%	3.50%
Tuition Rate	\$116/cr. hr.	\$119/cr. hr.	\$122/cr. hr.
Tuition Increase	\$0/cr. hr.	\$3/cr. hr.	\$3/cr. hr.
Enrollment	1.50%	1.50%	1.50%
Reimbursable Credit Hours	5.21%	0.00%	1.50%
State Funding	-6.00%	0.00%	0.00%

Property Taxes. JJC's property tax revenue is restricted by the Property Tax Extension Limitation Law (PTELL) and rates on individual funds. While the rates on individual funds do not pose a restriction based on projections, PTELL limits the district's overall tax rate by the Consumer Price Index (CPI) plus any new property in the district. The projected increase for FY26 is 4.0% due to CPI for the current year being 2.9% and a 1.1% increase from new property which is similar to last year. For FY26 and FY27, a 3.5% increase is used based on combined CPI and new construction.

Tuition and Fees. Over the last ten years, credit hours have decreased by 13.97%. Currently, the college has experienced a 22.10% increase in enrollment in fall 2024 credit hour enrollment based on tenth day and a 11.80% increase for the spring 2025 credit hours.

Overall, the college has experienced a 15.61% increase in enrollment for Fiscal 2025. Enrollment for regular credit courses (excludes dual credit and adult basic education courses) increased 2.7% over the previous year versus a budgeted increase of 1.5%. For Fiscal 2026 through 2028, an annual 1.5% growth in enrollment is projected as the college continues to adjust class scheduling to match demand.

State Sources. State funding is based on credit hours earned two years prior to the current year, multiplied by the current year reimbursement rate. The number of credit hours used in the state’s funding formula for the college has increased 5.21% for Fiscal 2026 due to the enrollment experienced in Fiscal 2024. System-wide, for all community colleges in Illinois, credit hours increased 6.06%. With the State of Illinois’ fiscal issues improving over the last few years, the budget adopted for Fiscal 2025 increased funding by 5% for community colleges. A conservative estimate for state funding is currently being used since the proposed budget by the Governor has not been approved for Fiscal 2026. The college projects the funding rates to decrease by 6.00% for Fiscal 2026 due to the overall increase in community college credit hours offset by the State’s proposed budget increase, followed by no change in the funding rates for 2027 and 2028. When combined with our enrollment, this results in a slight increase in funding for Fiscal 2026, no change in Fiscal 2027 and a slight increase in Fiscal 2028.

JJC’s largest expenditure is personnel costs, which represent 78.18% of the total operating expenses of the college. The following summarizes the expenditure assumptions used in the three-year financial plan.

	% Increase FY26	% Increase FY27	% Increase FY28
Salaries	3.00-5.00%	3.00-4.00%	3.00-4.00%
Benefits	7.00%	7.00%	7.00%
Other Expenditures	3.00%	2.50%	2.50%
O & M Utilities	4.00%	4.00%	6.00%
Strategic Initiatives	\$500,000	\$500,000	\$500,000

The college has six separate union contracts that cover faculty, adjunct faculty, clerical, support and technical staff (TOSSC), campus police, facility services and food service employees. The increases from the current contractual agreements have been used in the projections.

Fiscal 2026 benefits are factored to increase based on medical cost trending for the college. For Fiscal 2027 and 2028 benefits are factored at a 7% increase. The college is self-funded for its health, prescriptions, dental and vision insurance. Other expenditures are budgeted with an inflationary rate of 3% for Fiscal 2026 and 2.5% per year for Fiscal 2027 and 2028.

STRATEGIC PLAN/ OPERATIONAL PLAN

STRATEGIC AND OPERATIONAL PLANNING OVERVIEW

Process for Development of the Strategic Plan

Joliet Junior College (JJC) defines strategic planning as a systematic and on-going process used to anticipate and respond to major industry and environmental factors facing the college during a three-year period beyond the present.¹ Strategic planning looks at the organization as a whole, is oriented toward the future, supports the mission of the college, is both internally and externally focused, deals with greater levels of uncertainty, and is about creating value for our students and the community we serve.

The college conducts its strategic planning cycle every four years in order to review and update its vision, mission, goals, and core values with a purpose of providing focus for academic programming and support services needed by its students and District 525 stakeholders. In 2023, the Board of Trustees adopted the 2024-2027 Strategic Plan. Environmental scans of the higher education market and the labor force identified trends that would impact students in order to develop new courses and curriculum. Other areas of the college also develop activities and plans aligned with the strategic goals. The 2024-2027 Strategic Plan will end on June 30, 2027 and a new plan will be developed for 2028-2031.

In order to improve the structure for monitoring and evaluating the Strategic Plan, the college established a Strategic Planning Committee and Program Improvement Committee as part of its shared governance structure. The Strategic Planning Committee meets regularly for the purpose of monitoring the measures and metrics tied to each of its strategic goals. The Strategic Planning Committee has also established an annual process of calibrating the Strategic Plan against external trends that may impact the college's operating environment. The Program Improvement Committee is charged with establishing a continuous improvement process through which information is collected to monitor and operationalize strategic goals. In addition, the Office of Institutional Research and Effectiveness administers a regular cycle of surveys and environmental scans. The resulting surveys and scan data are used to guide efforts to complete current strategic goals and to establish future ones.

Strategic Plan 2024-2027

Vision

Joliet Junior College is the first choice for learning, working, and cultivating pathways to prosperity

Mission

Joliet Junior College strengthens communities, inspires learning, and transforms lives.

¹ Elements of this definition from J. Bryson, 2004, *Strategic Planning for Public and Nonprofit Organizations*.

Goals and Objectives

Goal: Value Diversity and Cultivate Belonging

Connect and engage JJC's diverse students to support their equitable access, growth and connection to the college.

Goal: Craft an Intentional Student Lifecycle

Create a pathway for students to enter and succeed at JJC and ensure a seamless transition into the workforce or transfer institution.

Goal: Strengthen from Within

Ensure a supportive and collaborative work environment to retain and develop diverse, talented employees.

Goal: Maximize the Infrastructure

Secure JJC's financial, physical and technological resources to support innovation, student success and institutional effectiveness.

Goal: Grow Our Possibilities

Differentiate JJC through innovative credit, non-credit and high school programs to support diverse student needs and goals.

Core Values

Core values can be seen as guidelines that drive the college's behavior or mindset when executing the strategic and operational plans that lead to our success. Joliet Junior College fosters a caring and friendly environment that embraces diversity and sustainability and encourages personal growth by promoting the following core values.

Respect and Inclusion

Joliet Junior College advocates respect and inclusion for every individual by demonstrating courtesy and civility in every endeavor. Joliet Junior College pledges to promote and recognize the diverse strengths of its employees and students, and to value and celebrate the unique attributes, characteristics, and perspectives of every individual.

Integrity

Joliet Junior College sees integrity as an integral component of all work done at the College. Joliet Junior College employees demonstrate responsible, accountable, and ethical professionalism. Joliet Junior College models open, honest, and appropriate communication.

Collaboration

Joliet Junior College promotes collaborative relationships as part of the scholarly process, including partnerships within the institution and with other learning communities. Joliet Junior College supports the personal and professional growth of employees and is committed to the advancement and support of intellectual growth, regardless of employment position at the College.

Humor and Well-Being

Joliet Junior College recognizes humor as a means for employees and students to achieve collegial well-being, development of strong work teams, and self-rejuvenation. Joliet Junior College provides a healthy environment where creativity, humor, and enjoyment of work occur, including recognizing and celebrating success.

Innovation

Joliet Junior College supports and encourages innovation and the pursuit of excellence. Joliet Junior College values, respects, and rewards both creative risk-taking and the enthusiastic pursuit of new ideas with foresight and follow-through.

Quality

Joliet Junior College supports quality in the workplace and its educational programming by continually reflecting, evaluating, and improving on programs and services. Joliet Junior College is built upon a foundation of quality programs and services, while also implementing continuous improvement in order to ensure excellence.

Sustainability

Joliet Junior College recognizes that true sustainability involves a commitment to environmental, social, and economic improvement. Joliet Junior College encourages planning, solutions, and actions that provide benefits for students, employees, and the community.

JJC Operational Planning Overview

JJC defines operational planning as the implementation component of the Strategic Plan. It defines what JJC will accomplish, how and when it will take place, and how performance will be measured². Operational planning is oriented toward the short-term future (one to three years) and focuses on actions that support strategic goals and the associated allocation of resources.

The JJC vision and mission are articulated through the strategic plan and achieved through annual action plans created by programs throughout the college.

All requests for resources are made based upon alignment with the strategic plan and the priorities established by the president and cabinet.

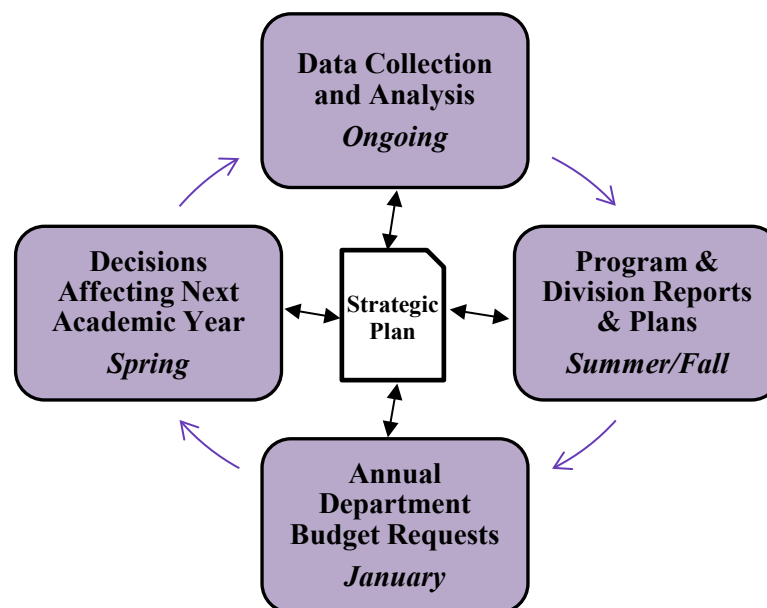
² Elements of this definition from J. Bryson, 2004, *Strategic Planning for Public and Nonprofit Organizations* and G. Morrissey, 1987, *Guide to Operational Planning*

Next Steps - Operationalizing the Strategic Plan

The college has established a strong link between program activities, the budget, and the strategic plan. In 2015, the Program Improvement Committee started collecting Annual Program Updates (APU). All programs³ across all areas of the College prepare an APU. The APU is a summative report of accomplishments, a situational analysis, a multi-year action plan, and a proposal for resources. The APU action plans are where the strategic plan is operationalized. The APUs are compiled and analyzed by chairs, deans, directors and Cabinet members to inform division plans that operationalize the strategic plan across the college. Activities tied to strategic goals, describe next steps, and provide rationales for future resource needs. This information is the foundation for making evidenced-based decisions during strategic, facility, and financial planning. Priority is given to requests related to strategic plan goals.

The following figure is a draft of the annual continuous improvement cycle that operationalizes the strategic plan.

Figure: Annual Planning Cycle



³ A program is any activity that consumes budget dollars and resources and fulfills a specific need. A department, on the other hand, generally manages several programs, including the budgeting, staffing, equipment, and space needs.

Data Collection and Analysis

A variety of methods are used to collect and analyze data to ensure JJC's programs and departments meet general standards of quality. JJC encourages examining the efficiency, effectiveness, and impact of each program or department.

- **Efficiency** - the degree to which a program has been productive in relationship to its resources.
- **Effectiveness** – the degree to which goals have been reached.
- **Impact** – the degree to which a program has resulted in changes.

During the APU process, faculty examine course and program learning outcomes and five years of data for enrollment, credit hours, persistence, completion, and disaggregated demographic data (gender, race/ethnicity, age, full- and part-time attendance). The situational analysis includes a determination of the extent to which the program is responsive to the needs of students and employers, cost effective, and of high quality. The arts and science disciplines also focus on course articulation to ensure credits will transfer. The Career and Technical Education (CTE) programs include a focus on job- and employer-related aspects. Faculty summarize what they've learned by writing findings and identifying possible next steps. The next steps can include changes to learning outcomes and curricula as well as program effectiveness. The next steps are prioritized and the top few are fleshed out in an action plan which includes goals/outcomes, actions with rationale, assessment, timeframe, required resources, and alignment to the strategic plan or other college priorities.

Non-academic programs complete the same APU process with a focus on performance and quality. Their situational analysis includes an examination of strengths and weaknesses. Non-academic programs also write findings, next steps, and the prioritized, detailed action plan. Like academic programs, they are also expected to measure and report results in subsequent years and close the loop.

Program and Institutional Reports

Program reporting is an integral component of the College's accreditation by the HLC and its recognition through the ICCB. In addition to the annual program updates, JJC is required by the ICCB to submit program reviews for both academic and non-academic programs on a five-year cycle⁴. The program review process gives each program the opportunity to demonstrate that it

- Meets the needs of the community college district.
- Is continuously improving quality.
- Is cost effective.
- Assesses, improves and updates programs on a regular basis.
- Discontinues programs when there is no longer sufficient demand, quality cannot be maintained at an acceptable level, or they are no longer cost effective.

⁴ ICCB Program Review https://www2.iccb.org/academic_affairs/program-review/

The APU template mirrors the ICCB program review template to make it easier for programs to summarize annual results into the five-year evaluation. Academic and non-academic programs submit their APU (or program review depending on the year) to their dean/supervisor for review and discussion. The supervisors synthesize information on performance, discern issues, and prioritize future work and resource requests for discussion with their representative in the President's Cabinet. (The Cabinet includes vice presidents and executive directors.)

The Cabinet members prepare their division plans after analysis of their programs, review of institutional data and environmental scans, discussion with the Board of Trustees (BOT) regarding priorities, and the budget development process.

Using information gleaned through the program and division reporting process the College prepares a financial plan, capital improvement plan (CIP), technology plan, and campus master plan.

Annual Department Budget Requests

Departmental budgets are completed using the practices established by the budget committee. The action plan within each APU includes a resource request section where programs list requirements (for the next fiscal year and beyond, if known) for capital items, equipment, supplies, facilities, furniture, personnel, technology, travel, etc. Programs list anticipated costs along with the expected source of funding, which may include gifts, grants, repurposing their existing budget, requesting new/additional funds for a one-time purchase, or requesting new/additional funds on an ongoing basis (e.g. salary and benefits for a new employee).

Decisions Affecting Next Academic Year

The College's strategic plan and the college priorities, along with the rationales provided in annual budget requests, drive the budget development and allocation processes of the College. Priority is given to requests in keeping with JJC's mission and strategic goals. The Cabinet consults with the Budget Planning Committee and builds the annual operating and capital spending budget plan that the Board of Trustees reviews, adjusts if necessary and adopts.

How the Plan is Linked to Accreditation

Joliet Junior College is accredited by the Higher Learning Commission (HLC) which assures quality by verifying that an institution (1) meets threshold standards and (2) is engaged in continuous improvement. To maintain accredited status, JJC must provide evidence it meets the HLC's Criteria for Accreditation:

- Criterion 1. Mission: The institution's mission is clear and articulated publicly; it guides the institution's operations.

- Criterion 2. Integrity: The institution acts with integrity; its conduct is ethical and responsible.
- Criterion 3. Teaching and Learning: Quality, Resources, and Support: The institution provides quality education, wherever and however its offerings are delivered.
- Criterion 4. Teaching and Learning: Evaluation And Improvement: The institution demonstrates responsibility for the quality of its educational programs, learning environments, and support services, and it evaluates their effectiveness for student learning through processes designed to promote continuous improvement.
- Criterion 5. Institutional Effectiveness, Resources and Planning: The institution's resources, structures, processes and planning are sufficient to fulfill its mission, improve the quality of its educational offerings, and respond to future challenges and opportunities.

JJC's budgeting and planning processes as well as the results for the strategic plan and program action plans are central to demonstrating the college meets the HLC accreditation criteria.

**ORGANIZATIONAL CHART/
DEPARTMENT DESCRIPTIONS/
DEPARTMENT INITIATIVES**

DEPARTMENT/PROGRAM DESCRIPTIONS

Joliet Junior College (JJC) has eight divisions: three administrative divisions and five primary operational divisions. Four operational divisions, and the Executive Vice President all report to the president of the college. Three administrative divisions and one operational division report to the Executive Vice President. The administrative departments, each led by a vice president are:

- Academic Affairs
- Finance and Administrative Services
- Student Development

The operational divisions, led by an executive director are:

- Communications & Marketing
- Institutional Advancement

The remaining operational divisions are led as follows:

- The Diversity, Equity, Inclusion division is led by a chief equity officer
- The Information Technology division is led by a chief information officer
- The Human Resources division is led by a chief human resource officer

Leadership is provided by a vice president in each administrative area. Leadership for these divisions is appointed by the Board of Trustees after recommendation by the president. Three administrative leaders, five operational leaders, an executive vice president and the president make up President's Staff. The three administrative leaders, the CIO of Information Technology, the Chief Human Resource Officer, the Executive Director of Strategic Engagement, the Chief Equity Officer, and the Executive Vice President comprise the President's Cabinet.

The subsequent pages include division information as follows:

- Organization charts that identify the relationships of units and programs.
- Responsibility narratives for each division or department.

ORGANIZATIONAL CHART

DIVISIONS AND DEPARTMENTAL CODES

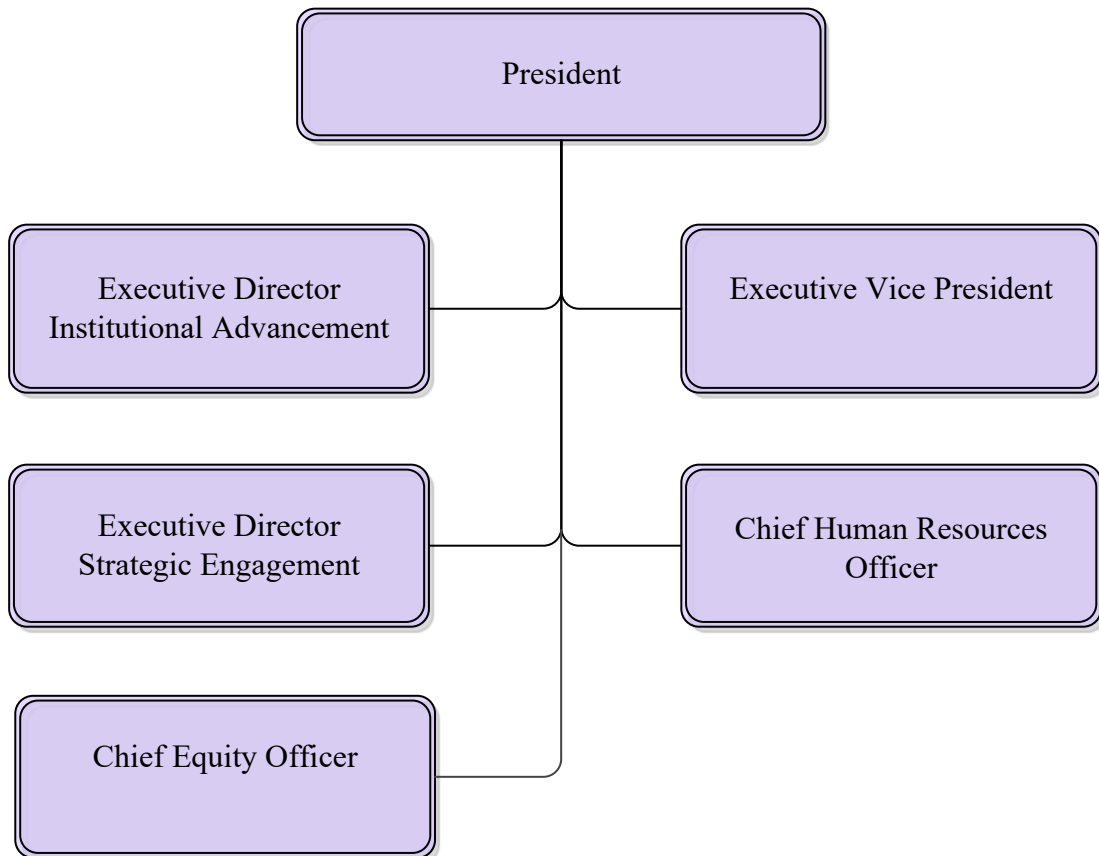
B O A R D O F T R U S T E S	P R E S I D E N T	E X E C U T I V E V I C E P R E S I D E N T	Vice President Academic Affairs 01-18101, 05-10519, 05-39311	Dean Arts 01-18110	Dept Chair English/Philosophy/World Languages 01-10005, 05-10505 Dept Chair Fine Arts 01-10002, 05-10002, 05-10502 Dept Chair Social/Behavioral Science 01-10014, 05-10514
				Dean Sciences 01-18110	Dept Chair Math 01-10008, 05-10508 Dept Chair Nat Science/Physical Education 01-10009, 05-10009, 05-10509
				Sr. Director Academic Excellence & Support 01-18108, 01-18113, 01-19006, 05-18108	Dept Chair Library 01-21102, 05-21102, 05-69122 Honors Program 01-18102 Manager Dual Credit and P20 Partnerships
				Dean Career & Technical Education 01-18115 06-14949	Dept Chair Agriculture/Horticulture/Veterinary Sciences 01-10001, 01-10018, 01-14522, 05-10501, 05-10518, 05-69090, 05-69095, 05-69101 Dept Chair Business Education 01-10003, 05-10503 Dept Chair Culinary Arts 01-10016, 05-10016, 05-10516, 05-49784, 05-61174, Dept Chair Technical Education 01-10015, 05-10515, 05-69070
				Dean Applied Arts, Workforce Education and Training 01-18120, 05-17911-15, 05-41104	Director Workforce Education 01-14514, 05-17943, 05-17952, 06-16513, 06-16516-19, 06-42503, 06-42505, 06-42616, 06-42631 Extended Campus City Center 01-14515 Extended Campus Morris 01-14520
				Dean Nursing, Health & Public Services 01-18125	Dept Chair Nursing 01-10017, 05-10517, 05-17933, 10-10017 Dept Chair Public Services 01-10025, 05-10525 Dept Chair Health Services 01-10020, 05-10520
				Director, iCampus 05-23105	
			Vice President Student Development 01-38308	Sr. Director Institutional Effectiveness 01-94114	
				Dean Enrollment Management 01-31303	Director Admissions & Recruitment 01-31301, 05-31301 Director Financial Aid/Veteran's Affairs 01-34304, 06-34301 Director Records & Registration 01-31300, 05-18105, 05-31300
				Dean Students 01-32301, 05-32301, 05-63016, 05-63017, 05-69120, 06-32301	Manager, Student Activities 01-33303, 01-36306, 05-36306, 05-65400
				Dean Academic Intervention and Support 01-32315, 06-19961	Director Academic Intervention & Accommodation 01-23101, 01-23104, 05-23104 University Partnerships & Degree Acceleration
				Dean Student Success 01-32303, 01-32305, 01-32307	Director, Career Services 01-35305, 05-35306 Director, Athletics 05-64088, 05-64600, 05-64564 Manager, Student Advising 01-32305 Manager, Disability Services 01-38309
				Dean, Multicultural Access and Success 01-32320, 06-32320	Director, Multicultural Student Affairs Manager, International Student Services Manager, TRIO/ETS Manager, TRIO Student Support
01-91111	01-81111	01-81112			

ORGANIZATIONAL CHART

DIVISIONS AND DEPARTMENTAL CODES

B O A R D O F T R U S T E E S	P R E S I D E N T	E X E C U T I V E V I C E P R E S I D E N T	Chief Human Resources Officer 01-84114 Prof. Development 01-92113	Director Human Resources	Manager, Talent & Employee Relations		
				Senior HR Generalists	Manager, Employee Learning and Wellness		
			Executive Director Institutional Advancement 01-86116 06-34330 06-96963	Director, Institutional Advancement	Manager, Annual Fund and Alumni Relations		
				Director of Grants 01-86118			
			Executive Director Strategic Engagement 01-83116, 05-63006	Director, Marketing & Creative Services 01-83113	Manager, Marketing & Creative Services		
				Manager, Communications and Media	Communications and Multimedia Specialist		
			Chief Equity Officer 01-81113	Program Manager, Diversity, Equity, Inclusion			
			Vice President Finance & Administrative Services 01-82111	Senior Director Business & Auxiliary Services 01-82113	Manager, Bookstore & Auxiliary Support Services 05-62022		
					Facility Rentals 05-67205		
					Manager, Food Service 05-61021		
	Mail Center 01-93112						
	Supervisor, Print Services 01-88118						
	Manager, Purchasing 01-82113						
	Director Campus Safety & Police Chief 02-74204, 05-93204	Deputy Chief		Campus Safety Officers			
				Communications Staff			
				Records Staff			
				Sworn Police Officers & Sergeants			
	Senior Director Facility Services 02-76206, 02-78208, 02-92209, Fund 03	Manager, Construction & Facility Operations					
		Superintendent, Maintenance 02-71201					
		Assistant Director, Facility Services & Custodial					
		Superintendent, Roads & Grounds 02-73203					
	Senior Director Financial Services & Controller 01-42602 01-82112, 12-82112	Manager, Accounting					
		Assistant Controller					
		Manager, Budget					
		Bursar, Student Accounts					
		Manager, Payroll					
	Compliance Officer 01-81115						
Director, Risk Management 02-79109							
Chief Information Officer	Sr. Director, Information Security						
	Director, Project Management						
	Director, Technology Support & Media Services						
	Director, Enterprise Applications						
01-91111	01-81111	01-81112					

PRESIDENT'S OFFICE



President's Office

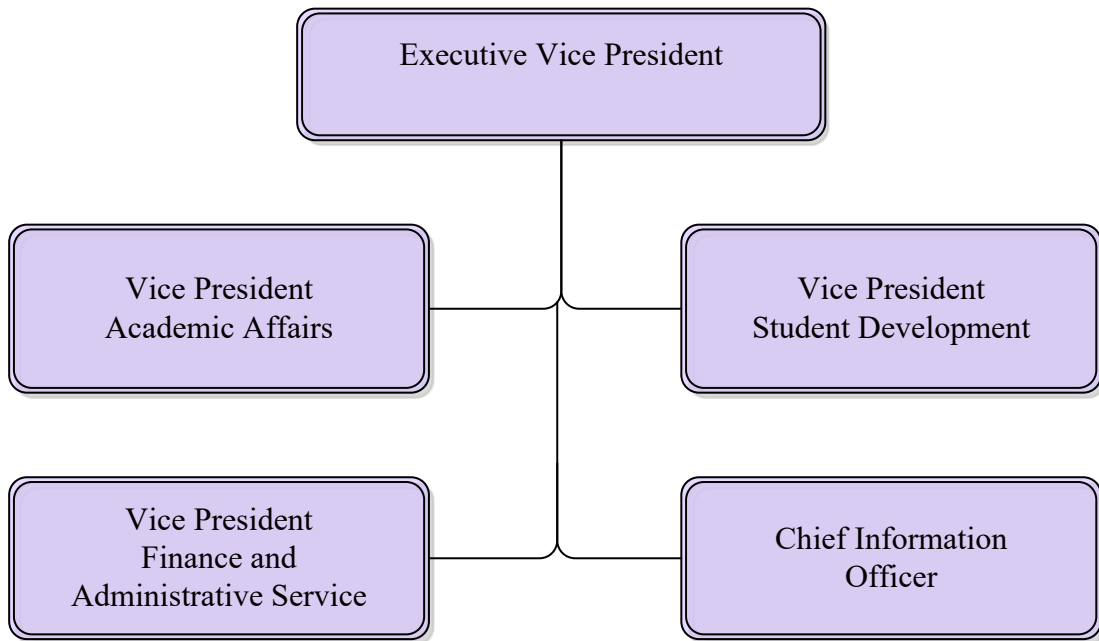
The president is the chief executive officer of the college who is appointed by the Board of Trustees, whose members are elected by the residents of District No. 525. It is the president who is responsible for the administration of the college. As chief executive officer, the president must be responsible for all administrative recommendations that are brought to the board. As the most visible employee, the president represents the college to all of its many constituents.

The following positions report to the president: The executive vice president, the chief human resources officer, the executive director of strategic engagement, the executive director of institutional advancement, the chief equity officer, and the executive assistant to the president.

In addition, the director of campus safety/chief of police, the compliance officer and the senior director of information security have dotted-line reporting responsibilities to the president.

The following pages have further information on responsibilities and initiatives of the departments that report to the president.

EXECUTIVE VICE PRESIDENT



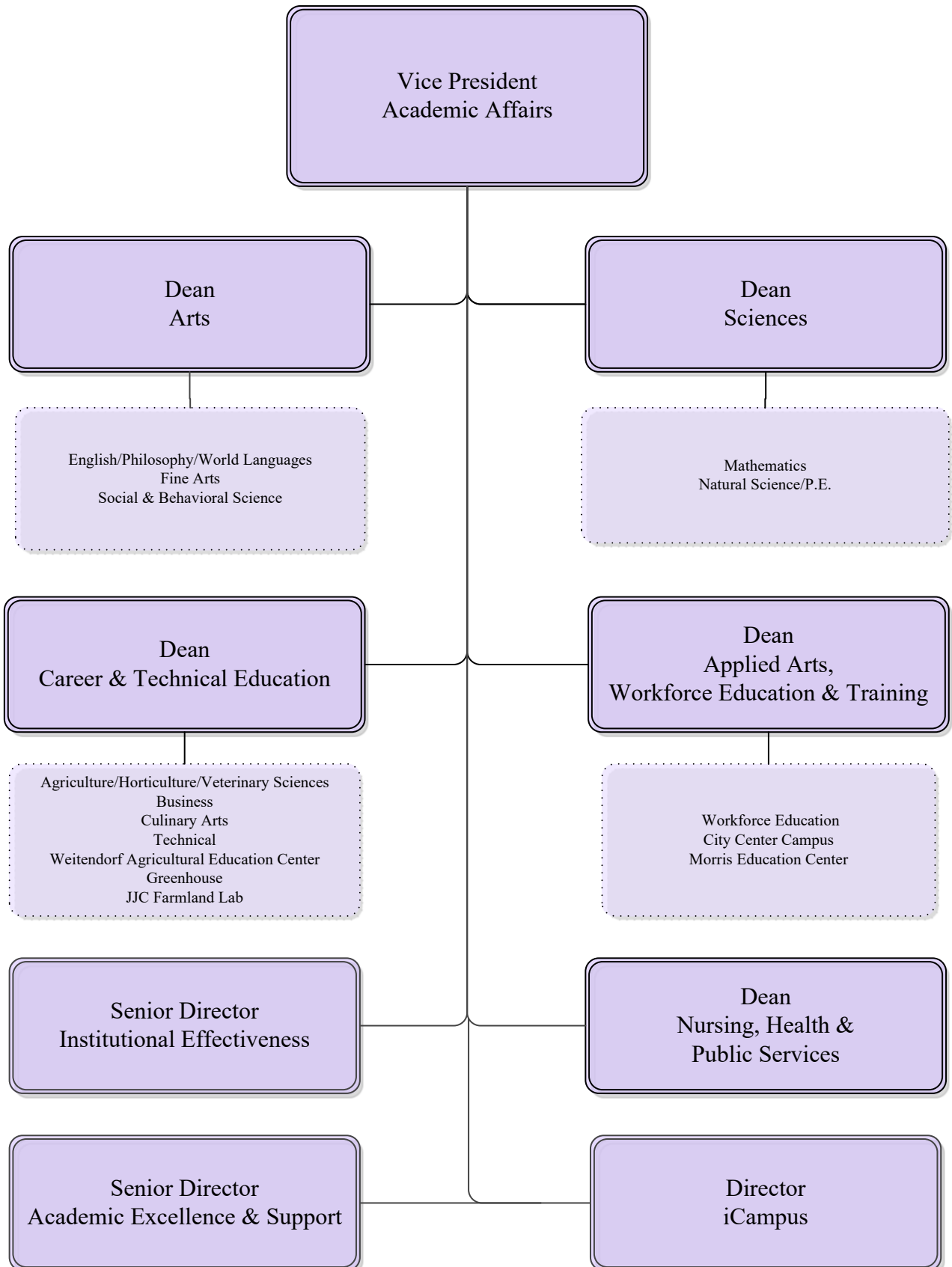
Executive Vice President

The executive vice president provides leadership for the divisions of Academic Affairs, Finance and Administrative Services, Information Technology and Student Development. The executive vice president is the strategic partner to the president and leads institutional initiatives such as the strategic plan, Workday implementation, and other institutional projects to advance the college's mission and vision.

The following positions report to the executive vice president: The vice president of academic affairs, the vice president of finance and administrative services, the vice president of student development, and the chief information officer.

The following pages have further information on responsibilities and initiatives of the departments that report to the executive vice president.

ACADEMIC AFFAIRS



Academic Affairs

The division of academic affairs includes 13 academic departments. Leadership of this division is provided by the vice president of academic affairs. The vice president is the chief academic officer of JJC. Department faculty chairs provide leadership within academic departments and report directly to one of the four academic deans: dean of arts, dean of career and technical education, dean of nursing, health and public services, or dean of sciences.

The academic departments are as follows:

- Agricultural, Horticultural & Veterinary Sciences
- Business
- Culinary Arts
- English, Philosophy & World Languages
- Fine Arts
- Health Services
- Library
- Mathematics
- Natural Sciences & Physical Education
- Nursing
- Public Services
- Social & Behavioral Sciences
- Technical

The Guided Academic Pathways are:

- Agricultural Sciences and Vet Tech
- Architecture, Manufacturing and Automotive
- Business, Finance and Information Technology
- Culinary, Hospitality and Tourism
- Health, Public Safety and Human Services
- Liberal and Fine Arts
- Social and Behavioral Sciences
- STEM
- Workforce Training

Cybersecurity

Cybersecurity is the first line of defense against the threats to an organization's network, programs and data. It is designed to ensure confidentiality, integrity and availability of data. Cybersecurity remains to be one of the most critical issues affecting individuals and organizations today. An AAS degree in cybersecurity prepares students with skills to monitor, mitigate and prevent online threats. Students will learn the fundamentals of information security, networking, server fundamentals, operating systems such as Microsoft and Linux, programming skills, computer forensics, ethical

hacking and analyzing network traffic. This program gives students a good core foundation in cybersecurity, a field with immense career growth potential. The program provides extracurricular activities such as JJC Cyber Wolves Cybersecurity club and participating in the National Cyber League (NCL) competition. The NCL competition provides a virtual training environment for college students to develop, practice and validate their cybersecurity skills. Through NCL, JJC students get experience in areas such as:

- Open-source intelligence
- Cryptography
- Password cracking
- Log analysis
- Network traffic analysis
- Scanning & Reconnaissance
- Forensics
- Web application exploitation
- Enumeration

Diagnostic Medical Sonography

The Associate in Applied Science (AAS) degree in Diagnostic Medical Sonography prepares individuals to enter the diagnostic medical sonography profession upon graduation. This degree is a six-semester, full-time day program that provides both theoretical and clinical instruction in sonography at the JJC main campus, at hospitals, and other health care organizations in the surrounding area.

Diagnostic medical sonographers are highly skilled professionals who provide patient services using diagnostic techniques under the supervision of a licensed Medical Doctor (MD). Sonographers use specialized equipment to create images of structures inside the human body and perform a variety of diagnostic sonographic examinations of the abdomen, pelvis, small parts, pregnancy, superficial structures, vascular studies and other procedures. Sonographers also use critical thinking skills to assist physicians in collecting patient diagnosis data necessary to reach diagnostic decisions.

The Diagnostic Medical Imaging Sonography program at JJC is accredited by the Commission on Accreditation of Allied Health Education Programs upon recommendation of the Joint Review Committee on Education in Diagnostic Medical Sonography (JRC-DMS).

Upon successful completion of the program, students will be qualified to take the abdomen, obstetrics/gynecology and Sonography Principles and Instrumentation (SPI) examinations given by the American Registry of Diagnostic Medical Sonographers (ARDMS).

Respiratory Care

The Joliet Junior College Respiratory Care program, CoARC program number 200659, awarding an AAS degree and held on Joliet Junior College Main Campus holds Provisional Accreditation from the Commission on Accreditation for Respiratory Care (www.coarc.com). This status signifies that a program with an Approval of Intent has demonstrated sufficient compliance with the Standards (through submission of an acceptable Provisional Accreditation Self-Study Report (PSSR) and any other documentation required by the CoARC, as well as satisfactory completion of an initial on-site

visit), to be allowed to admit students. It is recognized as an accredited program by the National Board for Respiratory Care (NBRC), which provides enrolled students who complete the program with eligibility for the Respiratory Care Credentialing Examination(s).

This program prepares students to be front-line critical-care specialists to assist physicians in managing patients with serious heart and lung disorders. Respiratory therapists are responsible for administering medical gases, managing electronic monitoring equipment, controlling life-support systems, and handling various medical emergencies. Related responsibilities may include diagnostic testing of breathing disorders, rehabilitation of patients with long-standing pulmonary disease, and asthma education.

Medical Assisting

The Medical Assisting Program is designed to prepare students for a career as member of a multidisciplinary health care team within an ambulatory care setting. Students develop the skills necessary to perform entry-level administrative and clinical procedures. Graduates will be eligible to take a national certification exam upon completion of all courses including 160 hours of externship. According to the US Department of Labor, this is one of the fastest growing occupations in the country. In less than one year, students will learn how to manage the medical administrative role, as well as the clinical one. They will learn to draw blood, give injections, perform EKGs, collect specimens, and administer medications, among other important tasks.

Students have the option of attending classes during the day or evening. Upon graduation, they can sit for the National Healthcareer Association (NHA) certification exams. Students can finish the JJC certificate program in three semesters.

Emergency Medical Services

The Emergency Medical Services program prepares students for a variety of careers in emergency medical care including EMT/paramedic, police officer, or firefighter. The EMT course prepares students for the Illinois Department of Public Health State EMT-licensing examination and an entry-level job in EMS. Once a student is licensed as an EMT, he or she is eligible for the Paramedic program, a 12-month course given in partnership with Morris Hospital EMS System. A paramedic degree gives graduates many advantages in their field. For example, most fire departments require that students be both a licensed paramedic and a certified firefighter for an entry level position. The EMS program at JJC is designed to prepare individuals for a wide spectrum of careers including fire service, hospital emergency department technicians, physicians' offices, or clinics.

Process Control and Instrumentation Technology

The PCIT program provides training for working in a variety of industries and also offers theoretical and hands-on learning in setting up and maintaining automated control systems. Students are introduced to temperature and pressure controls, electrical systems, automation flow

devices and micro-processing computers. Students learn to read, analyze and produce electronic drafting documents.

The PCIT program is structured for the individual to acquire the technical and diagnostic skills needed for a career as an instrument technician. Their duties might include designing, controlling, operating and troubleshooting specialized processes for their employer.

Advancing to higher supervisory or engineering positions can require a bachelor's or master's degree, such as the Bachelor of Science in Engineering or Master of Science in Instrumentation.

JJC PCIT students are prepared for jobs that include control systems development technicians, controls and instrumentation technicians, field service technicians, instrument/electrical technicians and instrument technicians.

Division of Applied Arts, Workforce Education and Training

The Division of Applied Arts, Workforce Education and Training provides leadership for adult education and literacy; workforce development; continuing education; corporate training and personal enrichment. The division has responsibility for City Center Campus and the Morris Educational Center oversight, marketing, management, and assisting in curriculum design of educational programs that serve employers' and employees' needs. As an entrepreneurial division, we work closely with business and industry partners to determine workforce development needs, design innovative curricula that enhances employees' skills and knowledge, recruit students and faculty, develop workforce education programs, and manage operational logistics of major grants and contracts. This division serves as liaison with outside agencies, community organizations, and other constituencies within the college.

In addition to the Main Campus, JJC has two extended campuses, three centers and various satellite locations where both credit and non-credit courses are offered at high schools and career centers in the JJC district. These programs are managed by the extended campuses and high school relations department, which is led by a director:

- Romeoville Campus – The Romeoville Campus is located in one of the fastest growing areas in Illinois. Classes offered include art, accounting, computer information systems, nurse assistant training, and a variety of liberal arts courses. A student pursuing an associate in arts degree can complete the requirements at Romeoville.
- City Center Campus – The City Center Campus at 235 North Chicago Street in downtown Joliet offers a variety of educational opportunities and services for JJC district residents. Departments and associated programs housed at the City Center Campus include:
 - Culinary Arts Management
 - Workforce Education
 - Academic Tutoring and Testing
- Morris Education Center – The Morris Education Center is located at 725 School Street, Morris. Both credit and non-credit classes are offered at this facility, such as general education, computer, and lifelong learning classes. The office administers the Workforce

Investment Act (WIA) grant for Grundy County which provides financial assistance for education and training so that individuals can reenter the workforce.

- Weitendorf Agricultural Education Center – The Weitendorf Agricultural Education Center is located on 32 acres of land donated by John H. Weitendorf Sr., class of 1942. The facility, which is located on Laraway Road in Joliet, Illinois, hosts classroom and laboratory activities for JJC’s agriculture, horticulture, and veterinary medical technology programs. The facility houses our Commercial Driver’s License (CDL) program. The facility is available for rental to community and business organizations.

FY26 Budget Challenges:

As many of the applied and CTE program areas continue to see enrollment growth, especially in the nursing and allied health areas, faculty count continues to be a challenge. More faculty are needed.

Corporate and Community Services continues to be challenged, as the only department in Academic Affairs that depends on their own revenue generation for financial support. With the loss of the Will County Traffic School, the department lost significant funding.

The Department of Adult Education and Literacy (DAEL) continues to face a deficit in instructional salary. While working diligently to modify the budget as allowed by our grant agencies, there will likely be a \$45,000 deficit in AEL State Basic salary by the end of May 2024, not including summer class sections. Over the past 3 years, DAEL has had some crucial changes in budget and population growth. ESL student population has increased by a third, and we are simultaneously offering contractually-determined class sizes smaller than those offered pre-COVID. We are now serving a similar number of students, but with a greater number of sections, and so increased cost. The department worked diligently to implement orientation and testing procedures to streamline grant and college data, which increased staff expenditure by \$50,000. With strong recommendation from the BOT and the VPAA, they have increased class sites and enrollment opportunities, and had additional costs including training costs due to mandated testing changes and professional development and travel costs for DAEL Faculty.

FY26 Budget Highlights:

Academic Affairs has been very successful in being awarded grant money. Some of these grants include:

- Grundy Livingston Kankakee Workforce Board
 - Youth - My Future, \$152,812;
 - Adult- Dislocated Worker/Job Readiness training, \$267,508
 - WIOA Supplemental, \$24,000
- Illinois Community College Board
 - Adult Education \$2,170,476
 - Carl D. Perkins Career & Technical Education, \$883,947
 - Early School Leavers, \$60,000
 - Integrated English Literacy & Civics Education, \$39,490
 - College Bridge Program \$188,623 (FY24 Extension)
 - Customized Apprenticeship Programming – Information Technology (CAP-IT) \$230,000
 - RevUp EV, \$216,199.00

- Instructional Bridge Transitions, \$66,000
- Digital Instruction, \$67,300
- Non-credit Workforce Training Grant, \$100,000
- Illinois Green Economy Network (IGEN), \$200,000
- Illinois Law Enforcement Training Standards Board
 - Recruitment and Retention Grant, \$132,410
- Illinois Secretary of State
 - Adult Volunteer Literacy, \$66,614
 - Family Literacy \$32,451
- Illinois State Board of Education- Growing Agriculture Science Teacher (GAST), \$20,000
- LyondellBasell Industries, \$5,000
- Mutual of Omaha University Grant, \$8,500
- National Science Foundation (multi-year), STEM Scholarships, \$76,968

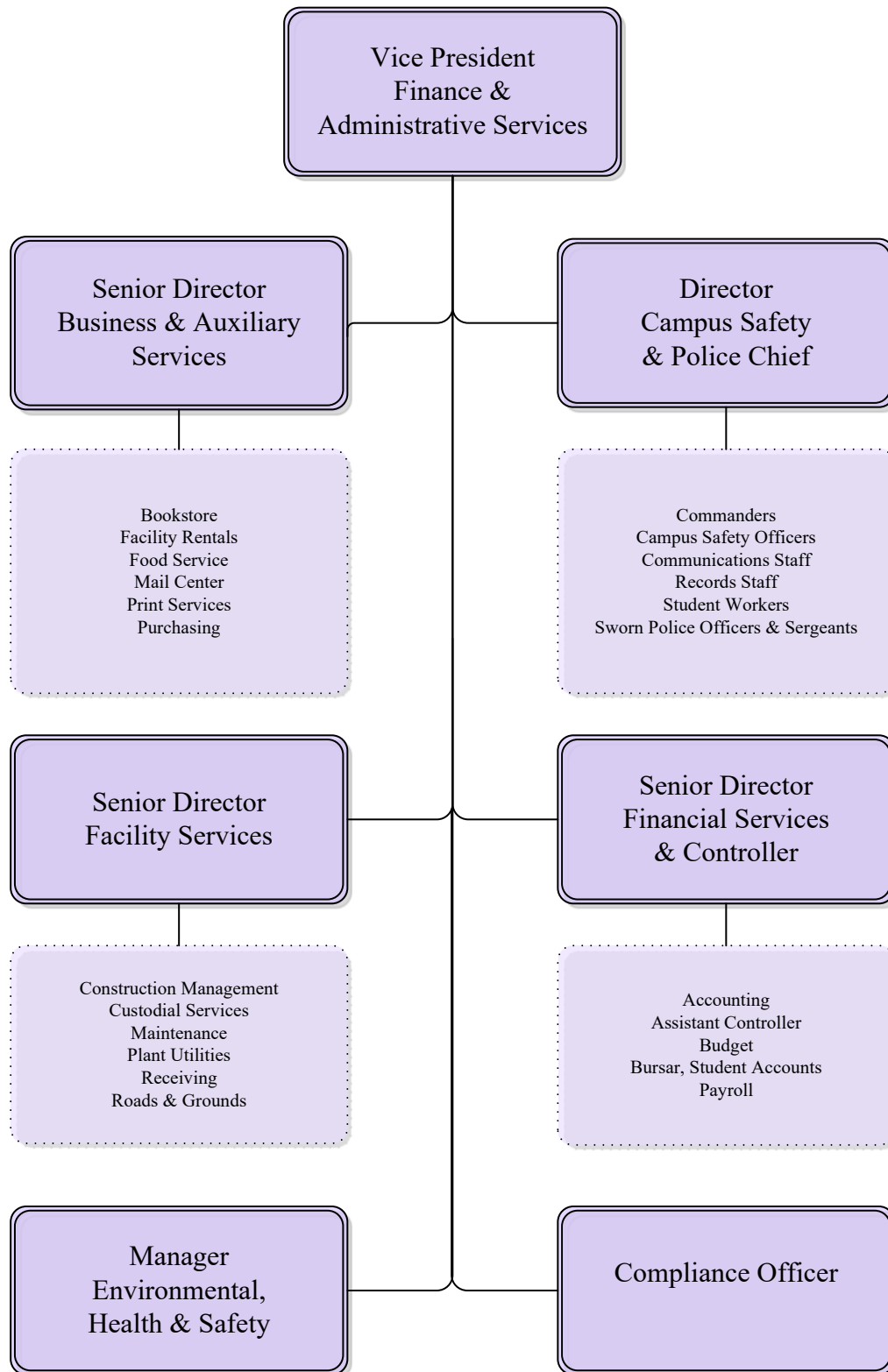
FY26 Goals and Initiatives:

The 12X12X122 dual credit initiative continues to be a focus of Academic Affairs with goals to increase enrollment, increase matriculation, and foster relationships with our district secondary partners. This academic year resulted in historical highs in enrollment and JJC becoming a leader in dual credit in IL. With the implementation of DualEnroll, the program is looking forward to streamlining efficiencies.

Academic Affairs continues to work to grow iCampus. As outlined in the 2022-2026 iCampus Strategic Plan, the department continues to strive to be viewed by others – both near and far – as a powerhouse in online education. The goal is to offer a high-quality product that produces high enrollment and student success vs. high enrollments and offerings alone. A good reputation and resulting growth have already begun to come to fruition.

Academic Affairs has assembled an AI Task Force to develop our JJC Academic AI philosophy, goals, best practices, and continued research in this area. The task force meets monthly and has already shown significant growth including the development of an online training program for faculty.

FINANCE & ADMINISTRATIVE SERVICES



Finance and Administrative Services

Led by the Vice President of Finance & Administrative Services, who is also a member of the President's Cabinet. This division includes five departments:

- Business & Auxiliary Services
- Campus Police
- Facility Services
- Financial Services
- Risk Management & Compliance

Finance & Administrative Services Major Responsibilities:

- Business & Auxiliary Services – Oversees all procurement activities for the College, including management of the JJC Bookstore and food service operations. The department also administers the Early Childhood Center, Print Services, Shipping & Receiving, Mail Center, and campus facility rentals.
- Campus Police – Ensures the safety and security of all JJC campuses, properties, students, and staff. The department operates 24/7 and is staffed by sworn, armed, and certified police officers, supported by campus safety officers, dispatchers, student aides, and clerical personnel.
- Facility Services – Manages custodial, groundskeeping, maintenance, and construction operations across all JJC campuses. This includes building repairs, renovations, deferred maintenance, and oversight of new construction projects.
- Financial Services – Responsible for all fiscal operations, including budgeting, general accounting, grants accounting, accounts payable, revenue collection, payroll, debt and treasury management, and student billing and collections.
- Risk Management and Compliance - Responsible for identifying, assessing, and mitigating various institutional risks to ensure the safety and well-being of the college community. This includes developing and implementing comprehensive risk management strategies, ensuring compliance with federal, state, and local regulations, and managing insurance coverage and claims. Additionally, it plays a critical role in campus safety, emergency preparedness, and environmental health initiatives.

FY26 Budget Highlights:

- 53rd Consecutive Balanced Operating Budget. JJC continues its long-standing commitment to fiscal responsibility with a balanced operating budget for the 53rd consecutive year.
- Strategic Personnel Investments. New positions have been added to strengthen academic advising, testing services, dual credit coordination, IT support, and student success initiatives. Budget reallocations were made to enhance K-12 outreach, expand dual credit engagement, provide hands-on in-house practicum experiences, and improve placement and testing support for students.

- Targeted Program and Infrastructure Enhancements. Funding has been allocated to support cybersecurity initiatives, grant writing capacity, and the development of baccalaureate-level curricula. Additional investments were made to replace aging roads and grounds equipment and to upgrade campus furniture and learning spaces.

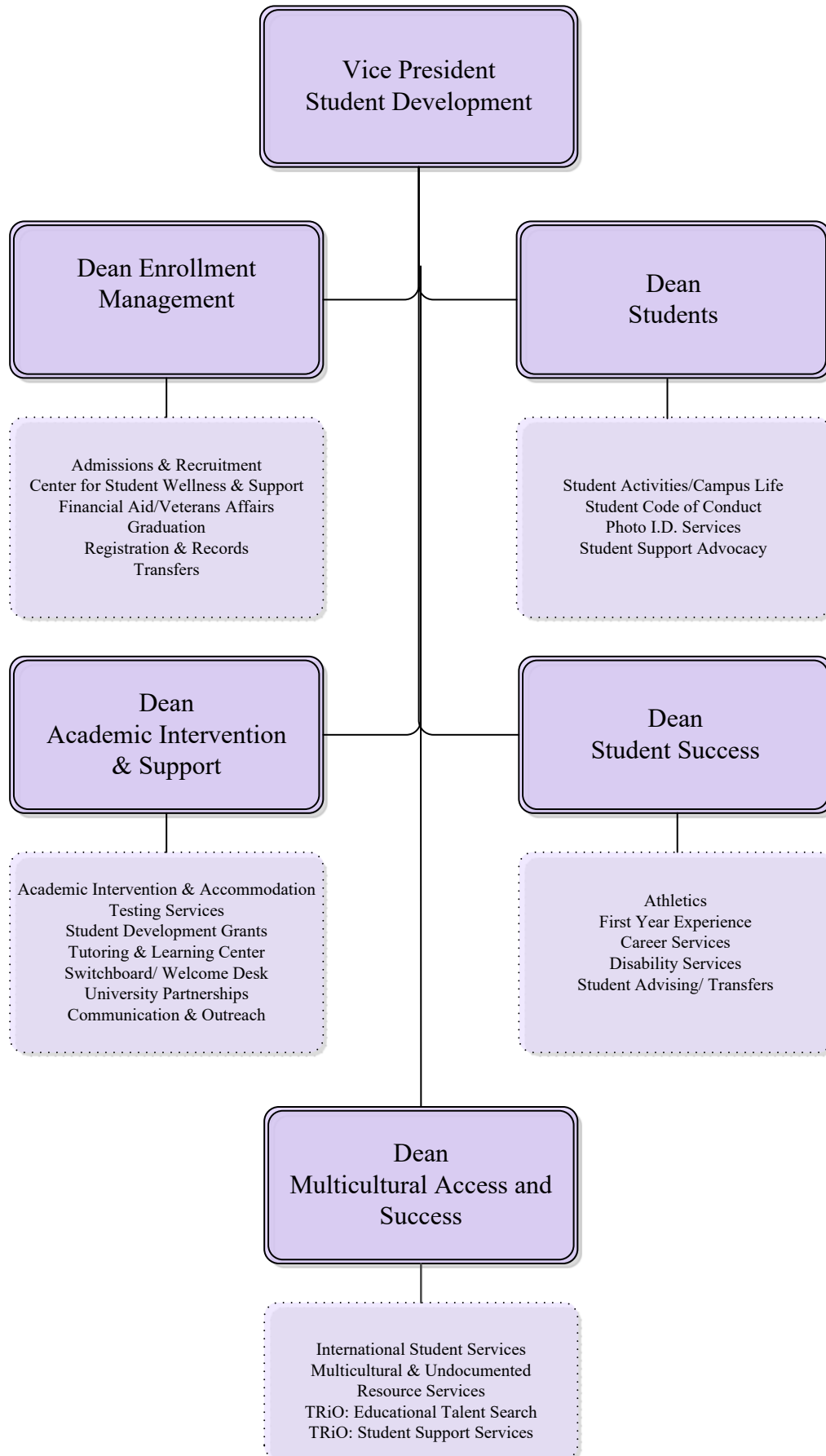
FY26 Challenges:

- Enhance the operational efficiency of the College's Enterprise Resource Planning (ERP) system to streamline business processes and improve service delivery.
- Develop a contingency plan and funding model to address the potential reduction of federal grant revenues.
- Quickly adapting to legislation changes affecting higher education and ensuring compliance.
- Overcome challenges in recruiting and retaining qualified Campus Police and Security personnel.
- Advance college affordability through innovative strategies, particularly within the campus bookstore.

FY26 Goals and Initiatives:

- Continue reducing the College's environmental footprint by improving energy efficiency.
- Achieve Campus Police accreditation to enhance professional standards and community trust.
- Increase employee engagement and institutional capacity through the expansion of training and professional development programs.
- Enhance campus child care services by introducing a flexible drop-off program to better support student-parents.
- Complete the Facilities Master Plan to guide long-term infrastructure development and investment.
- Successfully complete construction of the Honors College, ensuring the project is delivered on time and within budget.

STUDENT DEVELOPMENT



Student Development

Led by the Vice President of Student Development, who is also a member of the President's Cabinet, this division includes 23 Departments:

- ***Academic Intervention, Support, and Student Development Grants***

Led by the Dean of Academic Intervention, Support, and Student Development Grants, this subdivision is responsible for the following departments: JJC Communication Center, Learning Resource Center (Romeoville Campus), Placement Testing Office & Testing Services, Tutoring and Learning Center, Romeoville Campus operations, University Partnerships and Degree Acceleration, and oversight for identified Student Development Grants.

- ***Enrollment Management***

Led by the Dean of Enrollment Management, this subdivision is responsible for the following departments: Registration & Records, Admissions & Recruitment, Financial Aid, and Veterans Affairs. Currently, the Center for Student Wellness & Support receives oversight from the Dean of Enrollment Management.

- ***Student Rights and Responsibilities***

Led by the Dean of Students, this subdivision is responsible for the administration of the student code of conduct, the behavior intervention team (Campus Community Care Team) and student rights. This office includes the departments of Student Activities/Campus Life and Photo I.D. Services. The Dean has oversight for Homeless Student Support and JJC student publications (i.e. Blazer and Wordeater).

- ***Student Success***

Led by the Dean of Student Success, this subdivision includes the following departments: Student Advising Center, Career Services, Disability Services, and JJC athletics, which supports 19 NJCAA Division III teams (baseball, softball, men's wrestling, women's wrestling, women's volleyball, men's/women's cross country, men's/women's track & field, men's soccer, women's soccer, men's basketball, women's basketball, men's/women's golf, men's/women's bowling, and cheerleading). Student Success also has administrative oversight for the Academic Standards of Progress (ASP) process.

- ***Center for Multicultural Access & Success***

Led by the Dean of Multicultural Access and Success, this subdivision manages two federally funded TRIO programs (Student Support Services and Educational Talent Search). The subdivision also includes the following departments: Multicultural & Undocumented Resource Services and International Student Services.

Student Development Division Major Responsibilities:

Departments within the Student Development Division provide services and programs that support the institution's academic mission by focusing on student enrollment, retention, and success. The initiatives and activities of the division support the College's Strategic Plan, in particular:

- Improve student success with an emphasis on enrollment, retention, graduation, transfer rates, and effective teaching strategies and learning outcomes.
- Utilize technology strategically to advance teaching and learning, expand online and alternative delivery methods, and enable effective administrative and support services.
- Improve the success of disproportionately impacted (DI) student populations and close the gap between high school and college performance.

FY26 Budget Highlights:

- Continue to scale up organizational support for a comprehensive student advising model, which includes Student Development Academic Advisors, Success Coaches, Special Population Advisors, and faculty advisors. The new model is designed to improve accessibility to advising services and ensuring continuous support throughout the student lifecycle.
- Increase support for student advocacy and mental health services through the development of the newly completed Center for Student Wellness & Support.
- Increase support for 12x12x12 placement testing by collaborating with high school partners.
- Improve succession planning in Admissions & Recruitment.
- Stabilize staffing in support of JJC students facing food and housing insecurity.

FY26 Challenges:

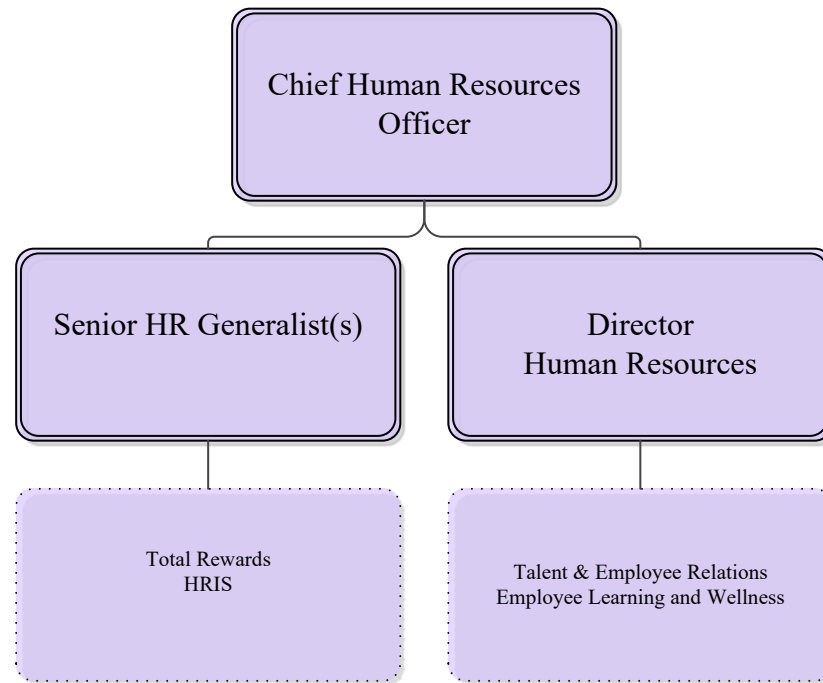
- In support of JJC's Hispanic Serving Institute designation, continue to meet the needs of Spanish-speaking population.
- Improve the onboarding process in support of making progress on Goal two of JJC's Strategic Plan: *Crafting an intentional student lifecycle*.
- Continue to improve customer service in order to ensure that JJC students have the most rewarding experience.
- Develop a plan to provide consistent and readily available training to new and existing Student Development staff to minimize staff turnover and maximize efficient usage of existing and future technology.

FY26 Goals and Initiatives:

- Continue working to support the College's Strategic Plan and Strategic Enrollment Management Plan.
- Continue with the ERP implementation and provide the necessary resources to Student Development staff members.
- Strengthen faculty/staff student engagement with the support of student services resources.
- Achieve a diversity, equity, and inclusion paradigm to expand resources for diverse learners.
- Explore ways to streamline the student experience through centralization of key services (i.e. placement testing) and automation of otherwise manual processes (i.e. OCR, CRM, data warehouse, etc.).

- Increase staffing and efficiency around 12x12x12 enrollment processes (i.e. placement testing, etc.).
- Actively contribute to the development of JJC's Facilities Master Plan.
- Foster student engagement through a strong NCAA Division III athletics program and a comprehensive approach to student activities.
- Continue providing comprehensive training to the campus community on ADA regulations and compliance laws to enhance support for students with disabilities.
- Prioritize the growing population of students on the autism spectrum by equipping faculty with a deeper understanding of accommodation requirements, ensuring an inclusive and supportive learning environment.
- Continue to strengthen community partnerships and advocacy while increasing early exposure to Academic and Career Pathways.
- Build strong support networks for students and families while expanding access to high-quality learning and support resources.

HUMAN RESOURCES



Human Resources

Under the leadership of the Chief Human Resources Officer, a member of the President's Cabinet, the Human Resources division plays a pivotal role in advancing Joliet Junior College's mission by providing strategic services across several key areas:

- HR Administration and HRIS
- Talent Acquisition, Onboarding, and Retention
- Employee Learning and Professional Development
- Labor Relations & Employee Relations
- Total Rewards: Compensation, Benefits, and Wellness

Major Responsibilities:

- **Strategic Alignment:** Align HR planning with the college's strategic goals, ensuring that our initiatives support the broader mission of the institution.
- **Workforce Development:** Develop innovative workforce strategies to attract, secure, and retain top talent, enhancing skills and competencies to meet evolving college objectives.
- **Process Optimization:** Establish and refine efficient HR processes and systems that guarantee quality service delivery and cost-effectiveness across all HR functions.
- **Labor Relations Leadership:** Serve as the primary contact for labor relations, ensuring compliance with contract provisions while effectively leading collective bargaining negotiations to foster a collaborative work environment.
- **Compensation Analysis:** Conduct comprehensive compensation analyses to maintain internal equity and ensure competitiveness in the market, allowing us to attract and retain high-caliber employees.
- **Diversity and Inclusion Advocacy:** Champion HR initiatives that align with the college's diversity and inclusion goals, promoting an equitable and inclusive workplace culture.
- **Benefits Oversight:** Oversee the administration of employee benefits, including health insurance, retirement savings, and leave policies, ensuring employees have access to valuable resources.
- **HRIS Support:** Provide robust support to HRIS end-users through training and optimization, ensuring effective data stewardship and maximizing system utilization.
- **Training and Development Collaboration:** Collaborate with management to enhance training and knowledge development programs, addressing performance gaps and strengthening employee competencies.
- **Organizational Effectiveness:** Promote employee development and organizational effectiveness through high-quality professional development and job training programs that empower our workforce.

FY26 Budget Highlights:

- **Compensation Enhancement:** Strengthen compensation support mechanisms by leveraging market data and providing targeted employee education.
- **Professional Development Expansion:** Expand professional development and wellness programming to foster employee growth and well-being.
- **Job Description Management Program:** Partner with a vendor to establish a comprehensive job description management program that ensures clarity and consistency.

- Workday Optimization: Continue optimizing the Workday Human Capital Management (HCM) system to enhance HR operations and employee experience.
- Enhanced Talent Outreach and Onboarding: Invest in strategic digital recruitment campaigns and streamline onboarding through Workday Learning and engagement initiatives to attract, retain, and connect top talent.

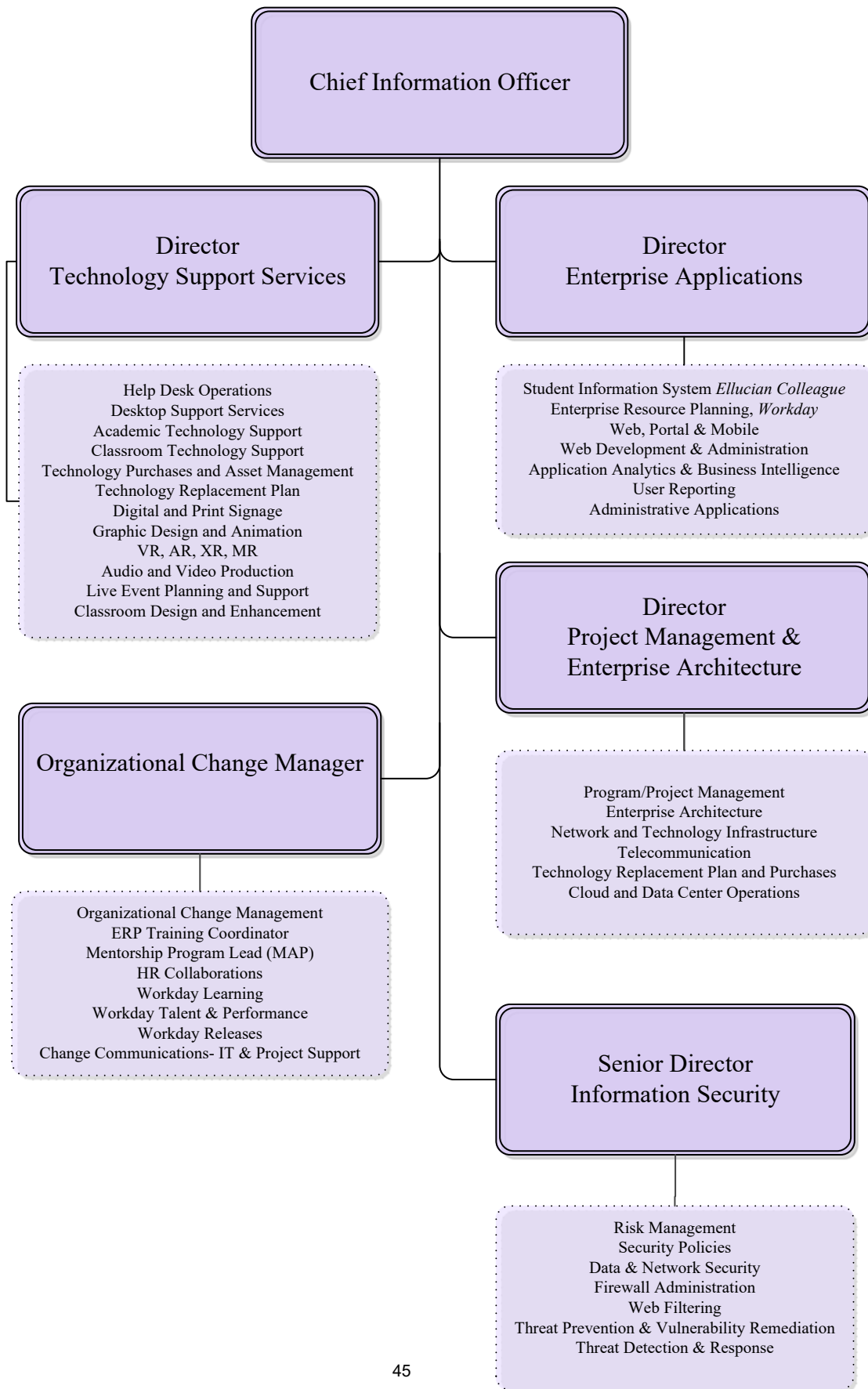
FY26 Challenges:

- Training and Process Improvement: Address the ongoing development of training and process improvements while expanding Workday functionality and integrating Colleague SaSS.
- Multi-Generational Workforce Needs: Effectively address the diverse needs of a changing multi-generational workforce to ensure engagement and satisfaction.

FY26 Goals and Initiatives:

- Leadership Toolkit Expansion: Expand leadership toolkits and reporting capabilities from the ERP to empower leaders at all levels.
- Total Rewards Perspective: Continue focused planning with an emphasis on the “total rewards” and “employee experience” perspective to enhance overall satisfaction.
- Advanced Leadership Training: Build advanced leadership training programs that prepare our leaders for future challenges.
- Engagement with Workday Learning: Increase engagement around Workday Learning and develop tailored learning pathways that meet the specific needs of our employees.
- Enhanced Talent Acquisition and Onboarding Experience: Strengthen recruitment and retention by launching monthly LinkedIn and Facebook campaigns to expand outreach, integrating New Employee Orientation into Workday Learning for consistency and accessibility, and fostering early engagement through bi-monthly meet-and-greet sessions.

INFORMATION TECHNOLOGY



Information Technology

The Information Technology Division is led by the Chief Information Officer (CIO) who is a member of the President's Cabinet. The division includes five departments/focus areas:

- Information Security
- Technology Support and Media Services
- Enterprise Applications
- Project Management and Enterprise Architecture
- Organizational Change Management

Information Technology Major Responsibilities:

- Enterprise Applications – led by a director, this department has primary responsibility for managing and maintaining a service catalog of critical enterprise applications required for the college including the Enterprise Resource Planning (ERP) systems. The department currently supports Workday for HCM, Finance, Procurement, Student Recruiting, and Admissions. Support is also provided for Ellucian Colleague used for scheduling, student registration, and related tasks. The department is heavily involved in ERP work as we move these Ellucian Colleague services to Colleague SaaS (Software as a Service). The department is responsible for the college's web and mobile technology assets including the public website (<http://jjc.edu/>), and the MyJJC portal. The department is responsible for data integration between applications and third-party providers. In addition, the department works with stakeholders in the development and support of Applications Analytics & Business Intelligence user reporting for enterprise applications.
- Information Security – Under the leadership of a senior director, this office is dedicated to developing and implementing cybersecurity strategies that align with organizational goals and compliance requirements. It conducts annual risk assessments and manages data and network security, firewall administration, web filtering, and identity management. The team ensures data availability and integrity through backup and recovery processes and device security measures. They employ advanced threat prevention and vulnerability remediation techniques. Additionally, the office is responsible for threat detection and response services, leveraging automation and cutting-edge security solutions to combat ransomware and address the expanding attack surface. The department also promotes security awareness, develops policies, and provides support. It collaborates closely with HR, campus police, and the compliance officer to enforce security measures and adapt to evolving threats.
- Project Management and Enterprise Architecture – led by a director, this department manages and maintains the platform and services for computing, telecommunication, network, cloud, and data center infrastructure. This department is responsible for maintaining the college's cloud and data center operations, including all servers, storage,

and backup systems. In addition, this group is responsible for the college's emergency communication systems, internet, and physical network cabling across all locations. This group provides support and administration for Facilities and Campus Police systems. This office is also responsible for IT program and project management, project budgeting, methodology, and communications. This office works across the organization to determine and recommend priorities, scope project efforts, develop and facilitate plans and budgets, manage project tasks and activities, and deliver successful outcomes. This office is also responsible for enterprise architecture, gating, and governance of technology solutions to maximize existing infrastructure and onboarding of new technology are assessed. The department works to establish guard rails to ensure security, functional usability, sustainability, resiliency, and enterprise grade solutions selected are compatible with JJC's technology ecosystem.

- Technology Support and Media Services (TSMS) – led by the Director of Technology Support and Media Services, this department is primarily responsible for the college's Helpdesk services to students, faculty, and staff. The college Helpdesk provides technology support services to the Main Campus and all extended facilities and education centers. In addition, the TSMS department helps facilitate the outsourced 24x7x365 student technology support helpdesk. TSMS is responsible for overseeing technology procurement and replacement according to the college's asset management and technology replacement plan. The department also provides college-wide multi-media services and support including audio-visual (AV), classroom technology, graphic design, and print-based media, signage, and special projects. This department provides all video production and recording services to the college community and for the college's Board meetings and special events, as well as maintaining a comprehensive cloud-based digital signage infrastructure and associated content. This department is responsible for designing, deploying, and maintaining all classroom audio-visual technology across all campus locations. Media Services is responsible for supporting, maintaining, and developing content for college-wide digital signage across campus. Media Services also develops, supports, and maintains the college's augmented and virtual reality (AR/VR) technology.
- Organizational Change Management – led by the Organizational Change Manager, encompasses a broad spectrum of initiatives aimed at driving successful transformation within the organization. This includes spearheading Organizational Change Management projects, delivering ERP and change management training, and co-leading the Mentorship Program (MAP) to enhance professional development. Collaborations with Human Resources are integral, particularly in initiatives such as PLE 2.0, Workday Learning, and Workday Talent and Performance Management. Additionally, the role involves facilitating Workday releases, coordinating change communications with IT, ERP PM, and the executive sponsor related to the ERP and providing comprehensive project support to ensure seamless transitions and alignment with organizational objectives.

FY26 Budget Highlights:

- A major IT budgeting priority each year involves funding existing contractual obligations for hardware, software, and technology services required to maintain college operations. The budget includes a focus on funding to ensure aged technology (including servers, PCs, data center equipment, and other critical technology) is refreshed per industry standard replacement cycles.
- The division also budgets to increase investment in technology, services, and training to secure the college's data and to combat the rise in cybersecurity threats and related regulations in higher education.
- IT continues to migrate to cloud-based applications and services when feasible, considering the new solution's cost implication and sustainability. This transition will continue to impact the college's server and data center operations that can result in service consolidation, standardization, more efficient and effective operations.
- Modernization of the college's Enterprise Resource Planning (ERP) systems continues to be a major focus for the division and budgeting work. As work continues, funding will be needed for training, re-integration of existing services with Colleague SaaS, and similar efforts. These expenses are in addition to the ERP system itself.
- The college's technology fee will remain at \$10/credit hour. Other funding sources may need to be identified and considered to pursue innovative technologies that will enable new, unique, and improved student learning experiences.

FY26 Goals and Initiatives:

- Continued ERP Modernization – the college has used the Ellucian (formerly Datatel) Colleague ERP system since 1988. Over the years, extensive customizations have made the system increasingly complex and difficult to maintain, placing a growing burden on support resources. In FY26, we will continue stabilizing our Workday ERP environment for HR, Finance, and Procurement, while continuing the transition of our Student ERP to a more sustainable, cloud-based Ellucian SaaS platform. This modernization will lay the foundation for improved analytics capabilities, including the development of additional datamarts and more robust data repositories. These enhancements will support timelier, data-informed decisions and help drive institutional effectiveness across the college.
- Website rebranding and redesigning – In conjunction with Marketing college rebranding efforts, our web team's strategic plan for FY26 focuses on revamping our website to create a modern, cohesive online presence. We will improve the student experience by developing personalized and dynamic content for both the external website and the MyJJC portal. The redesign will provide an opportunity to continue to promote accessibility, ensuring our

platforms, content, and documents are inclusive for all users.

- **Innovative Classroom Solutions** – The college will continue the upgrade of our over 180 classrooms, which will support a greater demand from students for a variety of course modalities and scheduling flexibility. We will continue to expand our Virtual Reality (VR) offerings and expand collaborative classroom creation to enhance how the technology in the room encourages equal opportunity for all students.
- **Advance the college's cybersecurity program** – A core principle of our IT strategy is to ensure the confidentiality, integrity, and availability of information for the college and its stakeholders. Mitigating the rising cybersecurity threats is a key objective for FY26. The JJC Information Security Office will persist in conducting annual security audits and prioritizing the remediation of identified vulnerabilities. We are committed to developing a comprehensive disaster recovery and business continuity program. Enhancing and stabilizing our Identity Access Management solutions, including Multi-Factor Authentication (MFA) and other compliance-driven security measures, remains a priority. Additionally, IT will continue to deploy tools and provide education to strengthen our cybersecurity posture.
- **IT Service Management (ITSM) Modernization** – ITSM is a set of policies, processes, and procedures for managing customer-oriented IT services' implementation, improvement, and support. The ITSM modernization initiative is focused on enhancing the effectiveness of IT's actions and customer experiences to better serve our customers. In FY26 IT will identify ways to modernize ITSM approaches, including implementing a modern and ITSM standards-based helpdesk ticketing solution.
- **Institutionalized Project Management** - The IT Team has made significant progress in embedding standardized project management practices across the institution. By adopting robust frameworks and methodologies, the PMO ensures that projects are consistently delivered on time, within scope, and within budget—enhancing accountability and transparency. In FY26, the IT team will execute several mission-critical projects that will strengthen JJC's operational resilience and technological sustainability. These initiatives will include the replacement of legacy systems and the consolidation of hardware, software, and services—resulting in a more streamlined technology infrastructure, enhanced user experience, and improved system reliability. Through these efforts, the PMO will continue to play a vital role in driving efficiency, reducing risk, and supporting the college's strategic goals.
- **Institutionalized Enterprise Architecture** - Enterprise Architectures (EA) objective is to make all new initiatives and investments value driven with strong linkage to the organization's strategy thereby supporting the decision-making process. Ensure that all

technology purchases and initiatives are evaluated for technical fit, sustainability and security before procurement and contract approval. In FY26, we will continue to identify and promote opportunities for enterprise-wide solutions that maximize existing resources and reduce costs. A key initiative for this fiscal year is the implementation and maturity of the Enterprise Architecture tool. This platform will serve as a centralized repository for documenting technology-related architecture and technical information, enabling better visibility, governance, and planning across the institution. Provide stakeholders with comprehensive architectural insights to support investment prioritization and risk assessment.

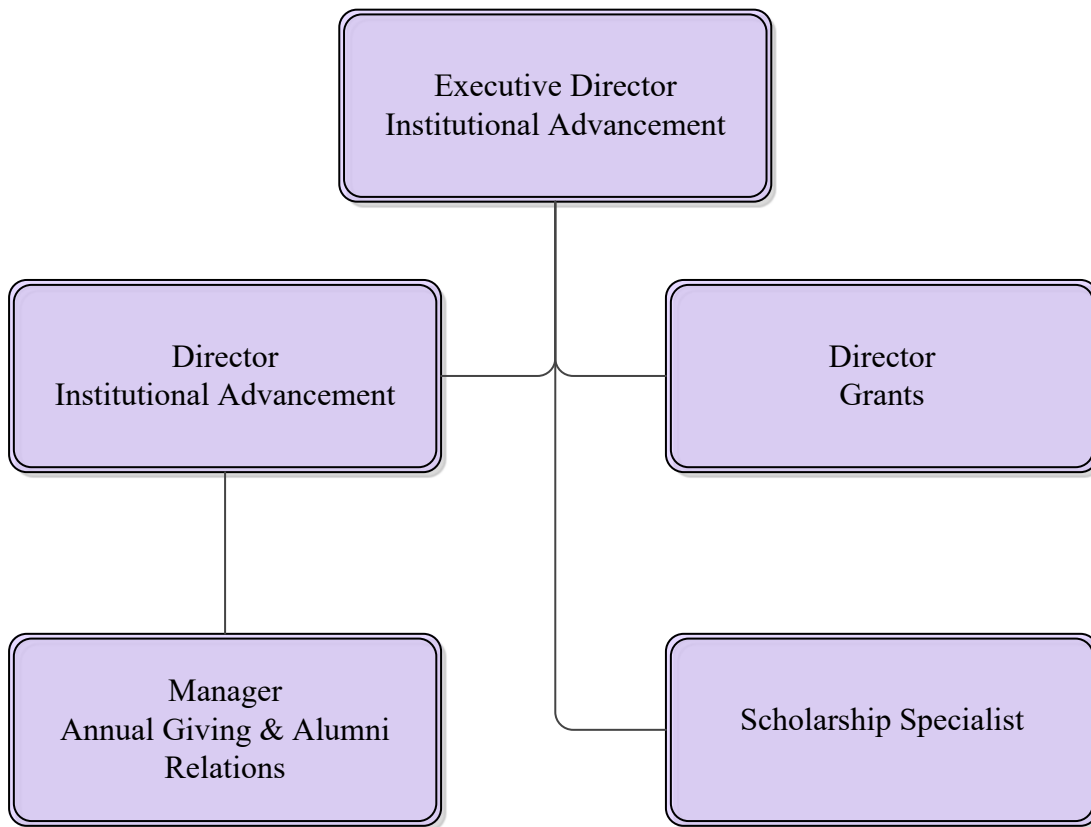
FY26 Challenges:

- Enrollment – Increases or decreases in enrollment for tuition courses can both positively and negatively impact the IT Division’s budget. Specifically, the technology fee (\$10/credit hour) offers most technology replacements and new investments. Enrollment declines could negatively impact the ability to execute this plan and fund technology investments appropriately.
- Budget availability – The IT operations budget is impacted by college-wide budget decisions. Annual contractual maintenance agreements are typically subject to 5-10% increases annually, which comprise the college’s most mission-critical software and technology. Additionally, the IT budget has been used to fund projects across the college for many years – often in a non-standardized way and often to the detriment of needed/required purchases within IT itself. The increasing technology debt brought by additional inventory, increasing cost of goods and services with annual flat budget directly affects the lifecycle replacement of software and hardware as they age. The division will be focusing on needed expenditures within the division which will force other non-IT departments to look for other funding sources for some desired projects, renewals, etc.
- Human capital/resources – The ability to attract and retain human capital resources is critical to the execution of this plan and the ongoing support, maintenance, development, innovation, and evolution of technology that serves our students, faculty, and staff.
- Skills & competencies – In addition to attracting and retaining staff it is imperative that the right skills and competencies are developed and available at the right time to strategic programs and initiatives to ensure execution in a timely fashion. Appropriate skills & competencies may need from time-to-time from outside firms to support key initiatives.
- Enterprise Architecture Maturity - As we advance our Enterprise Architecture (EA) practice in FY26, several challenges and risks must be addressed to ensure successful adoption and long-term sustainability. One major challenge is organizational resistance to change, particularly from departments unfamiliar with EA practices or concerned about added workload. To mitigate this, we will implement a structured change management plan, including stakeholder engagement, training sessions, and clear communication of the

benefits EA brings to decision-making and resource optimization. We will continue to embed EA into the technology procurement, day to day operations and project intake processes, ensuring that all initiatives are evaluated for strategic alignment and architectural fit before approval. These steps will help institutionalize EA as a core part of our governance framework, enabling smarter investments and more efficient use of resources.

- **Cybersecurity threats** – The threat landscape has evolved rapidly with increasing threats to organizations of all sizes. Higher Education institutions are prime targets for threat actors due to a large amount of personally identifiable information (PII). Cyber breaches can significantly impact the college’s ability to transact business and serve our students. There is tremendous financial and reputation risk associated with cyber-attacks and data breaches.
- **Pace of Innovation** – The Higher Education business model and competitive environment is rapidly evolving, requiring the college to maintain an appropriate pace of innovation or risk enrollment erosion due to competitive offerings and other external factors.
- **Artificial Intelligence Adoption** - The rapid advancement of technology, particularly in Artificial Intelligence (AI), presents both opportunities and significant challenges. One key risk is the difficulty in keeping pace with emerging technologies, which can lead to outdated systems, skill gaps, and missed opportunities for innovation. The institution must invest in continuous learning, resource allocation, thoughtful planning, value driven initiatives and regular technology assessments to stay current and adaptable. Another challenge is the ethical and responsible use of AI. Without clear governance, AI tools may introduce bias, compromise data privacy, or be misaligned with institutional values. JJC to establish AI governance policies, including ethical guidelines, data stewardship practices, and oversight committees to evaluate AI use cases. This ensures that our strategies are not only forward-looking but also grounded in practical, scalable solutions that support long-term institutional goals.

INSTITUTIONAL ADVANCEMENT



Institutional Advancement

Led by the Executive Director of Institutional Advancement, this division includes the following departments:

- JJC Foundation
- Alumni Relations
- Grants

Institutional Advancement Major Responsibilities:

The JJC Foundation serves as the college's 501c3 arm, overseeing all gifts to the institution, while annually awarding over \$1 million in scholarships, both annual and endowed, and supporting academic programs. The Institutional Advancement team fosters relationships with alumni, employees, companies, and other community partners through events and activities that support the mission of both the foundation and the college. Additionally, the grants team takes the lead in securing millions of dollars in federal, corporate, and state funding to further bolster various programs and initiatives.

FY26 Budget Highlights:

This year, the JJC Foundation is paying out 4% on all endowments. The JJC Foundation High School Merit Scholarships will award \$4,000 per student at each of our feeder high schools in our district.

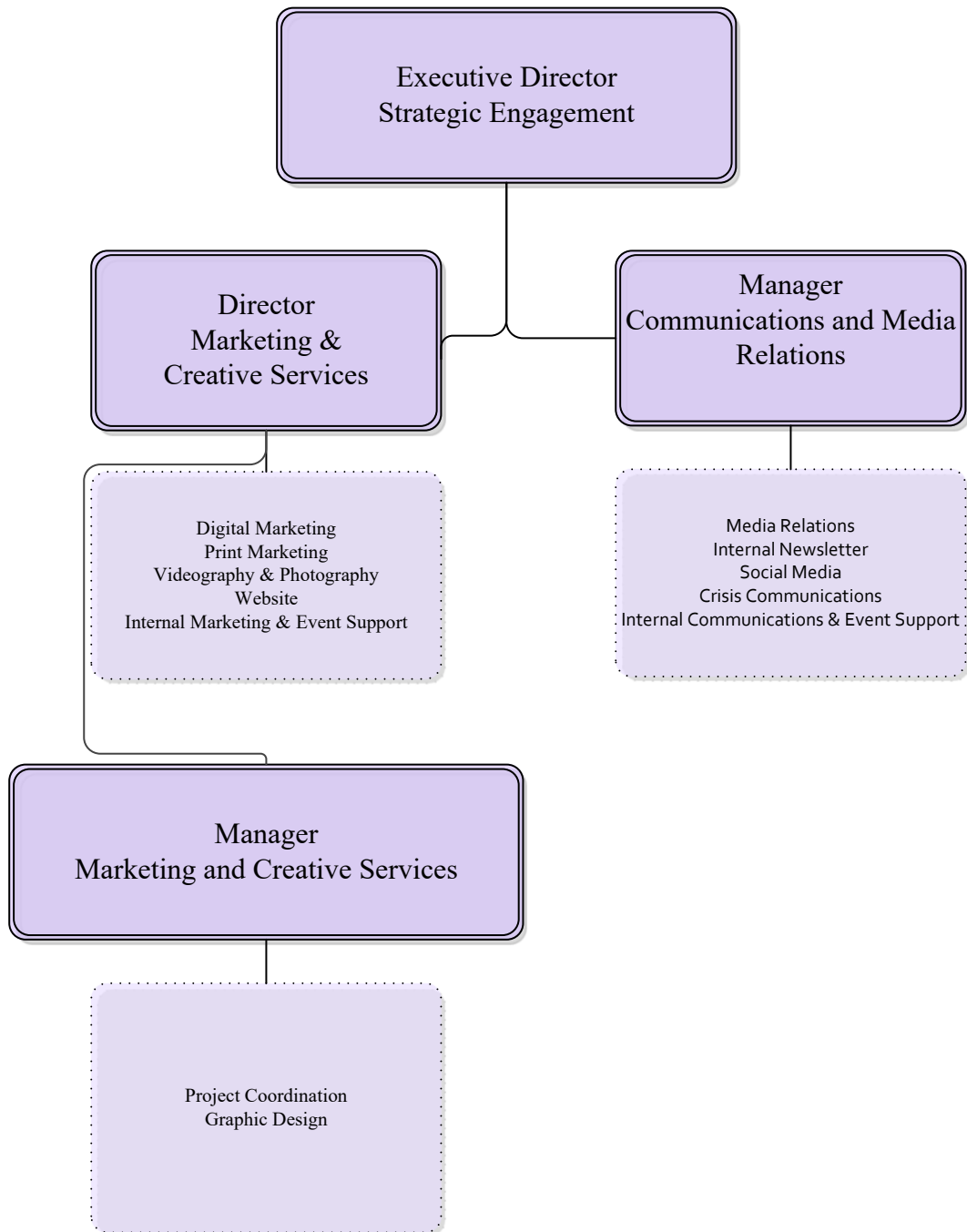
FY26 Challenges:

In FY26, the JJC Foundation will need to focus on balancing donor engagement despite changing economic conditions and shifting giving interests.

FY26 Goals and Initiatives:

The effectiveness of Institutional Advancement relies on securing donors who financially support the college and cultivating essential relationships. Our objective is to continue to promote the outstanding education offered at JJC and actively seek commitments for financial assistance.

STRATEGIC ENGAGEMENT, COMMUNICATIONS AND MARKETING



Strategic Engagement, Communications and Marketing

Led by the Executive Director of Strategic Engagement, who is a member of the President's Cabinet. This division includes two departments under the umbrella of Strategic Engagement:

- Communications and External Relations
- Marketing and Creative Services

Major Responsibilities:

Strategic Engagement: Leads an institutional and coordinated approach to external community engagement and legislative relations, in alignment with the President's vision, cultivating new relationships and strengthening existing relationships including but not limited to municipalities, legislators, social service organizations, non-profits, economic development organizations, K-12 school districts, and higher education partners to increase institutional impact.

Communications and External Relations plans and implements strategies to promote and enhance the college's image on local, regional and national levels and assures a positive image through a tactical media relations and social media agenda. In addition, the office also coordinates crisis communications, generates the bi-weekly employee newsletter, creates videos to support outreach and recruitment, and advises college leaders on effective internal communications strategies.

Marketing and Creative Services Office is responsible for advancing JJC's brand image and enrollment through marketing efforts and producing key publications. The marketing team focuses on projects that fall under the priorities of enrollment management, strategic planning, branding, and institutional initiatives. In today's competitive marketplace, it is important for an organization to be heard, seen, and remembered in a positive way. In order to deliver messages consistently and effectively, the marketing team develops marketing strategies that strengthen JJC's image and build new and sustained loyalty among our students.

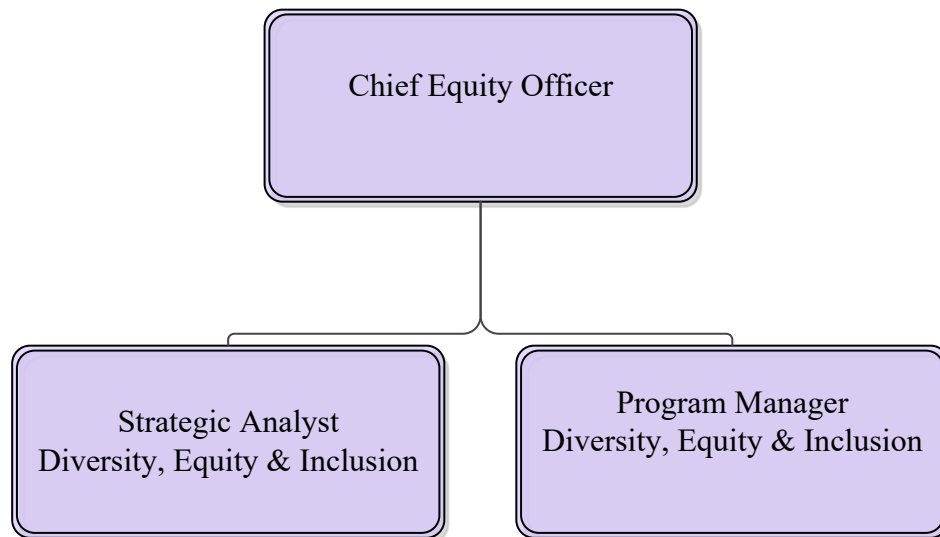
FY26 Challenges:

- Education is perceived as a value add, not required for success or job attainment.
- Perception of community colleges as lesser quality education.
- Institutional branding is inconsistent between divisions.
- Shifting federal priorities and impact on higher education, particularly through the potential elimination of federal marketing grant dollars.

FY26 Goals and Initiatives:

- Continue multi-year brand refresh implementation.
 - Complete creative work with branding partner firm.
 - Launch brand refresh in key, strategic areas.
- Initiate new website build
- Scale-up Roots and Branches web presence and continue to build out multi-platform, immersive experiences.
- Evaluate new portal implementation to streamline internal communications
- Integrate ambassadors program into the Annual Strategic Engagement Plan for optimized and cohesive tracking purposes.

DIVERSITY, EQUITY, INCLUSION



Diversity, Equity, Inclusion

Scope of Responsibility

In July 2020, Joliet Junior College (JJC) established the Office of Diversity, Equity, and Inclusion (DEI Office) to lead and champion efforts that advance the college's core values of respect and inclusion. The DEI Office advocates for equity-minded policies and practices, supports faculty, staff, and students, and provides leadership for the President's DEI Council. Additionally, the Office fosters partnerships with diverse vendors and community partners to further institutional DEI goals. The DEI Office facilitates campus-wide cultural competency training for all employees, created and is implementing an Equity Plan with measurable objectives to guide and assess the College's DEI progress.

In Spring 2024, JJC was officially designated a **Hispanic-Serving Institution (HSI)** by the U.S. Department of Education, a milestone that reflects our deep commitment to serving and celebrating the rich diversity of our Hispanic students and community. This designation will further enhance JJC's role as an engine of economic mobility, helping us reduce achievement gaps, expand curricular and co-curricular offerings, and create more inclusive and authentic learning environments.

Led by the Chief Equity Officer and supported by three program managers, a programming support specialist, and an office assistant, the Office of Diversity, Equity, and Inclusion supports and leads initiatives in the following areas:

- **Diversity Professional Development** (internal and external training and workshops)
- **Diversity, Equity, and Inclusion Programs and Initiatives**
- **Employee Resource Groups:**
 - Black Employee Resource Group
 - Community Service Employee Resource Group
 - Latinx Employee Resource Group
 - LGBTQIA+ Employee Resource Group
- **Hispanic-Serving Institution Programs and Initiatives**
- **Immigrant and Refugee Initiatives**
- **Diversity Book Club**
- **Peace Circles**
- **Employee Cultural Competency Workshops**
- **Collaboration with DEI Stakeholders** across the College and in the community
- **Pursuit of DEI Awards and Recognitions** to highlight institutional progress and innovation
- **Equity Data Analysis and Reporting** to inform action

- **Identification and Addressing of Equity Gaps**
- **Community Involvement and Collaboration** through partnerships and service
- **Future Wolves Initiative Summer Camp Design Thinking Initiative** – This initiative is designed to plant seeds of educational aspirations early by exposing K-5 youth to college opportunities. Through diverse experiential learning initiatives and parental support networks, JJC nurtures these seeds, fostering the development of roots, branches, and future academic success. To plan these seeds early in the educational journey, cultivating a culture of curiosity, exploration, and ambition among our young students. This initiative is designed to plant educational aspirations early by exposing K-5 youth to college opportunities. Through diverse experiential learning initiatives and parental support networks, JJC nurtures these seeds, fostering the development of roots, branches, and future academic success. By planting these seeds early, we cultivate a culture of curiosity, exploration, and ambition among our young students.

Through these initiatives and more, the DEI Office remains committed to advancing a culture of belonging, respect, and inclusion. We celebrate diversity by embracing our differences.

FY26 Budget Highlights:

- Ongoing development of Future Wolves Design Thinking Initiative,
- Institutional professional development with a focus on Neurodiversity

FY26 Goals and Initiatives:

- Institutional Strategic Plan Initiative Implementation
 - Increase enrollment of focused student groups
 - Improve the experience for students with disabilities by ensuring Americans with Disabilities Act (ADA) compliance throughout the student journey
 - Expand Spanish speaking and Spanish language capacity at JJC through written materials and staff resources
 - Close the gap between student and employee demographic representation
 - Expand the culture of philanthropy by increasing alumni engagement and diversifying the college's donor base
- Equity Plan Implementation
 - Identifying measurable actions
 - Creating Key Performance Indicators (KPIs)
 - Operational Management of plan with executive ownership, chair and co-chair for each goal area
 - Measurement and reporting
 - Frequent communication across campus
- Holistic racial healing for JJC and its community
 - Peace Circles
 - Creating safe spaces for dialogue through small group discussions
- Ongoing development and implementation of DEI Book Club

- Collaboration with departments across the college
 - MLK Reflection: Hour of Hope
 - Institutional wide Table Talks
 - Diversity Week activities fall 2025 highlighting multiple cultures and identities
 - Black History Month activities
 - Black Teen Summit
 - Latinx Empowerment Conference
 - Ongoing community collaboration
 - Joliet Chamber of Commerce DEI council
 - Joliet Chamber of Commerce Visionary Committee
 - Joliet Township High School Creating Entrepreneur Opportunities (CEO) program
 - Will County Center for Economic Development (CED) Summer internship program
 - Future Wolves K-5 Initiative
- Increase Community Engagement
 - South Metropolitan Higher Education Consortium (SMHEC)
 - Illinois Equity in Attainment (ILEA)
 - Illinois Diversity Council (IDC)
 - Illinois Community College Diversity Commission (ICCDC)
 - Spanish Community Center
 - Latino Economic Development Association (LEDA)
 - African American Business Association (ABBA)
- Diversity Award Submissions
 - National AACC Advancing Diversity Award
 - ICCTA Equity Award
 - Higher Education and Excellence Distinction Award
 - National Association of Diversity Officers in Higher Education (NADOHE)
- Hispanic- Serving Institutions
 - UndocuFriendly Ally Training
 - Enhancement of culturally responsive practices
 - Increase availability of Spanish-language
 - Support for Hispanic Heritage Month and development of HSI week activities

BUDGET PROCESS

BUDGET PROCESS

For the fiscal year commencing July 1, 2025, budget preparations begin years before. The vice president of finance and administrative services and the controller consult with the President and the Board of Trustees regarding a Three-Year Financial Plan. Simultaneously, the executive vice president, vice president for academic affairs, vice president for student development, chief human resources officer, and the chief information officer consult with the deans and department chairs. The goal is to reach consensus on a set of planning assumptions. Beginning in October 2024, the financial plan is updated based on achieved fall enrollment, as well as other changes resulting from the fall budget revision and consultations with the Board of Trustees. Once the financial plan is developed, it is presented first to the President's Cabinet and then to the Board of Trustees. This Three-Year Financial Plan provides context for short-term (one-year) budgeting decisions.

Because the FY26 budget is constructed using the FY25 budget as a base, the current year's budget must accurately reflect the current expectations of revenues and expenditures. To achieve this, during the course of the current fiscal year, a department chair, with the approval of his/her vice president or dean, the vice president of finance and administrative services, and the controller, can adjust his/her budget through a budget amendment.

In December, vice president of finance and administrative services and the Financial Services office coordinate a budget kickoff meeting inviting anyone who is responsible for creating a department's budget. This meeting provides information regarding the necessary budget request sheets needed to complete the budget and also the deadline dates for all required information. Target dates regarding the completion of major tasks are shared with attendees that will result in the adoption of the legal budget document.

Once all the budget requests are received, they are organized by department. Budget meetings with vice presidents, deans and department chairs, if requested, are set up with the vice president of finance and administrative services, controller and the budget manager. These meetings give the opportunity for open discussion and requests on reallocations, additional funding, additional positions, and any capital equipment. The requests are then summarized and presented to the President's Leadership Council (PLC) for review and input.

In addition to these budgets, the controller prepares financial portions of state-required reports, the unit cost report, tax levy documents and other budget-related financial and credit-hour documents. The office of the controller compiles this information and inputs the various budgets into one main budget file. Once balanced, it is this file that will become the final budget.

Early April, a draft final budget is delivered to the vice president of finance and administrative services, executive vice president and president for one final review. Any technical corrections are made at this time. The final draft budget is then distributed to the Board of Trustees for review.

At least 30 days before the final budget is approved by the Board of Trustees, the vice president of finance and administrative services publishes a tentative budget as required by state law in local newspapers covering the district, noting the preparation of the budget and its availability and setting the time and location of the scheduled board meeting to consider its approval. After those 30 days, the vice president submits the final budget to the Board of Trustees for approval.

Adjustments to the Budget

Even though the budget is constructed with intuition and foresight, it is rare that it does not need to be changed. All budgets must be planned to allow for changes in revenue and expenditure levels, or shifts in resource requirements between account lines.

Accounting controls depend, in part, upon monitoring spending levels against budget levels. Monies budgeted for one purpose should not be spent for another. Spending in some accounts may stop unnecessarily only because funds are not budgeted sufficiently in those accounts or because extenuating circumstances arise, such as the need to replace a major piece of equipment. Monitoring the status of the funds is easier if budget amounts have been amended to reflect appropriate levels of spending authorization.

Procedurally, the budget, once published, can only be adjusted through a budget amendment. The budget amendment reflects which account(s) to increase or decrease accompanied with the reason for the needed change. Each amendment must be approved by the department head, department vice president or dean, vice president of administrative services and the controller.

Below illustrates the different tasks and timeline of the budget process.

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Start of new fiscal year												
Strategic planning process												
Financial plan development												
Capital improvement planning												
Department planning												
Budget kickoff meeting												
Budget office request review												
President's Cabinet workshops												
PLC receives summary requests												
Draft budget production												
Draft budget distributed												
Board adopts prelim budget												
Public hearing												
Board adopts final budget												

FY26 Budget Calendar

July thru December	Department Planning (to coordinate with Strategic Plan).
October thru January	Three-year Financial Plan development.
December 18	Discuss budget parameters with Cabinet
January 13	Budget kick-off meeting. (Recorded presentation emailed out)
January 13	Budget office to provide information to access budget development worksheets via Workday/ Adaptive Planning.
January 13 - February 10	Department budget preparation.
January 27 th	Finance Committee meeting – Three-year Financial Plan
January 29	Finance Committee Projections/Annual Plan Review.
January 29	Board of Trustees input and review of Three-year Financial Plan. Board of Trustees considers tax levy, tuition and course fee recommendation.
February 13	Budget forms due electronically.
February 13 – February 21	Budget office reviews and summarizes requests.
February 24 – March 7	Budget meetings with individual President’s Cabinet members and budget team to review requests.
March 10-14	Spring break and meet with EVP
March 19 – April 2	President’s Cabinet budget discussions (March 19 th and 26 th)
April 2	President’s Cabinet budget workshop for final review.
April 14-May 1	Budget production.
May 5	Finance Committee – Budget Discussion.
May 21	Board of Trustees reviews draft budget highlights.
May 21	Board of Trustees considers adopting preliminary budget. Legal budget posted for public view. Draft budget document received.
June 25	Board of Trustees holds public hearing of the legal budget. Board of Trustees considers adopting the legal budget.
July 1	Beginning of FY26.

Joliet Junior College Budget Planning Cycle												
	July	August	September	October	November	December	January	February	March	April	May	June
Administrative Services	<div>Revisit Previous Budget Process</div>			<div>Three-year Financial Planning Process</div>		<div>Open Forum/ Kickoff Budget Meeting</div>	<div>BOT Workshop: Review of Three-Year Financial Plan</div> <div>Budget Request Approvals</div> <div>Approved Requests Submitted to Budget & Risk Manager</div> <div>Mid-Year Eval of Previous Year Budget Approvals</div>	<div>BOT Workshop: Tuition and Course Fees</div> <div>Budget Office Reviews and Summarizes Requests</div>	<div>BOT Meeting: Tuition & Course Fee Action</div>	<div>Budget Production</div> <div>BOT Workshop: Budget Planning Update</div>	<div>BOT Meeting: Preliminary Budget Adoption</div>	<div>BOT Meeting: Public Hearing and Adoption of Legal Budget</div> <div>Finalize Strategic Matrix for Previous Year Approvals to Include in GFOA Submissions</div>
President's Cabinet	<div>Education Plan reviewed by President's Cabinet; Approval on or before August 1st</div>		<div>President's Cabinet Identify Strategic Priorities</div>	<div>BOT Retreat</div>			<div>Division Budget Meetings with President's Cabinet and Budget Team</div>		<div>President's Cabinet Budget Workshops</div>	<div>President's Cabinet Approves Preliminary Budget</div>		
Academic Affairs			<div>Variable Tuition & Academic Planning Program Review</div>		<div>Propose New FT Faculty</div>	<div>Review Course Fees</div>						
Student Development						<div>Review Student Fees</div>						
IT					<div>Three-Year Technology Plan</div>	<div>Review Technology Fees</div>						

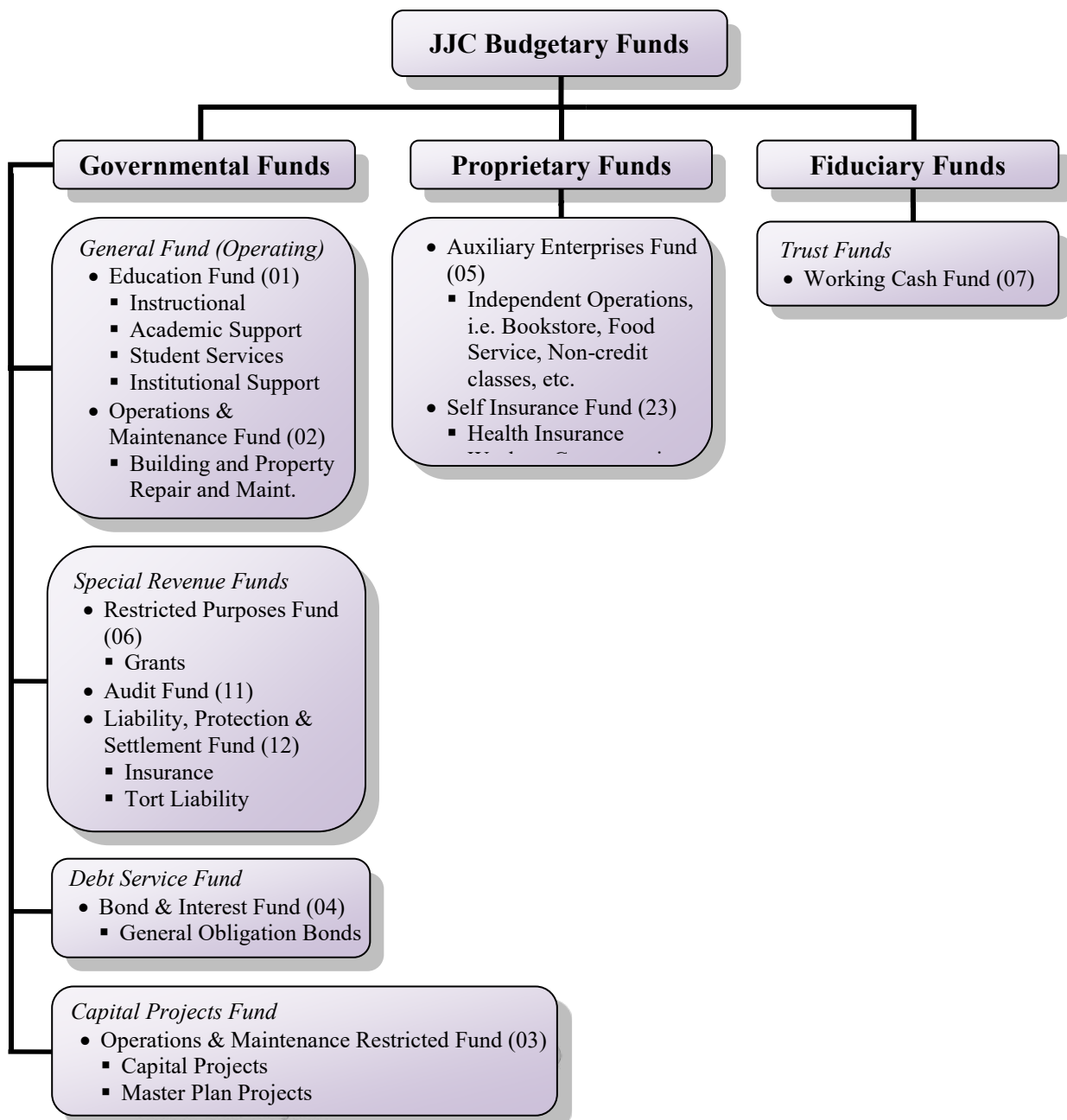
FUND DESCRIPTIONS

FUND DESCRIPTIONS

The college uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain college functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. College resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three types: governmental, proprietary and fiduciary. Each fund type, in turn, is divided into separate categories.



GOVERNMENTAL FUND TYPES

Most governmental functions are accounted for through governmental funds. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities—except those accounted for in proprietary funds—are accounted for through governmental funds (general, special revenue, capital projects, debt service, and permanent funds).

General Fund (Operating Funds)

The General Fund, which consists of the Education Fund and the Operations and Maintenance Fund, are the general operating funds of the college. These are used to account for all financial resources except those required to be accounted for in another fund.

- ***Education Fund (01)***

The Education Fund is established by Section 3-1 of the *Illinois Public Community College Act*. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

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 moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. (See Sections 3-20.3 and 7-18 of the *Illinois Public Community College Act*.)

- ***Operations and Maintenance Fund (02)***

The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the *Illinois Public Community College Act*. The statutory maximum tax rate is set at 10 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; and payment of all premiums for insurance upon buildings and building fixtures. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed. (See Sections 3-20.3 and 7-18 of the *Illinois Public Community College Act*.)

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. The Special Revenue Funds include the Restricted Purposes Fund, Audit Fund, and the Liability, Protection and Settlement Fund.

- ***Restricted Purposes Fund (06)***

The Restricted Purposes Fund is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantor are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts. Additionally, this fund is used to account for other state, federal, or other funds which are restricted for a specific purpose.

- ***Audit Fund (11)***

The Audit Fund is established by 50 ILCS 310/9 of Illinois Compiled Statutes for recording the payment of auditing expenses. The audit tax levy should be recorded in this fund, and monies in this fund should be used only for the payment of auditing expenses.

- ***Liability, Protection and Settlement Fund (12)***

This fund is established pursuant to 745 ILCS 10/9-107 and 40 ILCS 5/21-110.1 of the Illinois Compiled Statutes. The tort liability and Medicare insurance/FICA tax levies should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under 745 ILCS 10/9-107, for example, the payment of tort liability, unemployment, or worker's compensation insurance or claims, or 40 ILCS 5/21-110.1, i.e., the cost of participation in the federal Medicare/Social Security programs.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general, long-term debt principal, interest, and related costs. The Debt Service Fund of the college is the Bond and Interest Fund.

- ***Bond and Interest Fund (04)***

The Bond and Interest Fund is established by Section 3A-1 of the *Illinois Public Community College Act*. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds.

Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds). The Capital Projects Fund of the college is the Operations and Maintenance Restricted Fund.

- ***Operations and Maintenance Restricted Fund (03)***

This fund is used to account for monies restricted for building purposes and site acquisition.

PROPRIETARY FUND TYPES

Proprietary fund types account for the college's ongoing activities, which are similar to those often found in the private sector, where the determination of net income is necessary or useful to sound financial administration, or where services from such activities can be provided to outside parties (enterprise funds or to other departments or agencies primarily within the college's internal service funds). The Proprietary Funds include the Auxiliary Enterprise Funds and the Internal Service Funds (Self Insurance Fund).

- ***Auxiliary Enterprises Fund (05)***

The Auxiliary Enterprises Fund is established by Section 3-31.1 of the *Illinois Public Community College Act* and accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food services, bookstore, and intercollegiate athletics.

- ***Self-Insurance Fund (23)***

The Self Insurance Fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the college or to other governments on a cost reimbursement basis. The use of this fund is appropriate only for activities in which the school district is the predominant participant in the activity.

FIDUCIARY FUND TYPES

Fiduciary funds are used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Trust Funds

Trust Funds are used to account for assets held by the college in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The Nonexpendable Trust Fund of the college is the Working Cash Fund. The Working Cash Fund is used to account for financial resources held by the college to be used for temporary

transfer to the operating funds. Bonds may be issued by resolution of the Board of Trustees to establish or increase the fund.

- ***Working Cash Fund (07)***

The Working Cash Fund is established by Chapter 110, Act 805, Section 3-33.1 of the *Illinois Public Community College Act*. This fund was first established without voter approval by resolution of the local board of trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

Funds raised by the sale of Working Cash bonds must be maintained in a separate fund, and they are not to be appropriated in the annual budget. The Board of Trustees may transfer from the Working Cash Fund in anticipation of the receipt of federal, state or local funds but the debt to the Working Cash Fund must be satisfied.

Transfers from the Working Cash Fund to the Education or Operations and Maintenance Funds may be made only by board resolution. This section also specifies the terms of such a resolution. The Board of Trustees may also issue a resolution to abolish the Working Cash Fund and direct the treasurer to complete the transfer. If it is abolished, a district may not establish another Working Cash Fund without voter approval. Interest earned by the fund may be transferred to the Education or Operations and Maintenance Funds by board resolution.

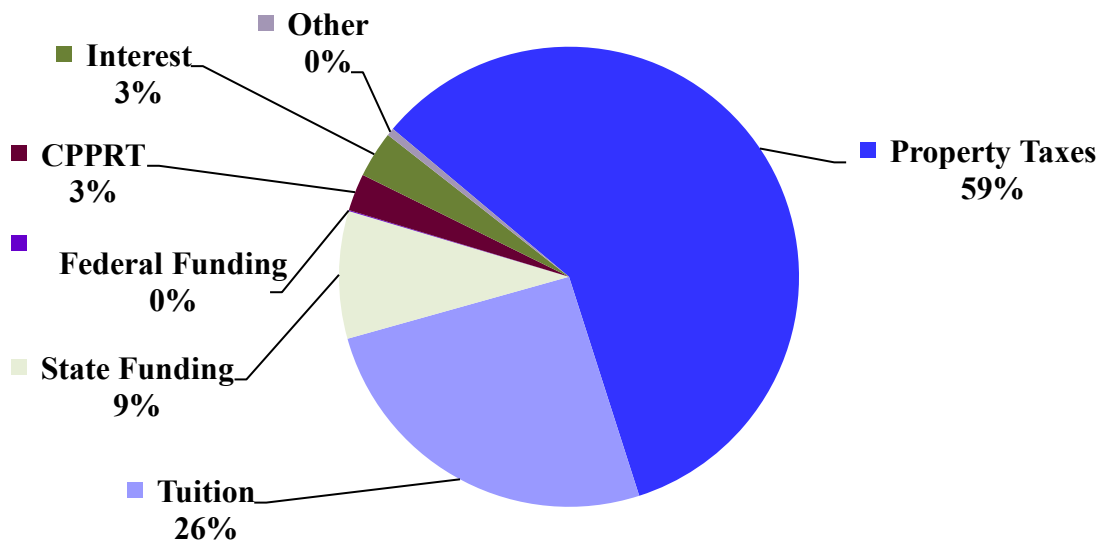
REVENUE SUMMARY

REVENUE SUMMARY

The summary and detail budget information are included by fund in subsequent pages. The following describes the overall revenue assumptions used in preparing the Fiscal 2026 budget, along with additions and initiatives planned for Fiscal 2026.

Tuition, state funding and property taxes are the three major sources of operating revenues available to the college. These three revenue sources account for 94% of the operating revenues. The remaining sources include CPPRT, interest, facilities rental and federal sources. Operating revenues for the Education and Operations & Maintenance Funds, including transfers, are projected at \$122,222,000 compared to the prior year of \$116,778,735 or a 4.66% increase. This is due to an increase in enrollment and property taxes.

Operating Fund Revenues FY26



Property Taxes

Property taxes are levied each year on the basis of the equalized assessed property values in the district as of January 1 of that year. Assessed values are established by each of the respective counties. Property taxes are billed and collected by the various counties included within the district's boundaries. These taxes are levied in December and become an enforceable lien on the property as of the preceding January 1. A reduction for collection losses, based on historical collection experience, has been provided to reduce the taxes receivable to the estimated amount to be collected.

The overall property tax rate of the college is limited by the Property Tax Extension Limitation Law (PTELL) imposed by Illinois Public Act 87-17. This law was effective for

the 1991 tax levy year and limits the annual growth in the property-tax extensions to either 5% or the percentage increase of the consumer price index (CPI), whichever is less. PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction and voter-approved rate increases. New property growth is expected to be similar to last year, approximately \$325 million.

Property taxes are recognized as revenue on the accrual basis of accounting. The property tax levy to be adopted by December 2025 will be recognized as a receivable and revenue for the year ending June 30, 2026.

The tax rate of the college for the 2024 levy is \$0.2687 per \$100 of assessed valuation. The assessed value will be 33.33% of the property's market value. A home with a market value of \$235,000 will pay \$210.48 in taxes to the college for 2024 taxes, which are collected in 2025. For the 2025 levy, taxes are anticipated to increase by 4.1%, which is comprised of a 4.0% increase for the college's operating funds, with the remaining increase due to the debt service levy for FY26 (2025 tax levy). The increase in the operating funds is an estimate based upon the tax cap, which includes an increase of 2.9% based on the consumer price index (CPI) for 2024 and a 1.1% increase from new construction. For the 2024 levy, the total increase in the college's levy was 4.6%, which was slightly more than what was budgeted. The operating levy extension was a 4.6% increase and the debt service extension was a 4.7% increase. The projected budget for FY26 property taxes, by fund, is as follows:

	2024	2025	2024	2025
	Projected	Projected	Net Collection	Net Collection
	2024-2025	2025-2026	2024-2025	(Budget) 2025-2026
Education Fund	\$ 47,950,000	\$ 50,025,000	\$ 47,351,000	\$ 49,400,000
O & M	21,800,000	22,481,000	21,528,000	22,200,000
O & M Restricted	1,040,000	1,053,000	1,027,000	1,040,000
Audit	87,000	90,000	86,000	88,500
Liability, Protection & Settlement	935,000	1,013,000	923,000	1,000,000
Debt Service	8,055,000	8,452,750	8,055,000	8,452,750
TOTAL	\$ 79,867,000	\$ 83,114,750	\$ 78,970,000	\$ 82,181,250
Percentage change		<u>4.1%</u>		<u>4.1%</u>

Tuition and Fees

The budget detail and schedules include no change to the tuition rate, which have remained at \$116 per credit hour for the past three years in a row. All courses in the automotive service, welding and metal fabrication, paramedic and electrical/electronic automated systems have a differential tuition rate of 150% (1.5 x the base tuition rate) and nursing, radiology technology and diagnostic medical sonography have a differential tuition rate of 200% (2.0 x the base tuition rate). The student fee and technology fee are unchanged at \$4 and \$10 per credit hour respectively. The capital assessment fee, which provides funding for the college's master plan, also remains unchanged at \$21 per credit hour.

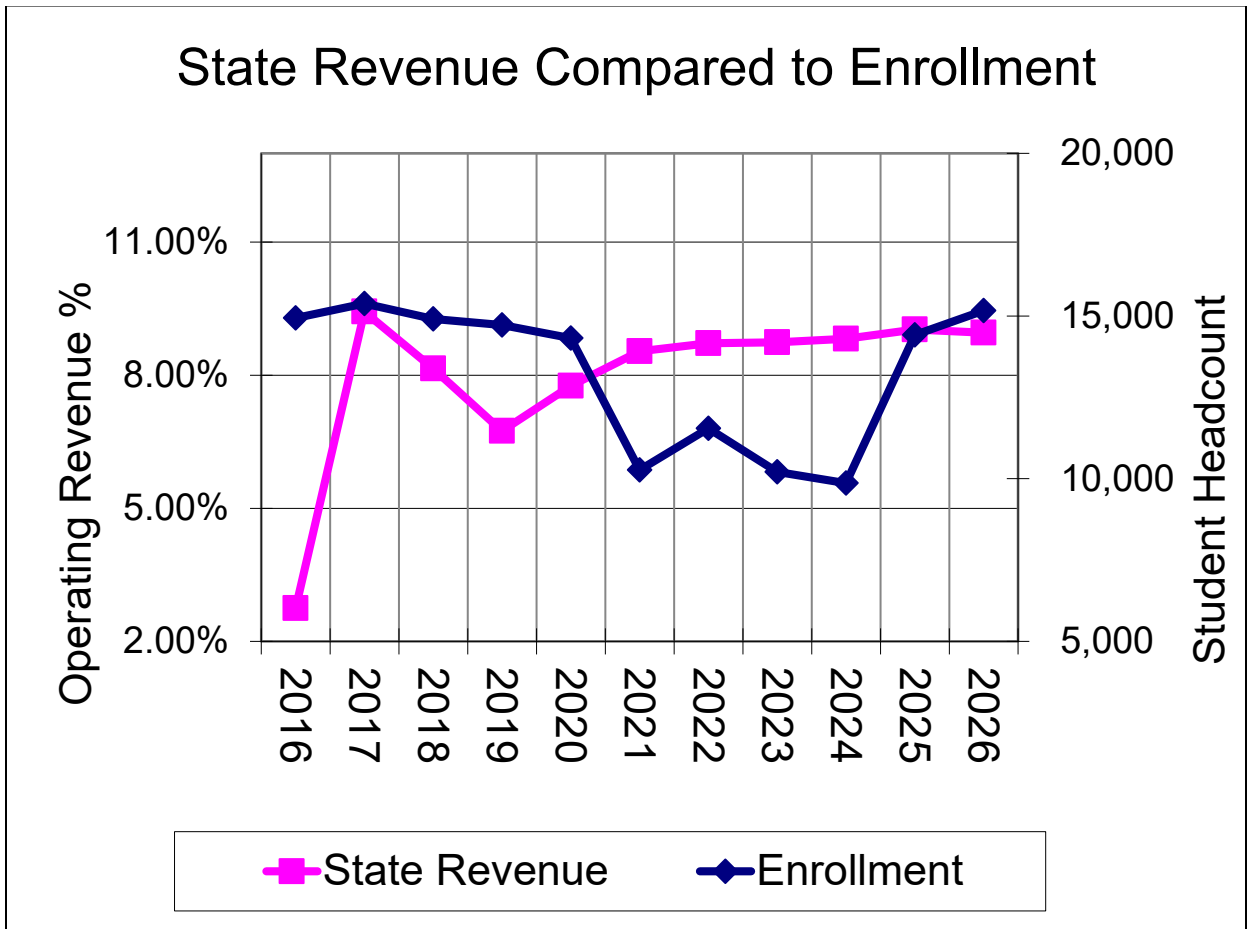
Over the last ten years, credit hours have decreased by 13.97%. Currently, the college has experienced a 22.10% increase in fall 2024 credit hour enrollment based on 10th day and a 11.80% increase for the spring 2025 credit hours. Overall, the college has experienced a 15.61% increase in enrollment for Fiscal 2025. Enrollment for regular credit courses (excludes dual credit and adult basic education courses) increased 2.7% over the previous year versus a budgeted increase of 1.5%. For Fiscal 2026 through 2028, an annual 1.5% growth in enrollment is projected as the college continues to adjust class scheduling to match demand.

For Fiscal 2026, no increase in tuition and fees rates are projected.

	FY25	FY26	Increase
Tuition Rate	\$ 116.00	\$ 116.00	\$ -
Capital Fee	21.00	21.00	-
Technology Fee	10.00	10.00	-
Student Activity Fee	4.00	4.00	-
Total	\$ 151.00	\$ 151.00	\$ -

State Sources

State funding is based on credit hours earned two years prior to the current year, multiplied by the current year reimbursement rate. The number of credit hours used in the state's funding formula for the college has increased 5.21% for Fiscal 2026 due to the enrollment experienced in Fiscal 2024. System-wide, for all community colleges in Illinois, credit hours increased 6.06%. With the State of Illinois' fiscal issues improving over the last few years, the budget adopted for Fiscal 2025 increased funding by 5% for community colleges. A conservative estimate for state funding is currently being used since the proposed budget by the Governor has not been approved for Fiscal 2026. The college projects the funding rates to decrease by 3.00% for Fiscal 2026 due to the overall increase in community college credit hours offset by the State's proposed budget increase, followed by no change in the funding rates for 2027 and 2028. When combined with our enrollment, this results in a slight increase in funding for Fiscal 2026, no change in Fiscal 2027 and a slight increase in Fiscal 2028.



Corporate Personal Property Replacement Tax

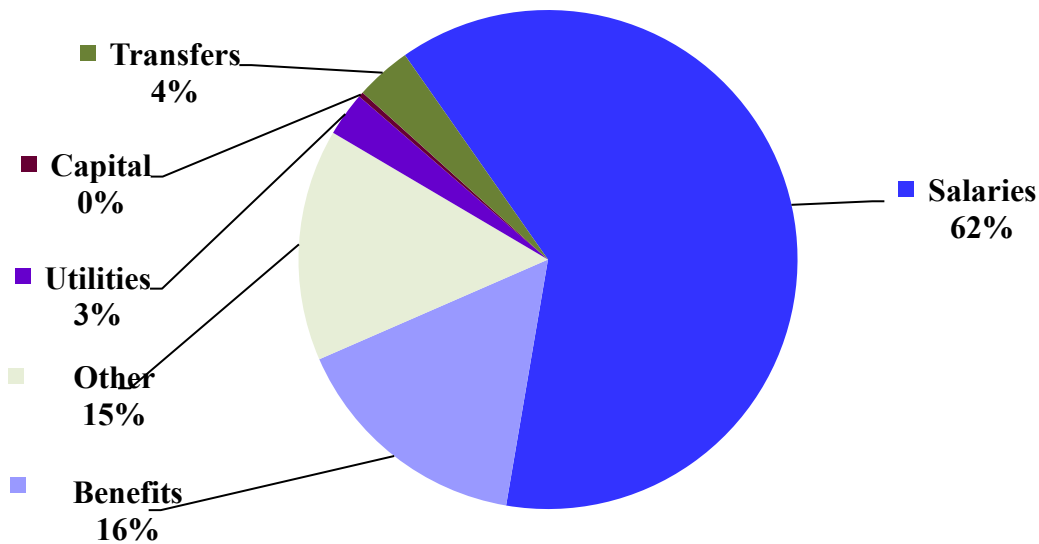
For FY26 the Corporate Personal Property Replacement Tax (CPPRT) is budgeted at \$3,200,000, which represents the projected amount of CPPRT.

EXPENDITURE SUMMARY

EXPENDITURE SUMMARY

For the operating funds (Education and Operation and Maintenance) of the college, the largest expenditure is personnel costs (salary and benefits). For FY2026, this represents 78.18% of total operating expenses.

Operating Fund Expenditures FY26



Expenditure assumptions are based on the following:

- 1) Departments based their non-personnel budgets (contractual, materials/supplies) at 103% of last year's budgets.
- 2) Salary budgets were based on contractual agreements for all union employees.
- 3) 5.7% increase was projected for health and workers' compensation insurance.

Personnel

Financial resources were allocated to those areas demonstrating the greatest need, based on a growing and ever-changing community college environment.

New FY26 personnel costs, including benefits, are shown below.

Proposed Title	Salary	Fringes	Position(s)	Total
			Elimination	
Academic Advisor	60,000	35,835		95,835
Academic Advisor	60,000	35,835		95,835
Academic Advisor	60,000	35,835		95,835
Academic Advisor	60,000	35,835		95,835
Specialist II, Testing Services	47,501	35,789		83,290
Specialist II, Dual Credit Engagement	52,000	35,898		87,898
Faculty, Law Enforcement	90,000	36,115		126,115
IT Position	79,843	36,086		115,929
IT Position	62,524	35,938		98,462
IT Position	63,706	36,024		99,730
Administrative Assistant (part-time)	33,600	487		34,087
Planetarium Outreach Coordinator*	71,148	36,132	(50,526)	56,754
Specialist II, Dual Credit Engagement*	52,000	35,898	(65,188)	22,710
Simulation Technician*	55,161	35,671	(31,795)	59,037
HR Specialist (part-time)**	40,768	546	(113,000)	(71,686)
Coordinator, Placement Testing & Data**	64,882	15,892	(80,774)	-
Coordinator, Supportive Services***	38,002	21,789		59,791
	991,135	505,605	(341,283)	1,095,666

* Previously part-time position, now funded as full-time.

** Funds reallocated from other positions

*** Previously funded 100% Perkins Grant, now 60% Ed Fund

As the faculty and staff table shows, Joliet Junior College employs approximately 1,300 full-time and part-time employees. Part-time faculty represents 72% of total faculty and teach 35% of credit courses. Seventy-eight percent of full-time faculty and 46% of full-time administrators held a master's degree or higher during the last fiscal reporting period. Fifteen percent of full-time faculty and 19.5% of full-time administrators come from minority populations.

Faculty and Staff at JJC	Number		
Category	FY 2024	FY 2025	FY 2026
Full-time Faculty	217	217	218
Part-time Faculty	400	400	400
Full-time Administrators	41	41	41
Part-time Administrators	0	0	0
Full-time Professional	96	99	113
Part-time Professional	5	11	10
Full-time Non-Union Support Staff	14	14	13
Part-time Non-Union Support Staff	12	13	12
Full-time TOSSC Staff	226	237	248
Part-time TOSSC Staff	150	146	145
Full-time Plant*	100	100	100
Part-time Plant*	16	12	12
Total	1,277	1,290	1,312

*Plant includes Food Service, Police, and Operations and Maintenance

There are seven bargaining units at Joliet Junior College:

1. Full-time Faculty, represented by the American Federation of Teachers (AFT) Local 604. Contract remains in full force and effect through one week prior to Fall Semester 2027.
2. Food Service, represented by the National Conference of Firemen and Oilers, Local #7, affiliated with the Service Employees International Union (SEIU). Contract remains in full force and effect through June 30, 2027.
3. Campus Police, represented by the Illinois Fraternal Order of Police Labor Council. Contract remains in full force and effect through June 30, 2027.
4. Facility Services/Receiving Employees, represented by the National Conference of Firemen and Oilers, Local #7, affiliated with the Service Employees International Union (SEIU). Contract remains in full force and effect through June 30, 2027.
5. Adjunct Faculty, Joliet United Adjuncts Coalition (JUAC), represented by the Illinois Education Association/National Education Association (IEA-NEA). Contract remains in full force through August 14, 2025. Currently in negotiations.
6. Technical Office Support Staff Council, represented by AFT Local 604. Contract remains in full force and effect through June 30, 2028.

Benefits

Based on medical cost trending for the college, total benefit costs are budgeted with a 5.7% increase from the previous year to cover health insurance and workers' compensation costs. The college is self-insured for both health insurance and workers' compensation claims and accounts for claim payments in its Self-Insurance Fund. Each department of the college with a covered employee is charged a premium based on expected claim experience. This premium is then deposited into the Self-Insurance Fund and used to pay actual claim costs as they are incurred. Currently, this fund has a projected reserve of eleven

months of projected claims. Employee contributions are expected to fund 4.4% of the budgeted health insurance costs for FY26.

Capital Outlay

The replacement of aging physical plant equipment is included in the budget. The following explains in detail the capital items included in the budget.

	<u>Amount</u>	<u>Strategic/Department Goal</u>
Capital Outlay		The Facility Service goal is to
Facilities		provide and maintain a physical
Furniture Replacements	\$ 100,000	environment that promotes the
Room Remodeling & Upgrades	18,000	pursuit of academic excellence in
Roads and Ground Equipment	<u>282,000</u>	teaching and research while
		continually improving the quality of
Total Capital Outlay	<u><u>\$ 400,000</u></u>	our services to meet the public need.

Deferred Maintenance/Capital Renewal

Funding for repair and upkeep of the college's aging buildings had been severely restricted due to tax caps and no O & M rate increase since 1977. These funding restrictions caused a serious backlog of deferred maintenance, which have since been addressed. Prior strategic plans recognized this tremendous need and established the maintaining of current facilities as a quality improvement area. In 2003, the Board of Trustees initiated a comprehensive plan to address deferred maintenance issues. The plan included issuance of \$9.7 million in debt certificates to reduce the backlog of deferred maintenance and the establishment of a capital assessment fee of \$4 per credit hour to repay the debt certificates. In Fiscal 2005, the capital assessment fee was increased to \$5 per credit hour to fund the construction of a new parking lot.

In addition to the operating funds, the college has received funding for capital renewal and replacement from other sources. The Operation and Maintenance Restricted Fund accounts for these funds and a detailed projection is found on pages 66-67. The amount available from this fund includes approximately \$1,080,000 to \$1,160,000 annually in Life Safety funds and transfers from the Operations and Maintenance fund of \$2,975,000 in Fiscal 2026, \$3,075,000 for Fiscal 2027 and \$3,175,000 in Fiscal 2028. When capital renewal grants from the state are approved, these revenues are included in the projections.

A new master plan was developed in Fiscal 2008 to create a new vision for the college that was based on a detailed analysis of existing space, growth and needs. For Fiscal 2009, the capital assessment fee was increased an additional \$9 to a total of \$14 per credit hour with an additional \$2 increase in Fiscal 2010 and a \$1 increase in Fiscal 2011. This additional revenue is being utilized to repay the \$70 million in alternate revenue bonds.

In 2013, an update to the college's master plan was approved and during Fiscal 2014, the capital assessment fee was increased an additional \$4 to a total of \$21 per credit hour. This

additional revenue is repaying the \$45 million in alternate revenue bonds that were issued to build an events center/multipurpose building and an expansion of the Romeoville Campus.

In the 2018 update to the college's master plan, there were no large-scale new construction projects considered and instead, it focused on recapturing and remodeling existing spaces. Projects completed include: renovation of the college's police station, renovation of unutilized space at the main campus to house a respiratory therapy program and completion of site work at the college's City Center campus. These projects were funded by existing reserves in the Operations & Maintenance Restricted Fund.

In 2023 the college once again updated its master plan. This plan did not consider large-scale new construction projects and continues to focus on recapturing and remodeling existing spaces. To minimize the burden on taxpayers and students, the college intends to fund major capital and programmatic projects through the use of operating surpluses rather than debt issuances.

The college is in the process of developing a comprehensive new facilities master plan to guide future campus investments and align with institutional priorities, with plans to complete the process by the end of fiscal year 2026.

Summary

Joliet Junior College's FY26 budget as presented is a balanced operational budget that includes:

- Reallocation of existing resources to fund new requests
- Realistic projections in state and property tax revenues
- No tuition increase
- Modest enrollment growth
- Emphasis on student success
- Responsible reserves
- Implement action plans from the strategic plan

The FY26 budget includes recommendations from the Strategic Planning process and related college initiatives and has been prepared consistent with the Three-Year Financial Plan presented to the Board of Trustees in January 2025.

FINANCIAL SUMMARY and TABLES

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

SCHEDULE OF BUDGETED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 Year Ended June 30, 2026

	General		Special Revenue		Debt Service	Capital Projects	Proprietary		Nonexpendable Trust		
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash	Total
REVENUES											
Local government	\$ 49,715,000	\$ 22,350,000	\$ -	\$ 88,500	\$ 1,000,000	\$ 8,452,750	\$ 1,040,000	\$ -	\$ -	\$ -	\$ 82,646,250
Corporate personal property replacement taxes	3,200,000	-	-	-	-	-	-	-	-	-	3,200,000
Tuition and fees	31,283,000	-	-	-	-	-	4,284,000	7,334,920	-	-	42,901,920
Sales and service fees	-	94,000	-	-	-	-	-	6,856,854	-	-	6,950,854
State sources	10,950,000	-	39,550,283	-	-	-	6,187,500	-	-	-	56,687,783
Federal sources	80,000	-	29,655,583	-	-	-	-	-	-	-	29,735,583
Investment income	4,000,000	-	-	-	-	-	-	-	1,000	250,000	4,251,000
Miscellaneous	550,000	-	236,031	-	-	-	400,000	123,534	20,250,000	-	21,559,565
Total Revenues	99,778,000	22,444,000	69,441,897	88,500	1,000,000	8,452,750	11,911,500	14,315,308	20,251,000	250,000	247,932,955
EXPENDITURES											
Current:											
Instruction	55,236,950	-	6,931,117	-	-	-	-	3,601,997	-	-	65,770,064
Academic support	5,250,404	-	149,792	-	-	-	-	1,087,500	-	-	6,487,696
Student services	12,510,730	-	25,844,695	-	-	-	-	48,084	-	-	38,403,509
Public services	169,306	-	5,841,214	-	-	-	-	-	-	-	6,010,520
Operation and maintenance plant	-	18,516,319	7,123	-	-	12,114,318	4,323,000	-	-	-	34,960,760
Independent operation	-	-	-	-	-	-	-	8,325,480	20,251,000	-	28,576,480
Institutional support	25,169,559	952,681	31,300,653	220,500	1,950,000	-	57,331,557	7,060,601	-	-	123,985,551
Total Expenses	98,336,949	19,469,000	70,074,594	220,500	1,950,000	12,114,318	61,654,557	20,123,662	20,251,000	-	304,194,580
Revenues over (under) expenditures	1,441,051	2,975,000	(632,697)	(132,000)	(950,000)	(3,661,568)	(49,743,057)	(5,808,354)	-	250,000	(56,261,625)
NON-MANDATORY TRANSFERS											
Transfers in	-	-	632,697	-	-	4,231,943	2,975,000	6,027,379	-	-	13,867,019
Transfers (out)	(1,441,051)	(2,975,000)	-	-	-	-	(9,231,943)	(219,025)	-	-	(13,867,019)
Revenues and transfers in over (under) expenditures and transfers (out)	-	-	-	(132,000)	(950,000)	570,375	(56,000,000)	-	-	250,000	(56,261,625)
Fund Balance:											
July 1, 2025	29,900,000	7,000,000	2,198,000	132,000	950,000	7,850,000	56,000,000	6,500,000	18,200,000	7,300,000	136,030,000
June 30, 2026	\$ 29,900,000	\$ 7,000,000	\$ 2,198,000	\$ -	\$ -	\$ 8,420,375	\$ -	\$ 6,500,000	\$ 18,200,000	\$ 7,550,000	\$ 79,768,375

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

BUDGETED EXPENDITURES BY OBJECT
Year Ended June 30, 2026

	General		Special Revenue			Debt Service	Capital Projects	Proprietary		Total
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Health Insurance	
EXPENDITURES										
Salaries	66,203,209	10,072,565	5,666,752	-	-	-	-	3,959,143	-	85,901,669
Employee benefits	15,937,824	3,337,639	1,738,441	-	50,000	-	-	1,015,955	20,149,000	42,228,859
Contractual services	2,760,220	930,566	2,357,478	88,500	25,000	-	260,000	4,207,940	100,000	10,729,704
Material and supplies	4,901,188	1,213,826	613,382	-	-	-	611,557	8,700,841	2,000	16,042,794
Conferences and meetings	1,021,690	85,139	202,870	-	-	-	-	399,874	-	1,709,573
Fixed charges	324,840	38,969	8,000	-	1,000,000	12,111,318	-	58,471	-	13,541,598
Utilities	-	3,490,296	1,820	-	-	-	-	55,330	-	3,547,446
Capital outlay	100,000	300,000	499,913	-	-	-	60,783,000	956,376	-	62,639,289
Other	<u>7,087,978</u>	<u>-</u>	<u>58,985,938</u>	<u>132,000</u>	<u>875,000</u>	<u>3,000</u>	<u>-</u>	<u>769,732</u>	<u>-</u>	<u>67,853,648</u>
Total Expenditures	<u>98,336,949</u>	<u>19,469,000</u>	<u>70,074,594</u>	<u>220,500</u>	<u>1,950,000</u>	<u>12,114,318</u>	<u>61,654,557</u>	<u>20,123,662</u>	<u>20,251,000</u>	<u>304,194,580</u>
TRANSFERS										
Transfers out	<u>1,441,051</u>	<u>2,975,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,231,943</u>	<u>219,025</u>	<u>-</u>	<u>13,867,019</u>
Total Expenditures and Transfers out	<u>\$ 99,778,000</u>	<u>\$ 22,444,000</u>	<u>\$ 70,074,594</u>	<u>\$ 220,500</u>	<u>\$ 1,950,000</u>	<u>\$ 12,114,318</u>	<u>\$ 70,886,500</u>	<u>\$ 20,342,687</u>	<u>\$ 20,251,000</u>	<u>\$ 318,061,599</u>

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
REVENUES			
Local government	\$ 76,306,790	\$ 79,055,000	\$ 82,646,250
Corporate personal property replacement taxes	4,363,686	3,250,000	3,200,000
Tuition and fees	40,990,711	41,517,306	42,901,920
Sales and service fees	4,715,052	6,710,049	6,950,854
State sources	51,259,452	55,042,349	56,687,783
Federal sources	20,346,716	31,844,394	29,735,583
Investment income	5,571,694	3,201,000	4,251,000
Miscellaneous	18,960,247	19,829,181	21,559,565
Total Revenues	<u>222,902,852</u>	<u>240,449,279</u>	<u>247,932,955</u>
EXPENDITURES			
Current:			
Instruction	55,144,902	63,187,761	65,770,064
Academic support	5,381,780	5,964,968	6,487,696
Student services	29,343,419	39,522,141	38,403,509
Public services	4,597,170	6,057,505	6,010,520
Operation and maintenance plant	30,510,460	33,915,486	34,960,760
Independent operation	21,900,152	26,547,245	28,576,480
General administration	-	-	-
Institutional support	60,002,221	119,636,798	123,985,551
Total Expenses	<u>206,880,104</u>	<u>294,831,904</u>	<u>304,194,580</u>
Revenues over (under) expenditures	16,022,748	(54,382,625)	(56,261,625)
NON-MANDATORY TRANSFERS			
Transfers in	25,983,076	13,003,764	13,867,019
Transfers (out)	<u>(25,983,076)</u>	<u>(13,003,764)</u>	<u>(13,867,019)</u>
Revenues and transfers in over (under) expenditures and transfers (out)	16,022,748	(54,382,625)	(56,261,625)
Fund Balance:			
Beginning of Year	<u>127,288,633</u>	<u>130,975,000</u>	<u>136,030,000</u>
End of Year	<u>\$ 143,311,381</u>	<u>\$ 76,592,375</u>	<u>\$ 79,768,375</u>

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

**SCHEDULE OF BUDGETED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2025**

	General		Special Revenue			Debt Service	Capital Projects	Proprietary		Nonexpendable Trust	
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash	Total
REVENUES											
Local government	\$ 47,315,000	\$ 21,660,000	\$ -	\$ 85,000	\$ 900,000	\$ 8,055,000	\$ 1,040,000	-	-	-	\$ 79,055,000
Corporate personal property replacement taxes	3,250,000	-	-	-	-	-	-	-	-	-	3,250,000
Tuition and fees	30,263,000	-	-	-	-	-	4,145,000	7,109,306	-	-	41,517,306
Sales and service fees	-	94,000	-	-	-	-	-	6,616,049	-	-	6,710,049
State sources	10,550,000	-	40,179,849	-	-	-	4,312,500	-	-	-	55,042,349
Federal sources	80,000	-	31,764,394	-	-	-	-	-	-	-	31,844,394
Investment income	3,000,000	-	-	-	-	-	-	-	1,000	200,000	3,201,000
Miscellaneous	550,000	-	205,747	-	-	-	400,000	123,434	18,550,000	-	19,829,181
Total Revenues	95,008,000	21,754,000	72,149,990	85,000	900,000	8,055,000	9,897,500	13,848,789	18,551,000	200,000	240,449,279
EXPENDITURES											
Current:											
Instruction	52,714,398	-	7,010,986	-	-	-	-	3,462,377	-	-	63,187,761
Academic support	4,879,470	-	-	-	-	-	-	1,085,498	-	-	5,964,968
Student services	11,663,581	-	27,771,626	-	-	-	-	86,934	-	-	39,522,141
Public services	145,884	-	5,911,621	-	-	-	-	-	-	-	6,057,505
Operation and maintenance plant	-	18,019,158	132,410	-	-	11,725,918	4,038,000	-	-	-	33,915,486
Independent operation	-	-	-	-	-	-	-	7,996,245	18,551,000	-	26,547,245
General administration	-	-	-	-	-	-	-	-	-	-	-
Institutional support	24,240,931	859,842	31,909,818	215,000	1,875,000	-	54,186,207	6,350,000	-	-	119,636,798
Total Expenses	93,644,264	18,879,000	72,736,461	215,000	1,875,000	11,725,918	58,224,207	18,981,054	18,551,000	-	294,831,904
Revenues over (under) expenditures	1,363,736	2,875,000	(586,471)	(130,000)	(975,000)	(3,670,918)	(48,326,707)	(5,132,265)	-	200,000	(54,382,625)
NON-MANDATORY TRANSFERS											
Transfers in	16,735	-	586,471	-	-	4,193,293	2,875,000	5,332,265	-	-	13,003,764
Transfers (out)	(1,380,471)	(2,875,000)	-	-	-	-	(8,548,293)	(200,000)	-	-	(13,003,764)
Revenues and transfers in over (under) expenditures and transfers (out)	-	-	-	(130,000)	(975,000)	522,375	(54,000,000)	-	-	200,000	(54,382,625)
Fund Balance:											
July 1, 2024	27,900,000	6,800,000	2,170,000	130,000	975,000	7,600,000	54,000,000	7,300,000	17,200,000	6,900,000	130,975,000
June 30, 2025	\$ 27,900,000	\$ 6,800,000	\$ 2,170,000	\$ -	\$ -	\$ 8,122,375	\$ -	7,300,000	\$ 17,200,000	\$ 7,100,000	\$ 76,592,375

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

SCHEDULE OF ACTUAL REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2024

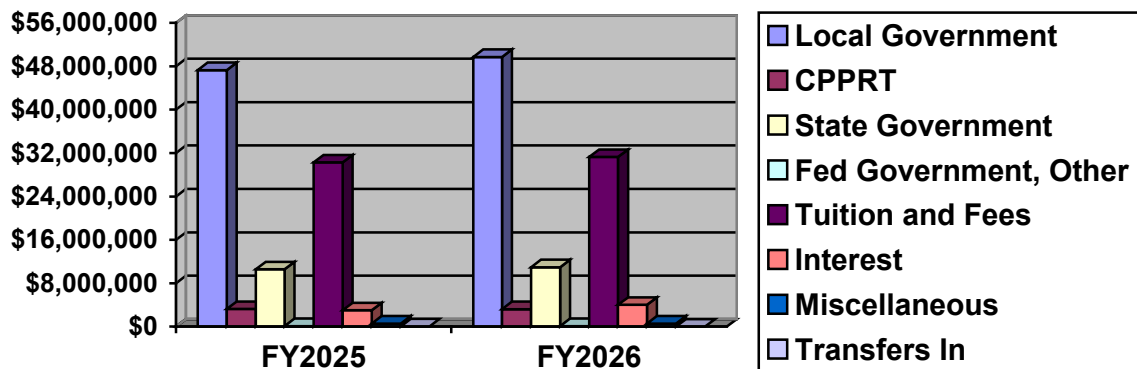
	General		Special Revenue			Debt Service	Capital Projects	Proprietary		Nonexpendable Trust	
	Education	Operations and Maintenance	Restricted Purpose	Audit	Liability Protection and Settlement	General Obligation Bond	Operations and Maintenance (Restricted)	Auxiliary	Self Insurance	Working Cash	Total
REVENUES											
Local government	\$ 44,942,015	\$ 21,680,751	\$ -	\$ 81,733	\$ 835,953	\$ 7,713,227	\$ 1,053,111	\$ -	\$ -	\$ -	\$ 76,306,790
Corporate personal property replacement taxes	4,363,686	-	-	-	-	-	-	-	-	-	4,363,686
Tuition and fees	30,324,682	-	-	-	-	-	4,093,940	6,572,089	-	-	40,990,711
Sales and service fees	-	44,400	-	-	-	-	-	4,670,652	-	-	4,715,052
Facilities Revenue	-	-	-	-	-	-	-	388,504	-	-	388,504
State sources	10,825,939	-	38,162,323	-	-	-	2,271,190	-	-	-	51,259,452
Federal sources	187,334	-	20,125,947	-	-	-	-	33,435	-	-	20,346,716
Investment income	5,148,806	-	-	-	-	-	82,234	-	-	340,654	5,571,694
Miscellaneous	871,645	41,835	619,803	-	75,145	-	849,357	121,091	16,381,371	-	18,960,247
Total Revenues	<u>96,664,107</u>	<u>21,766,986</u>	<u>58,908,073</u>	<u>81,733</u>	<u>911,098</u>	<u>7,713,227</u>	<u>8,349,832</u>	<u>11,785,771</u>	<u>16,381,371</u>	<u>340,654</u>	<u>222,902,852</u>
EXPENDITURES											
Current:											
Instruction	47,309,650	-	4,252,220	-	-	-	-	3,583,032	-	-	55,144,902
Academic support	4,019,810	-	620,620	-	-	-	-	741,350	-	-	5,381,780
Student services	9,040,332	-	20,208,467	-	-	-	-	94,620	-	-	29,343,419
Public services	170,087	-	4,416,266	-	-	-	-	10,817	-	-	4,597,170
Organized Research	-	-	-	-	-	-	-	-	-	-	-
Operation and maintenance plant	-	15,935,439	89,944	-	-	12,426,695	2,058,382	-	-	-	30,510,460
Independent operation	365	-	27,793	-	-	-	-	6,631,792	15,240,202	-	21,900,152
General administration	-	-	-	-	-	-	-	-	-	-	-
Institutional support	<u>20,224,317</u>	<u>551,591</u>	<u>29,815,786</u>	<u>82,165</u>	<u>889,424</u>	<u>-</u>	<u>4,033,513</u>	<u>4,405,425</u>	<u>-</u>	<u>-</u>	<u>60,002,221</u>
Total Expenses	<u>80,764,561</u>	<u>16,487,030</u>	<u>59,431,096</u>	<u>82,165</u>	<u>889,424</u>	<u>12,426,695</u>	<u>6,091,895</u>	<u>15,467,036</u>	<u>15,240,202</u>	<u>-</u>	<u>206,880,104</u>
Revenues over (under) expenditures	15,899,546	5,279,956	(523,023)	(432)	21,674	(4,713,468)	2,257,937	(3,681,265)	1,141,169	340,654	16,022,748
NON-MANDATORY TRANSFERS											
Transfers in	-	-	552,625	-	-	4,968,374	17,575,000	2,887,077	-	-	25,983,076
Transfers (out)	<u>(13,883,099)</u>	<u>(5,075,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,024,977)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,983,076)</u>
Revenues and transfers in over (under) expenditures and transfers (out)	2,016,447	204,956	29,602	(432)	21,674	254,906	12,807,960	(794,188)	1,141,169	340,654	16,022,748
Fund Balance:											
July 1, 2023	<u>27,896,914</u>	<u>6,811,561</u>	<u>2,169,170</u>	<u>132,755</u>	<u>974,990</u>	<u>7,603,612</u>	<u>50,311,827</u>	<u>7,267,463</u>	<u>17,203,419</u>	<u>6,916,922</u>	<u>127,288,633</u>
June 30, 2024	<u>\$ 29,913,361</u>	<u>\$ 7,016,517</u>	<u>\$ 2,198,772</u>	<u>\$ 132,323</u>	<u>\$ 996,664</u>	<u>\$ 7,858,518</u>	<u>\$ 63,119,787</u>	<u>\$ 6,473,275</u>	<u>\$ 18,344,588</u>	<u>\$ 7,257,576</u>	<u>\$ 143,311,381</u>

EDUCATION FUND

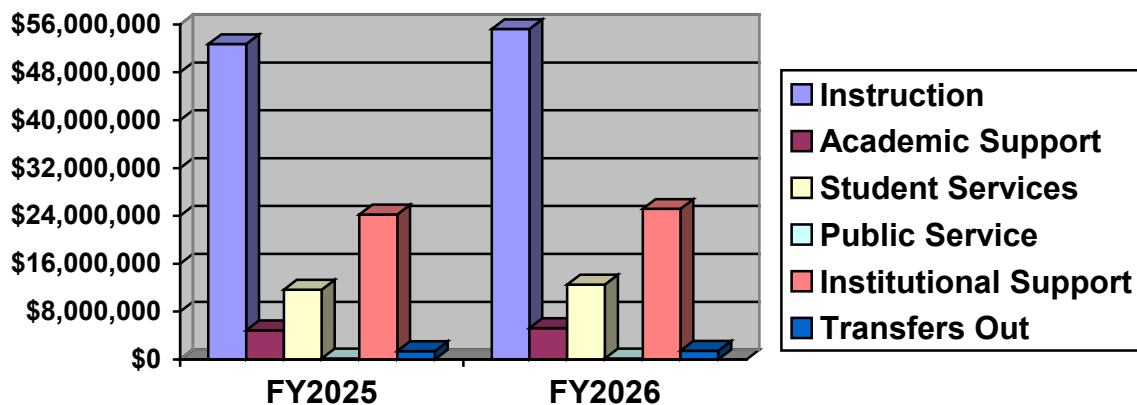
The Education Fund is established by Section 3-1 of the *Illinois Public Community College Act*. It is used to account for revenues and expenditures of the academic and service programs of the college. It includes the costs of instructional, administrative and professional salaries, supplies and movable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college.

The Education Fund is projected to increase 5.0% from FY25 to FY26.

Education Fund Revenues



Education Fund Expenditures



JOLIET JUNIOR COLLEGE- COMMUNITY COLLEGE DISTRICT NO. 525

EDUCATION FUND REVENUE
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
REVENUES			
Local Government			
Property taxes	\$ 44,918,390	\$ 47,300,000	\$ 49,700,000
Other	23,625	15,000	15,000
Total Local Government	<u>44,942,015</u>	<u>47,315,000</u>	<u>49,715,000</u>
CORPORATE PERSONAL PROPERTY TAXES	<u>4,363,686</u>	<u>3,250,000</u>	<u>3,200,000</u>
STATE GOVERNMENT			
ICCB Credit Hour Grants	9,929,018	9,750,000	10,100,000
ICCB Career and Technical Education	774,775	700,000	750,000
Other	122,146	100,000	100,000
Total State Government	<u>10,825,939</u>	<u>10,550,000</u>	<u>10,950,000</u>
FEDERAL GOVERNMENT, OTHER	<u>187,334</u>	<u>80,000</u>	<u>80,000</u>
STUDENT TUITION AND FEES			
Tuition	30,083,205	30,040,000	31,050,000
Fees	241,477	223,000	233,000
Total Tuition and Fees	<u>30,324,682</u>	<u>30,263,000</u>	<u>31,283,000</u>
INTEREST	<u>5,148,806</u>	<u>3,000,000</u>	<u>4,000,000</u>
MISCELLANEOUS			
Total Other Sources	<u>871,645</u>	<u>550,000</u>	<u>550,000</u>
Total Revenues	<u>96,664,107</u>	<u>95,008,000</u>	<u>99,778,000</u>
Transfers in	<u>-</u>	<u>16,735</u>	<u>-</u>
Total Revenues and Transfers in	<u>\$ 96,664,107</u>	<u>\$ 95,024,735</u>	<u>\$ 99,778,000</u>

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

**EDUCATION FUND EXPENDITURES
Year Ended June 30, 2026**

	FY 2024	FY 2025	FY 2026
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 37,595,440	\$ 41,301,753	\$ 43,162,782
Employee benefits	7,227,950	8,346,469	8,948,970
Contractual services	327,050	456,214	556,166
Material and supplies	353,055	420,386	489,384
Conferences and meetings	240,740	351,245	371,897
Fixed charges	44,986	46,630	48,029
Other	<u>1,520,429</u>	<u>1,791,701</u>	<u>1,659,722</u>
Total Instruction	<u>47,309,650</u>	<u>52,714,398</u>	<u>55,236,950</u>
Academic Support			
Salaries	2,895,130	3,555,942	3,772,715
Employee benefits	866,678	1,034,923	1,176,405
Contractual services	1,700	11,297	13,111
Material and supplies	247,901	264,889	272,836
Conferences and meetings	<u>8,401</u>	<u>12,419</u>	<u>15,337</u>
Total Academic Support	<u>4,019,810</u>	<u>4,879,470</u>	<u>5,250,404</u>
Student Services			
Salaries	6,487,072	8,184,010	8,836,673
Employee benefits	1,938,368	2,586,062	2,686,662
Contractual services	63,899	143,917	229,849
Material and supplies	129,904	238,165	204,959
Conferences and meetings	121,019	140,205	158,056
Capital outlay	5,053	-	-
Other	<u>295,017</u>	<u>371,222</u>	<u>394,531</u>
Total Student Services	<u>9,040,332</u>	<u>11,663,581</u>	<u>12,510,730</u>
Public Service			
Salaries	64,920	51,122	53,683
Employee benefits	14,144	14,762	15,623
Other	<u>91,023</u>	<u>80,000</u>	<u>100,000</u>
Total Public Services	<u>170,087</u>	<u>145,884</u>	<u>169,306</u>
Independent Services			
Salaries	<u>365</u>	-	-
Total Independent Services	<u>365</u>	-	-

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

EDUCATION FUND EXPENDITURES
Year Ended June 30, 2026

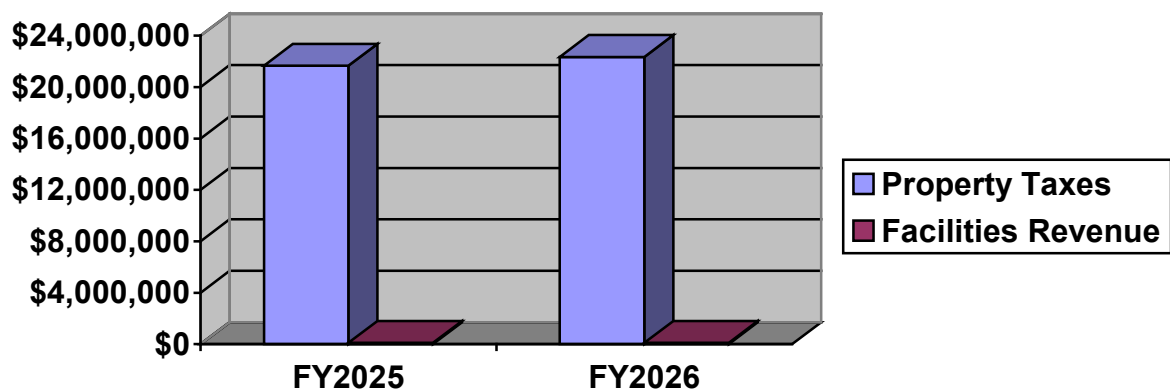
	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>FY 2026</u> <u>Budget</u>
Institutional Support			
Salaries	8,727,244	10,037,868	10,377,356
Employee benefits	2,316,643	2,840,425	3,110,164
Contractual services	1,199,277	1,471,055	1,961,094
Material and supplies	2,850,934	3,832,427	3,934,009
Conferences and meetings	334,259	466,073	476,400
Fixed charges	245,424	269,623	276,811
Capital Outlay	85,819	100,000	100,000
Other	<u>4,464,717</u>	<u>5,223,460</u>	<u>4,933,725</u>
 Total Institutional Support	 <u>20,224,317</u>	 <u>24,240,931</u>	 <u>25,169,559</u>
 Total Expenditures	 <u>80,764,561</u>	 <u>93,644,264</u>	 <u>98,336,949</u>
 Transfers out	 <u>13,883,099</u>	 <u>1,380,471</u>	 <u>1,441,051</u>
 Total Expenditures and Transfers Out	 <u><u>\$ 94,647,660</u></u>	 <u><u>\$ 95,024,735</u></u>	 <u><u>\$ 99,778,000</u></u>

OPERATIONS AND MAINTENANCE FUND

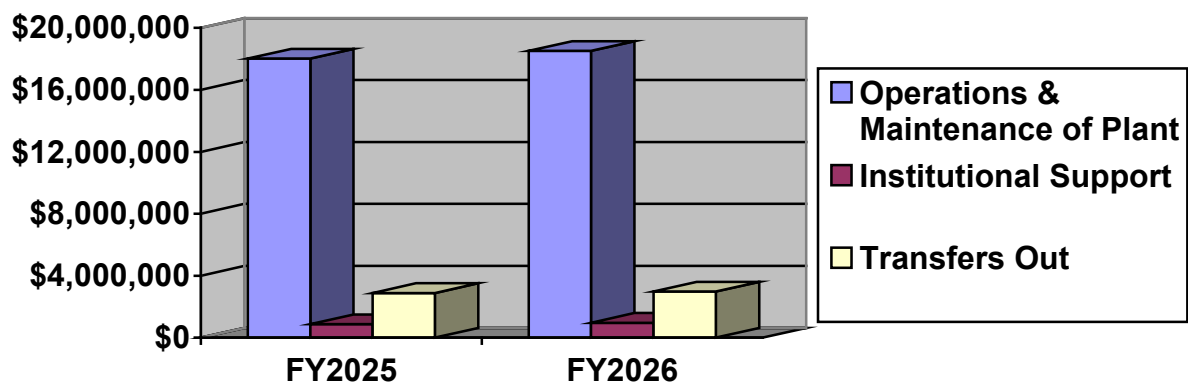
The Operations and Maintenance Fund is established by Section 3-1 and Section 3-20.3 of the *Illinois Public Community College Act*. It used to account for expenditures for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating, and the installation, improvement, repair, replacement, and maintenance of building fixtures, rental of buildings and property for community and college purposes; salaries of custodians, engineers and related support staff; all costs of fuel, lights, gas, water, telephone services, and custodial supplies and equipment; and the costs of professional surveys of the condition of college buildings.

The Operation and Maintenance Fund is projected to increase 3.17% from FY25 to FY26.

Operations and Maintenance Revenue



Operations and Maintenance Expenditures



**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

OPERATIONS & MAINTENANCE FUND REVENUE
Year Ended June 30, 2026

	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 21,680,751	\$ 21,660,000	\$ 22,350,000
SALES AND SERVICE FEES			
Facilities Revenue	44,400	94,000	94,000
MISCELLANEOUS	41,835	-	-
Total Revenues	<u>\$ 21,766,986</u>	<u>\$ 21,754,000</u>	<u>\$ 22,444,000</u>

JOLIET JUNIOR COLLEGE- COMMUNITY COLLEGE DISTRICT NO. 525

OPERATIONS & MAINTENANCE FUND EXPENDITURES Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
EXPENDITURES			
By Program:			
Operation and Maintenance Plant			
Salaries	\$ 8,734,712	\$ 9,559,977	\$ 9,882,166
Employee benefits	2,805,139	3,037,834	3,298,454
Contractual services	850,680	927,716	927,705
Material and supplies	1,017,124	1,149,956	1,207,873
Conferences and meetings	38,038	77,921	80,139
Fixed charges	2,588	4,266	4,394
Utilities	2,231,182	3,002,488	3,115,588
Capital outlay	255,976	259,000	-
Total Operation and Maintenance Plant	<u>15,935,439</u>	<u>18,019,158</u>	<u>18,516,319</u>
Institutional Support			
Salaries	175,904	186,759	190,399
Employee benefits	33,482	37,098	39,185
Contractual services	375	2,778	2,861
Material and supplies	5,510	5,794	5,953
Conferences and meetings	-	5,000	5,000
Fixed charges	14,350	30,604	34,575
Utilities	321,970	350,809	374,708
Capital outlay	-	41,000	300,000
Other	-	200,000	-
Total Institutional Support	<u>551,591</u>	<u>859,842</u>	<u>952,681</u>
Total Expenditures	<u>16,487,030</u>	<u>18,879,000</u>	<u>19,469,000</u>
Transfers out	<u>5,075,000</u>	<u>2,875,000</u>	<u>2,975,000</u>
Total Expenditures and Transfers Out	<u>\$ 21,562,030</u>	<u>\$ 21,754,000</u>	<u>\$ 22,444,000</u>

RESTRICTED PURPOSES FUND

The Restricted Purposes Fund is established by ICCB Rules 1501.508 and 1501.509. It is used for the purpose of accounting for monies that have external restrictions regarding their use. Examples of accounts in this fund are Illinois Community College Board grants and federal and state student financial assistance grants. It is the college's practice to not budget for grants until authorization is received from the granting agency.

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

RESTRICTED PURPOSE FUND REVENUE
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
REVENUES			
STATE GOVERNMENT			
Adult Education - State Basic	\$ 937,945	\$ 987,321	\$ 946,849
Adult Education - Performance	295,535	311,602	287,485
On-behalf payment - SURS	28,227,095	30,000,000	30,000,000
Illinois Student Assistance Commission	4,319,470	-	-
Other sources	4,382,278	8,880,926	8,315,949
Total State Government	<u>38,162,323</u>	<u>40,179,849</u>	<u>39,550,283</u>
FEDERAL GOVERNMENT			
Dept. of Education	14,962,578	28,259,047	27,445,524
Dept. of Health and Human Services	1,469,621	-	-
Dept. of Labor	2,120,794	1,929,620	2,101,285
Dept of Treasury	1,374,620	-	7,936
Small Business Administration	-	255,349	100,838
National Science Foundation	-	-	-
Other	198,334	1,320,378	-
Total Federal Government	<u>20,125,947</u>	<u>31,764,394</u>	<u>29,655,583</u>
MISCELLANEOUS	<u>619,803</u>	<u>205,747</u>	<u>236,031</u>
Total Revenues	<u>58,908,073</u>	<u>72,149,990</u>	<u>69,441,897</u>
Transfers in	<u>552,625</u>	<u>586,471</u>	<u>632,697</u>
Total Revenues and Transfers In	<u>\$ 59,460,698</u>	<u>\$ 72,736,461</u>	<u>\$ 70,074,594</u>

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

RESTRICTED PURPOSE FUND EXPENDITURES
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
EXPENDITURES			
By Program:			
Instruction			
Salaries	\$ 2,521,769	\$ 3,130,381	3,075,369
Employee benefits	520,727	852,634	825,924
Contractual services	46,824	387,260	247,859
Material and supplies	414,733	420,790	350,001
Conferences and meetings	61,603	54,534	52,658
Fixed charges	11,379	8,000	8,000
Capital outlay	303,813	171,002	56,690
Other	371,372	1,986,385	2,314,616
Total Instruction	4,252,220	7,010,986	6,931,117
Academic Support			
Salaries	195,864	-	39,950
Employee benefits	117,300	-	18,395
Contractual services	21,148	-	42,000
Material and supplies	99,813	-	34,000
Conferences and meetings	16,093	-	603
Capital outlay	53,466	-	14,844
Other	116,936	-	-
Total Student Services	620,620	-	149,792
Student Services			
Salaries	769,773	677,920	342,318
Employee benefits	263,532	194,074	75,986
Contractual services	95,562	79,093	65,168
Material and supplies	112,255	26,165	16,200
Conferences and meetings	189,566	154,572	64,069
Other	18,777,779	26,639,802	25,280,954
Total Student Services	20,208,467	27,771,626	25,844,695
Public Service			
Salaries	1,126,299	1,677,253	1,671,612
Employee benefits	377,129	575,021	617,959
Contractual services	1,799,740	2,227,677	1,904,292
Material and supplies	173,243	144,247	181,703
Conferences and meetings	36,252	55,450	75,280
Capital outlay	-	1,500	-
Other	903,603	1,230,473	1,390,368
Total Public Service	4,416,266	5,911,621	5,841,214

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

**RESTRICTED PURPOSE FUND EXPENDITURES
Year Ended June 30, 2026**

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Operation and Maintenance Plant			
Salaries	61,348	130,246	7,005
Employee benefits	882	1,889	118
Contractual services	8,894	-	-
Conferences and meetings	8,035	275	-
Other	8,266	-	-
	2,519		
Total Operations and Maintenance Plant	<u>89,944</u>	<u>132,410</u>	<u>7,123</u>
Independent Operations			
Salaries	-	-	-
Employee benefits	-	-	-
Contractual Services	26,795	-	-
Material and supplies	998	-	-
Conferences and meetings	-	-	-
Total Independent Operations	<u>27,793</u>	<u>-</u>	<u>-</u>
Institutional Support			
Salaries	489,549	507,079	530,498
Employee benefits	179,368	189,276	200,059
Contractual services	94,418	92,103	98,159
Material and supplies	231,081	30,561	31,478
Conferences and meetings	6,507	7,049	10,260
Utilities	-	1,750	1,820
Capital outlay	127,348	1,082,000	428,379
Other	28,687,515	30,000,000	30,000,000
Total Institutional Support	<u>29,815,786</u>	<u>31,909,818</u>	<u>31,300,653</u>
Total Expenditures	<u>59,431,096</u>	<u>72,736,461</u>	<u>70,074,594</u>
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers Out	<u><u>\$ 59,431,096</u></u>	<u><u>\$ 72,736,461</u></u>	<u><u>\$ 70,074,594</u></u>

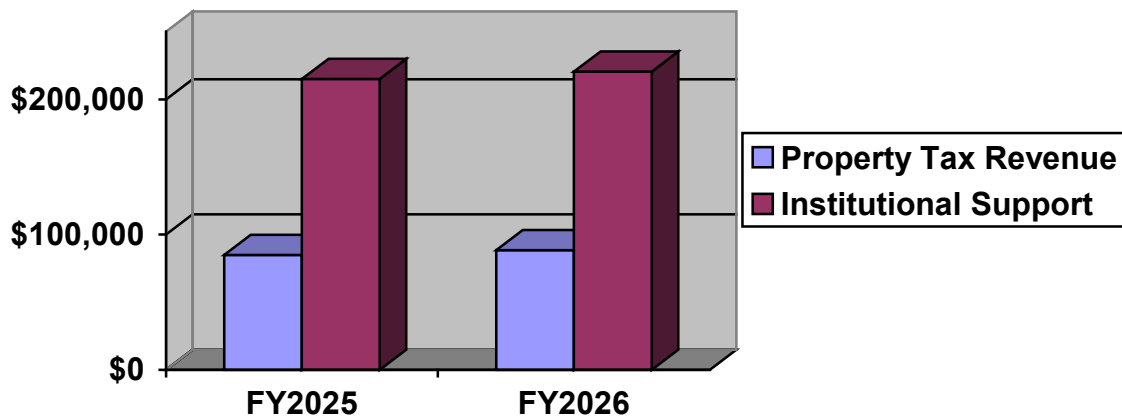
AUDIT FUND

The Audit Fund is established by 50 ILCS310/9 of the *Illinois Compiled Statutes* for recording the payment of auditing expenses. Annually, the college levies separately for and collects property taxes for payment of the annual audit of its financial statements. This fund is used to account for this levy and the related audit expenses.

Change in Fund Balance

The college budgets expenditures equal to all available funds including estimated fund balance by budgeting a contingency expenditure equal to beginning fund balance. The budgeted contingency would only be spent on an unplanned need. Based on the college's financial projections, the future resources are adequate to properly maintain the college's Audit fund.

Audit Fund Revenue and Expenditures



**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

AUDIT FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2026

	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
REVENUES			
Local Government			
Property taxes	<u>\$ 81,733</u>	<u>\$ 85,000</u>	<u>\$ 88,500</u>
 EXPENDITURES			
Institutional Support			
Contractual services	\$ 82,165	\$ 86,000	\$ 88,500
Other	<u> -</u>	<u> 129,000</u>	<u> 132,000</u>
 Total Institutional Support	<u>\$ 82,165</u>	<u>\$ 215,000</u>	<u>\$ 220,500</u>

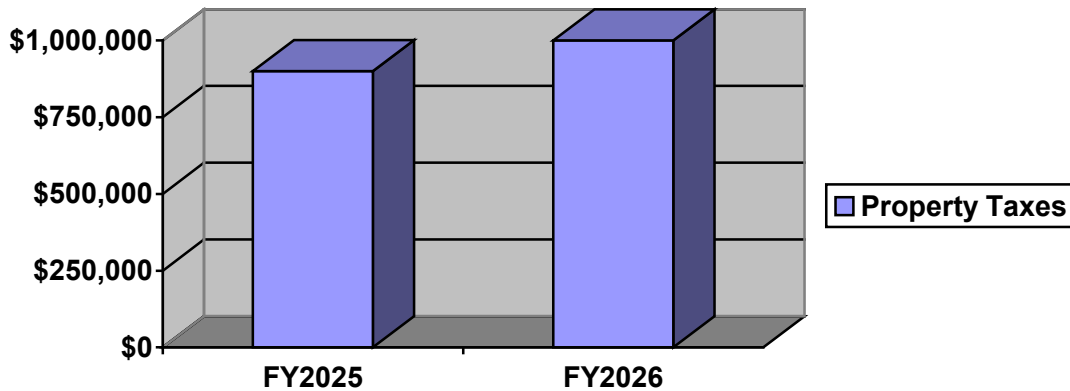
LIABILITY, PROTECTION AND SETTLEMENT FUND

The Liability, Protection and Settlement Fund is established by 745 ILCS 10/9-107 and 40 ILCS 5/21-110.1 of *Illinois Compiled Statutes*. It includes the tort liability, property insurance, Medicare taxes, Social Security taxes (FICA), and unemployment insurance.

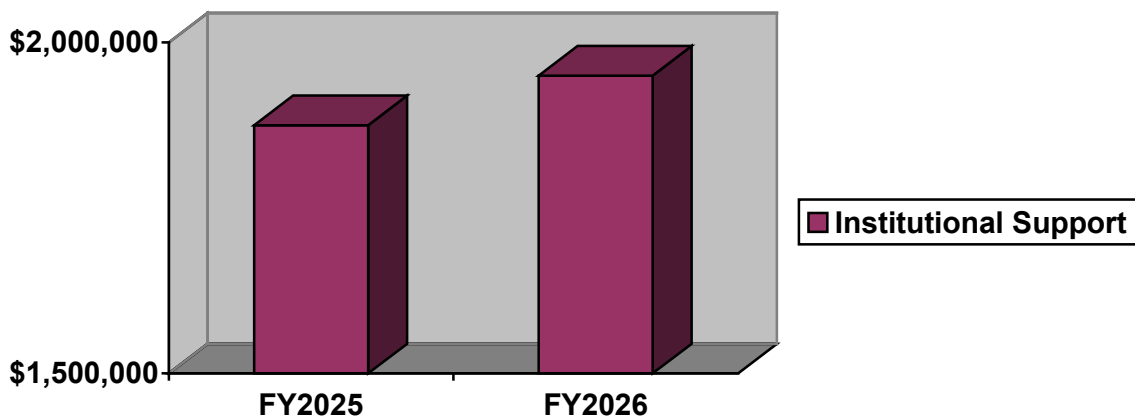
Change in Fund Balance

The college budgets expenditures equal to all available funds including estimated fund balance by budgeting a contingency expenditure equal to beginning fund balance. The budgeted contingency would only be spent on an unplanned need or tort settlement. Based on the college's financial projections, the future resources are adequate to properly maintain the college's Liability Protection and Settlement Fund.

Liability, Protection & Settlement Revenue



Liability, Protection & Settlement Expenditures



**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

LIABILITY, PROTECTION & SETTLEMENT FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2026

	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 835,953	\$ 900,000	\$ 1,000,000
MISCELLANEOUS			
Other revenue	75,145	-	-
Total Revenues	<u>\$ 911,098</u>	<u>\$ 900,000</u>	<u>\$ 1,000,000</u>
EXPENDITURES			
Institutional Support			
Salaries	\$ 22,220	\$ -	\$ -
Employee benefits	37,461	50,000	50,000
Contractual services	777	25,000	25,000
Fixed charges	828,966	925,000	1,000,000
Other	-	875,000	875,000
Total Institutional Support	<u>889,424</u>	<u>1,875,000</u>	<u>1,950,000</u>
Total Expenditures	<u>\$ 889,424</u>	<u>\$ 1,875,000</u>	<u>\$ 1,950,000</u>

GENERAL OBLIGATION BOND FUND

The General Obligation Bond Fund is used to account for payment of principal, interest and related charges on any outstanding bonds or debt. Bonds outstanding are:

- General Obligation Refunding Bond (Alternative Revenue Source), Series 2013A, used to gain additional overall savings for the college.
- General Obligation Refunding Bond (Alternative Revenue Source), Series 2018, used to gain additional overall savings.
- General Obligation Refunding Bonds (Alternative Revenue Source), Series 2019, used to gain additional overall savings.
- General Obligation Refunding Bonds (Alternative Revenue Source), Series 2021, used to gain additional overall savings.

See the Debt Section of this document for further details.

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

GENERAL OBLIGATION BOND FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2026

	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
REVENUES			
Local Government			
Property taxes	\$ 7,713,227	\$ 8,055,000	\$ 8,452,750
Total Revenues	<u>7,713,227</u>	<u>8,055,000</u>	<u>8,452,750</u>
Transfers in	<u>4,968,374</u>	<u>4,193,293</u>	<u>4,231,943</u>
Total Revenues and Other Sources	<u>\$ 12,681,601</u>	<u>\$ 12,248,293</u>	<u>\$ 12,684,693</u>
EXPENDITURES			
Operation and Maintenance Plant			
Fixed charges	\$ 12,424,439	\$ 11,722,918	\$ 12,111,318
Other	<u>2,256</u>	<u>3,000</u>	<u>3,000</u>
Total Operation and Maintenance Plant	<u>12,426,695</u>	<u>11,725,918</u>	<u>12,114,318</u>
Total Expenditures	<u>\$ 12,426,695</u>	<u>\$ 11,725,918</u>	<u>\$ 12,114,318</u>

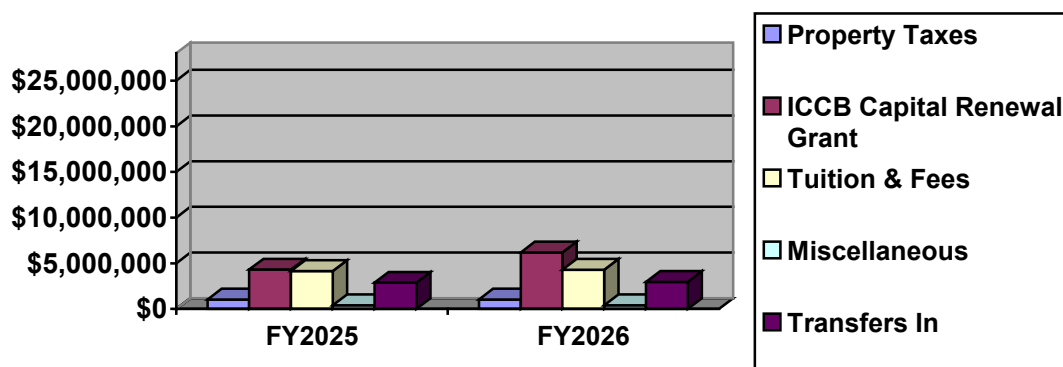
OPERATIONS AND MAINTENANCE FUND (RESTRICTED)

The Operations and Maintenance Fund (Restricted) is used to account for monies restricted for building purposes and site acquisition. The term “Construction Fund” is often used to refer to this fund. Various types of restricted funds are accounted for within this fund. They include Health, Life Safety Funds, Illinois Community College Board Deferred Maintenance Grant, Capital Development Board grants and funds restricted by board resolution to be used for building proposes.

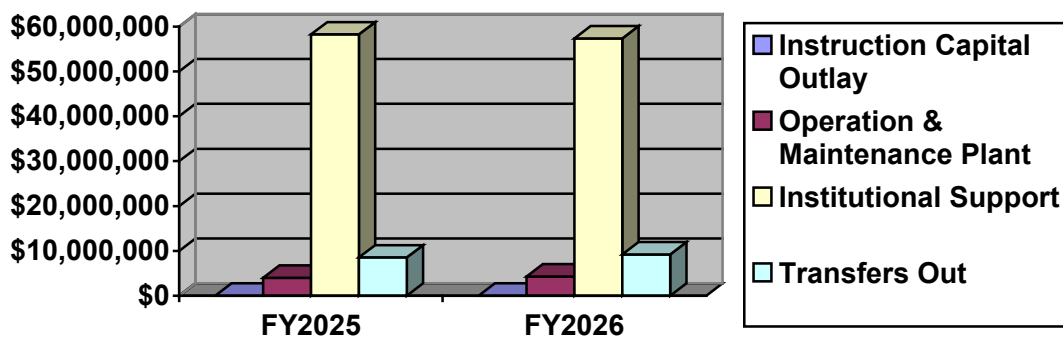
Change in Fund Balance

The college budgets expenditures equal to all available funds including estimated fund balance. Based on the college’s financial projections, the future resources are adequate to properly maintain the college’s buildings and infrastructures.

Operations & Maintenance (Restricted) Revenue



Operations & Maintenance (Restricted) Expenditures



**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

OPERATIONS & MAINTENANCE (RESTRICTED) FUND REVENUE
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
REVENUES			
Local Government			
Property taxes	\$ 1,053,111	\$ 1,040,000	\$ 1,040,000
STUDENT TUITION AND FEES			
Fees	4,093,940	4,145,000	4,284,000
STATE GOVERNMENT			
ICCB Capital Renewal grant	2,271,190	4,312,500	6,187,500
FEDERAL GOVERNMENT, OTHER	-	-	-
INTEREST	82,234	-	-
MISCELLANEOUS	849,357	400,000	400,000
Total Revenues	8,349,832	9,897,500	11,911,500
Transfers in	17,575,000	2,875,000	2,975,000
Total Revenues and Other Sources	\$ 25,924,832	\$ 12,772,500	\$ 14,886,500

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

OPERATIONS & MAINTENANCE (RESTRICTED) FUND EXPENDITURES
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
EXPENDITURES			
By Program:			
Operation and Maintenance Plant			
Contractual services	224,340	150,000	110,000
Capital outlay	<u>1,834,042</u>	<u>3,888,000</u>	<u>4,213,000</u>
Total Operation and Maintenance Plant	<u>2,058,382</u>	<u>4,038,000</u>	<u>4,323,000</u>
Institutional Support			
Contractual services	-	150,000	150,000
Material and supplies	59,016	336,207	611,557
Capital outlay	<u>3,974,497</u>	<u>53,700,000</u>	<u>56,570,000</u>
Total Institutional Support	<u>4,033,513</u>	<u>54,186,207</u>	<u>57,331,557</u>
Total Expenditures	<u>6,091,895</u>	<u>58,224,207</u>	<u>61,654,557</u>
Transfers out	<u>7,024,977</u>	<u>8,548,293</u>	<u>9,231,943</u>
Total Expenditures and Transfers Out	<u>\$ 13,116,872</u>	<u>\$ 66,772,500</u>	<u>\$ 70,886,500</u>

AUXILIARY ENTERPRISE FUND

The Auxiliary Enterprise Fund is established by Section 3-31.1 of the *Illinois Public Community College Act*. It is used to account for college services where a fee is charged and the activity is intended to be self-supporting. Examples of accounts in this fund include food service, bookstore, intercollegiate athletics, and non-credit instruction.

	<u>Service</u>	<u>Bookstore</u>	<u>Automotive</u>	<u>Rental</u>
Revenue:				
Sales	\$ 1,070,000	\$ 4,771,281	\$ 377,000	\$ 291,965
Total	<u>\$ 1,070,000</u>	<u>\$ 4,771,281</u>	<u>\$ 377,000</u>	<u>\$ 291,965</u>
Expenditures	\$ 1,070,000	\$ 4,552,256	\$ 377,000	\$ 291,965
Transfer out	-	219,025	-	-
Total	<u>\$ 1,070,000</u>	<u>\$ 4,771,281</u>	<u>\$ 377,000</u>	<u>\$ 291,965</u>

JOLIET JUNIOR COLLEGE- COMMUNITY COLLEGE DISTRICT NO. 525

AUXILIARY FUND REVENUE
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
REVENUES			
STUDENT TUITION AND FEES			
Fees	<u>6,572,089</u>	<u>\$ 7,109,306</u>	<u>\$ 7,334,920</u>
SALES AND SERVICE FEES			
Food Service	1,029,953	1,106,105	1,070,000
Culinary Restaurants	267,369	200,000	207,508
Bookstore	3,047,543	4,508,691	4,771,281
Childcare	59	-	-
Automotive	240,556	377,000	377,000
Greenhouse	73,022	123,000	123,000
Other	<u>12,150</u>	<u>16,100</u>	<u>16,100</u>
Total Sales and Service Fees	<u>4,670,652</u>	<u>6,330,896</u>	<u>6,564,889</u>
FACILITIES REVENUE	<u>388,504</u>	<u>285,153</u>	<u>291,965</u>
FEDERAL GOVERNMENT, OTHER	<u>33,435</u>	<u>-</u>	<u>-</u>
MISCELLANEOUS	<u>121,091</u>	<u>123,434</u>	<u>123,534</u>
Total Revenues	<u>11,785,771</u>	<u>13,848,789</u>	<u>14,315,308</u>
Transfers in	<u>2,887,077</u>	<u>5,332,265</u>	<u>6,027,379</u>
Total Revenues and Transfers In	<u>14,672,848</u>	<u>\$ 19,181,054</u>	<u>\$ 20,342,687</u>

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

AUXILIARY FUND EXPENDITURES
Year Ended June 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
EXPENDITURES			
By Program:			
Instruction			
Salaries	952,072	989,702	\$ 979,839
Employee benefits	262,170	271,747	285,228
Contractual services	744,913	593,155	707,312
Material and supplies	1,486,531	1,515,027	1,538,677
Conferences and meetings	54,972	43,526	43,526
Capital outlay	31,385	-	-
Other	50,989	49,220	47,415
Total Instruction	<u>3,583,032</u>	<u>3,462,377</u>	<u>3,601,997</u>
Academic Support			
Salaries	188,258	296,208	316,038
Employee benefits	65,567	137,187	137,835
Contractual services	449,817	559,982	527,159
Material and supplies	23,983	66,887	66,643
Conferences and meetings	13,725	25,234	39,825
Total Academic Support	<u>741,350</u>	<u>1,085,498</u>	<u>1,087,500</u>
Student Services			
Contractual services	38,858	42,025	3,675
Material and supplies	18,955	11,395	11,945
Conferences and meetings	25,184	11,769	11,769
Other	11,623	21,745	20,695
Total Student Services	<u>94,620</u>	<u>86,934</u>	<u>48,084</u>

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

AUXILIARY FUND EXPENDITURES
Year Ended June 30, 2026

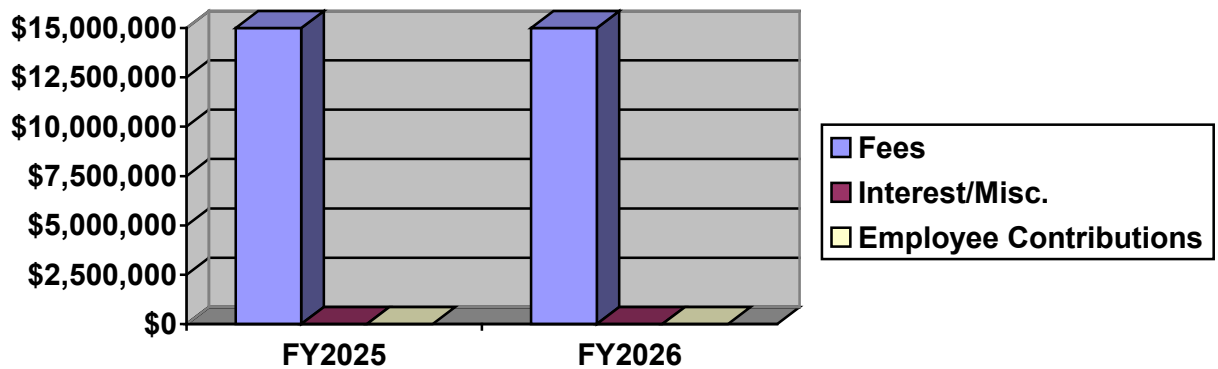
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Public Service			
Salaries	(16,409)	-	-
Employee benefits	(374)	-	-
Contractual services	27,600	-	-
Total Public Service	10,817	-	-
Independent Operation			
Salaries	1,715,684	2,000,098	2,029,680
Employee benefits	403,924	435,481	461,181
Contractual services	234,727	304,256	309,494
Material and supplies	3,913,998	4,787,207	5,002,676
Conferences and meetings	227,455	247,246	279,754
Fixed charges	3,006	56,768	58,471
Utilities	-	583	606
Capital outlay	-	-	-
Other	132,998	164,606	183,618
Total Independent Operation	6,631,792	7,996,245	8,325,480
Institutional Support			
Salaries	42,776	987,419	633,586
Employee benefits	8,047	352,581	131,711
Contractual services	1,048,000	2,053,000	2,660,300
Material and supplies	2,614,750	1,551,261	2,080,900
Conferences and meetings	776	-	25,000
Utilities	58,215	54,724	54,724
Capital outlay	632,304	1,091,015	956,376
Other	557	10,000	8,300
Provision for Contingency	-	250,000	509,704
Total Institutional Support	4,405,425	6,350,000	7,060,601
Total Expenditures	15,467,036	18,981,054	20,123,662
Transfers out	-	200,000	219,025
Total Expenditures and Transfers Out	15,467,036	\$ 19,181,054	\$ 20,342,687

SELF-INSURANCE FUND

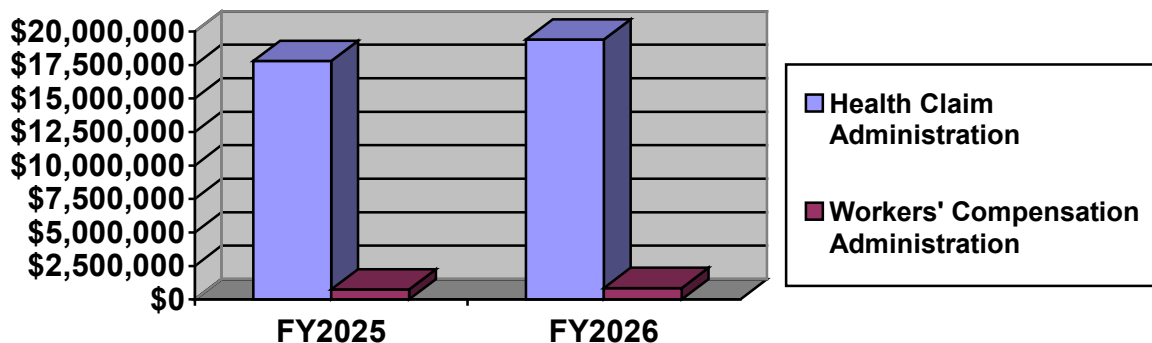
The college is self-insured for medical, vision, dental insurance, and workers' compensation claims for its employees. Funding is provided by a charge to individual department budgets, an employee contribution thru payroll, and interest earned on reserves. These charges represent the source of revenue for this fund.

The expenditures for this fund include medical, vision, dental claims, and workers' compensation claims paid on behalf of the participants. The college also maintains stop-loss coverage for individual medical claims over \$250,000. For workers' compensation claims, the current stop-loss limits are \$400,000 specific and \$1,000,000 in the aggregate.

Self-Insurance Revenue



Self-Insurance Expenditures



**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

SELF-INSURANCE FUND REVENUE AND EXPENDITURES
Year Ended June 30, 2026

	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
REVENUES			
INTEREST	\$ -	\$ 1,000	\$ 1,000
MISCELLANEOUS			
Other revenue	<u>16,381,371</u>	<u>18,550,000</u>	<u>20,250,000</u>
Total Revenues	<u>\$ 16,381,371</u>	<u>\$ 18,551,000</u>	<u>\$ 20,251,000</u>
EXPENDITURES			
By Program:			
Health Claims Administration			
Employee benefits	\$ 14,440,087	\$ 17,699,000	\$ 19,299,000
Contractual services	69,878	100,000	100,000
Material and supplies	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Total Health Claims Administration	<u>14,509,965</u>	<u>17,801,000</u>	<u>19,401,000</u>
Workers Compensation Administration			
Employee benefits	<u>730,237</u>	<u>750,000</u>	<u>850,000</u>
Total Expenditures	<u>\$ 15,240,202</u>	<u>\$ 18,551,000</u>	<u>\$ 20,251,000</u>

WORKING CASH FUND

The Working Cash Fund is to account for the proceeds of three working cash bond issues. In 1972, 1976, and 1985, the college issued \$1,000,000, \$775,000 and \$3,000,000, respectively, in working cash bonds. The bonds were levied for and repaid through property tax revenue. The bonds have been fully repaid, and this fund represents the proceeds plus interest earned from these bonds.

The purpose of the Working Cash Fund is to give the college resources to meet payroll and operating expenses while waiting for the receipts from property tax levies. The Board of Trustees votes on a resolution every year to allow the college treasurer to borrow from this fund. At the end of each fiscal year, it is the college's policy to repay this fund from property tax receipts.

**JOLIET JUNIOR COLLEGE-
COMMUNITY COLLEGE DISTRICT NO. 525**

WORKING CASH REVENUE AND EXPENDITURES
Year Ended June 30, 2026

	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
REVENUES			
Interest	<u>\$ 340,654</u>	<u>\$ 200,000</u>	<u>\$ 250,000</u>
EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GRANTS

Overview

As the single point of contact for creation of all grant proposals, Joliet Junior College (JJC) Grant Operations is a centralized administrative unit that oversees pre and post award grant processes. Proposals are submitted to both public and private external sources to: foster learning and teaching; meet student, community and workforce needs; and promote institutional growth and effectiveness. Grant funding supports the institutional goals, strategic priorities and mission of JJC. The grants management function ensures compliance with grant regulations, assurances, and certifications.

FY2025 and 2026 Funding Overview

Under the oversight of JJC's Institutional Advancement office, the Grant Operations team is the College's authorized organizational representative for the submission of grant proposals to government agencies, culminating in awards of over \$10.4 million in competitive grants in FY25. These agencies included: the U.S. Departments of Education, Labor, and the National Science Foundation; and Illinois Community College Board (ICCB), Illinois Department of Commerce and Economic Opportunity, Illinois Secretary of State, Illinois Arts Council, the Illinois State Board of Education, and the Illinois Law Enforcement Training and Standards Board. In addition, over \$500,000 was received in appropriated grant awards from ICCB including \$50,000 for Mental Health Early Action on Campus grant and over \$440,000 for Pipeline for the Advancement of the Healthcare Workforce Program (PATH) grant. Finally, over \$300,000 was awarded from a variety of non-governmental funders including corporations such as Comcast and Constellation, and organizations such as Tides Center, Morton Arboretum, and the American Floral Endowment.

In FY25, JJC's adult education programs were awarded over \$2,000,000 from multiple Illinois agencies to provide services including: adult basic education, literacy, and English as a second language. FY26 funding for adult education is anticipated to remain flat. The FY26 ICCB allocation for the Carl D. Perkins grant is over \$860,000. Perkins funding benefits JJC students in a multitude of areas including: Agriculture; Adult Education & Literacy; Culinary Arts; Nursing & Allied Health; Emergency Services; Technical; and Workforce Development. A key principle of the Perkins grant is to prepare special populations enrolled in career and technical education programs for high-skill, high wage or high demand occupations that will lead to self-sufficiency.

JJC continues to help meet the needs of businesses for skilled workers, as well as the training education and employment needs of individuals through Workforce Innovation & Opportunity Act (WIOA) funding. Since 1997, JJC has been the primary training provider for Will and Grundy Counties under WIA/WIOA. It is anticipated that for FY26 funding will remain flat at over \$600,000 from the Grundy, Livingston, Kankakee Workforce Board and approximately \$1,775,000 from the Will County Work Force Investment Board.

The report for FY26 funding is truly an estimate as there is a great deal of uncertainty for federal funds, particularly from the US Department of Education. Additionally, it is important to note that nearly half of all funds received through Illinois agencies are federal pass-through and do not originate from the State of Illinois.

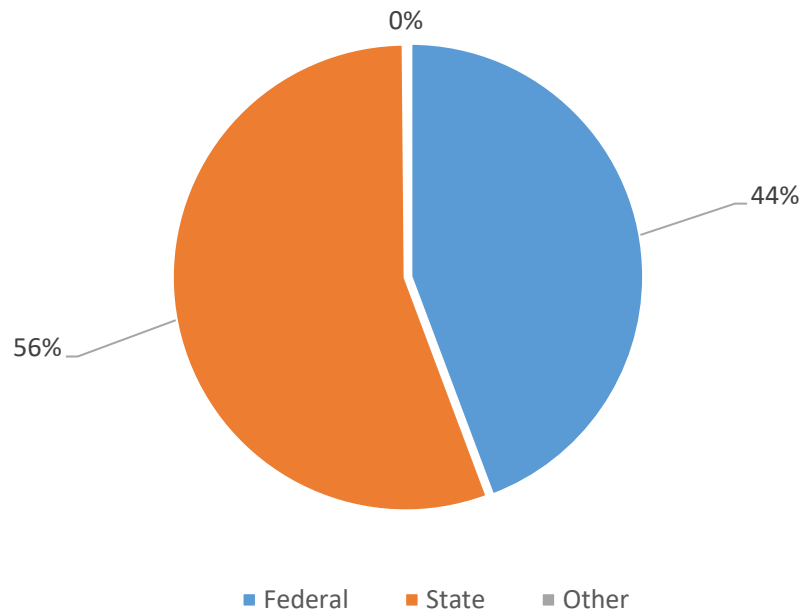
Compliance & Performance

The post award phase of grants includes implementing the grant, reporting progress, and completing the closeout requirements. Increased competition for a declining pool of federal dollars, heightened scrutiny of grant accounting processes, as well as performance outcomes dictates the need for comprehensive grants administration compliance efforts. Grant Operations provides advice and interpretation of grant legislation, regulations, and guidelines, with adherence to the Uniform Guidance and Federal Acquisition Regulations. To facilitate post-award compliance, Grant Operations hosts monthly information sessions with internal partners. This open forum for grant managers is an opportunity to discuss pertinent grant management practices to ensure adherence to internal processes. Desk audits are also conducted to ensure that grant requirements are met.

Anticipated FY26 Funding

In FY26, JJC expects to receive total restricted grants of \$69,441,897. That amount is broken down as follows: \$29,655,583 in federal government grants including financial aid, \$39,550,283 in state grants including Joliet Junior College's on behalf payment from SURS, the State University Retirement System, and \$236,031 in grants from other sources.

Restricted Grant Funding



JOLIET JUNIOR COLLEGE
FY26
GRANT PROJECTION - Government, Foundation, Corporate
JULY 1, 2025 - JUNE 30, 2026

Granting Agency - Government	Title	JJC Department	Grant Manager	Funding Entity	Amount	Start Date	End Date	Description
COMPETITIVE GRANTS								
U.S. Department of Education	TRiO Student Support Services: Year 1 of 5	Student Support Services	Director, TRiO Programs	Federal	\$450,402	9/1/2025	8/31/2030	Serves first generation/low income/disabled students - Total award \$1,914,507
U.S. Department of Education	TRiO Educational Talent Search Year 5 of 5	Educational Talent Search	Director, TRiO Programs	Federal	\$277,375	9/1/2021	8/31/2026	Provides academic, career, and financial counseling to high school students to continue on to and complete their postsecondary education - Total award \$1,386,875
COMPETITIVE GRANTS, GOVERNMENT					\$727,777			
Illinois AGENCY ALLOCATED GRANTS								
Illinois Community College Board	Adult Education	Adult Education	Director, Adult Education	Federal/State	\$2,170,476	7/1/2024	6/30/2024	Supports Adult Education instructional and support programs: Federal Basic 945,861 State Basic 937,945 State Performance 286,670
Illinois Community College Board	Carl D. Perkins Career and Technical Education	Career/Technical Education	Dean of Career & Technical Education	Federal	\$864,879	7/1/2024	6/30/2024	Supports career and technical education
Illinois Community College Board	Pipeline for the Advancement of the Healthcare Workforce Program (PATH)	Nursing	Dean of Nursing	State	\$463,640	7/1/2024	6/30/2024	Healthcare pathways to obtain credentials and degrees to enter and/or advance their careers in the healthcare industry.
Illinois Community College Board	Non-credit Workforce Training	Corporate and Community Services	Manager, Corporate and Community Services	State	100,000	7/1/2024	6/30/2025	Promoting non credit pathways to employment.
Illinois Community College Board	Clean Energy Workforce Network (CEJA)	Workforce Education	Director, Workforce Education	State	3,086,111	6/1/2024	6/30/2025	Training for employment in clean energy industries.
Illinois Community College Board	Clean Energy Contractor Incubator Program	Entrepreneur Business Center	Manager, EBC	State	1,197,793	7/1/2024	6/30/2025	Contractor training for clean energy industries.
Illinois Secretary of State	Adult Literacy Grant	Workforce Education	Director, Adult Education	State	\$45,731	7/1/2022	6/30/2024	Provides literacy services for adult learners
Illinois Secretary of State	Penny Severns Family Literacy Grant	Workforce Education	Director, Adult Education	State	\$32,451	7/1/2022	6/30/2024	Family literacy services
Grundy, Livingston, Kankakee Workforce Board	WIOA Youth Programs	Workforce	Director, Workforce	Federal	\$230,162	7/1/2022	6/30/2024	Provides training and support services to eligible youth
Grundy, Livingston, Kankakee Workforce Board	Adult and Dislocated Workers Work Readiness Programs (Career Certified)	Workforce	Director, Workforce	Federal	\$410,000	7/1/2024	6/30/2024	Provides job readiness training
Will County Workforce Investment Board	Adult and Dislocated Workers Programs	Workforce	Director, Workforce	Federal	\$425,000	7/1/2024	6/30/2024	Provides training and support services to qualified candidates
Will County Workforce Investment Board	My Future -Youth GED; Youth Work Readiness & Occupational Training for Youth Program (Connect to your Future)	Workforce	Director, Workforce	Federal	\$1,300,000	7/1/2024	6/30/2024	Provides assistance to targeted youth in employment & academic success & occupational skill training program for low-income youth
ILLINOIS AGENCY ALLOCATED GRANTS					\$10,326,243			
FY26 Estimated Total All Grants: as of June 10, 2025								
					\$11,054,020			

CAPITAL/FACILITIES MASTER PLAN

EXECUTIVE SUMMARY

Joliet Junior College's (JJC) Capital Improvement Plan (CIP) for FY25 integrates the Master Plan, previously approved infrastructure improvements and the planned annual capital improvements.

The CIP places greater emphasis on safety, interior finishes, site improvements, utility systems, and mechanical equipment. The project list was collectively created from project requests, Facility Service Department assessments, the Facility Condition Assessment and the college Master Plan.

This fiscal year the college will embark on approximately \$3.1 million of restricted Operations and Maintenance (O & M) Fund projects, and \$1 million of Protection, Health and Safety (PHS) projects. These projects are identified in 12 categories.

The scope of the Resource Allocation Management Plan (RAMP) is defined within this document.

Additional information is also included to explain all aspects of the capital program. A narrative description of capital funds that support the program is included and projects are organized by funding source. The process for developing the CIP is detailed, especially in relation to the college's Master Plan.

CIP PROCESS

The CIP is designed to ensure that facilities renewal and improvement projects are planned, organized, and coordinated effectively to support the mission and vision of the college. The program is updated annually in conjunction with the budget process beginning in January. Plan objectives and goals include:

- Facilitate learning through facility enhancements
- Ensure facility compliance with environmental, health and safety regulations
- Extend the life expectancies of buildings and infrastructure
- Construct new facilities to meet the academic demands of a growing community

1. Capital Improvement (Master Plan)

Master Plan development

- Develop the college Master Plan considering short- and long-range needs with input from the Master Plan Steering Committee and outside architects
- Solicit needs from all departments at all campuses
- Prioritize projects related to the Master Plan
- Review by President's Cabinet
- Hire financial analyst firm advisor to develop potential funding sources
- Present to JJC Board of Trustees for consideration and approval
- Submit final plan to the Illinois Community College Board (ICCB)

2. Capital Renewal and Deferred Maintenance (Infrastructure) Plan

The college completed a facility condition assessment report in FY08. The purpose of this analysis was to obtain an independent review of present facility conditions and what future funding and management programs are required to maintain the functional operations of the college.

- Develop life-cycle building system and infrastructure replacement plan
- Utilize outside assistance to develop plan
- Implement plan utilizing Facility Services computerized maintenance management system TMA Systems software
- Facility condition assessments project a Facilities Condition Index and renewal/ replacement spending over time
- For reporting purposes, projects are broken down according to the following major building and infrastructure components:
 - exterior wall systems
 - conveying systems
 - heating systems
 - electrical systems
 - cooling systems
 - roofing systems
 - interior systems
 - electrical lighting
 - safety systems
 - plumbing systems
 - site work

- specialty projects
- Facility Services Department reviews and modifies the plan and reports monthly on status to the Buildings and Grounds Committee. Plan modifications may be necessitated by a failure to obtain funding from outside sources, unanticipated building system or equipment failures, unforeseen safety concerns, etc.

3. Annual Capital Improvement (Immediate Needs)

For the college's purposes, annual projects include:

- The installation of any item of equipment to be permanently attached to the building or connected to a building system
- Installation of new furnishings, computer, telecommunications or media equipment
- Alteration of space

Annually, during the month of January, Financial Services, in conjunction with Facility Services Department, requests all academic and administrative departments, faculty, employees and students to submit project requests. Project requests submitted after the deadline are deferred for consideration until the following budget preparation period.

The project request provides a summary overview of the proposed project and addresses only pertinent facts that will enable administration to come to a decision regarding continuance with more planning information.

- **Project Narrative/Justification** - A brief narrative description of the deficiencies with the existing situation and how and when the proposed project will alleviate the identified deficiencies. Items considered are demand, functionality, physical condition, etc. How the project will relate to college goals and objectives must also be explained.
- **Alternatives to the Proposal** - All alternatives are discussed and considered. Special attention should be given to those alternatives which could reduce the cost of the proposed project.
- **Space Analysis** - Using the space utilization study as a guide, an explanation of space needs, space availability, flow patterns, future growth, if applicable, function analysis and the effect of the proposed space alterations and functions on other departments or services provided.
- **Furniture/Equipment Need** - New furniture and equipment needs should be identified.
- **Technology/Media Requirements** - The needs for technology equipment and services should be identified.
- **Impact Analysis** – Explanations of both the impact on the operating budget as well as the impact of not proceeding now with this plan are included.

Projects are evaluated using the following criteria:

- Conformance with the Strategic & Master Plans
- Impact on college support services
- Cost and availability of funds
- Code compliance
- Impact on program operations
- Aesthetics
- Impact on building systems
- Availability of space

- Impact on adjacent areas

Upon completion of the review, Facility Services submits cost estimates for the requested projects. The submittal will include a total project budget summary for each project along with an analysis of the project impact.

Following President's Cabinet review and approval, the Facility Services Department will prepare an annual improvement project list for submission to the college's Board of Trustees for review.

Upon review by the Board of Trustees, the Facility Services Department will begin the project management process.

The following pages give details of the Master Plan, the Capital Renewal and Deferred Maintenance Plan, and the annual capital improvement (immediate) needs.

FACILITY MASTER PLAN

Overview

The Master Plan is a critical review of the existing facilities and land use for JJC, as well as a plan of prioritized recommendations which responds to the challenges facing the college as it functions in a growing community.

Purpose

The purpose of the JJC Master Plan is to provide a rational and orderly system to address existing physical concerns, and accommodate future needs throughout the JJC district. In order to help accomplish the college's vision, mission, core values and Strategic Plan, additional structures and other improvements to its existing physical resources have been approved by the Board.

The steering committee focused its efforts on the physical needs of the Main Campus, Romeoville Campus, City Center Campus and Weitendorf Education Center while acknowledging the need for a continued presence in Grundy County and the potential need for a new presence in Bolingbrook and in the eastern part of the JJC district.

Process

The master planning process is organized and overseen by a steering committee that comprised representatives from the Board of Trustees, faculty and administration. The steering committee also establishes the following overall goals:

- Strategic alignment
- Function and aesthetics
- Prioritized growth
- Programmatic focus
- Financial responsibility
- Sustainable approach

The planning effort also involves a wide cross-section of other faculty, administration, staff, students, and community members who provide valuable input during the numerous space needs, interviews and focus group meetings. Interaction with the steering committee and President's Cabinet occurs during a series of

on-campus meetings and presentations. Between these sessions, the master planning team documents generated and developed concepts and ideas for review at subsequent sessions.

In April of 2025 the College engaged Legat Architects to conduct a Master Plan Update. The process has started and is anticipated to be completed by May of 2026.

CAPITAL RENEWAL & DEFERRED MAINTENANCE PLAN

CAPITAL FUNDING SOURCE DESCRIPTION

RAMP

A community college may request state funding for up to 75 percent of total project costs of any type of project listed in ICCB Rule 1501.603. The vehicle for requesting state funds is the RAMP request submitted to the ICCB in July of each year. ICCB staff reviews all requests submitted in RAMP to determine their eligibility for funding. Eligible projects are then rated and prioritized. The projects receiving the highest evaluation are submitted to the ICCB for its consideration. Approved projects comprise the annual ICCB budget request to the Illinois Board of Higher Education (IBHE). Final approval and funding for RAMP projects are dependent on recommendations and action by the Governor and State Legislature.

PHS Funds

PHS projects are authorized by Section 3-20.3.01 of the Public Community College Act. The purpose of this funding is to alter and repair the facilities of a district such that the health and safety of the occupants may be protected, energy may be conserved, handicapped accessibility may be increased, the structural integrity of the facility may be preserved, or environmental hazards corrected.

Section 3-20.3.01 of the Public Community College Act provides two methods of funding PHS projects. ICCB approval is required for either method. Upon approval, the ICCB will issue a certificate of approval authorizing the college to sell bonds or levy a tax. The law permits a college to have a total of \$4.5 million in PHS bonds outstanding at any one time. Taxes may be levied up to \$.05 per \$100 of equalized assessed valuation for any one year. Also, projects may be funded using both bond proceeds and tax levy authority.

Grants

Capital renewal grants are state grants allocated proportionally to each community college district based on the latest fall on-campus nonresidential gross square feet of facilities as certified by the ICCB. Such grants are to be utilized for miscellaneous capital improvements such as rehabilitation, remodeling, improvement, and repair; architect/engineer (A/E) services; supplies; fixed equipment and materials; and all other expenses required to complete the work. These funds will not lapse at the end of the fiscal year.

Energy-related grants and rebates that have been received through organizations such as ComEd, Nicor or Illinois Clean Energy Foundation enable JJC to further expand energy saving initiatives.

O & M Restricted Funds

O & M Restricted Funds are identified as surplus monies from the O & M levy used for building and site acquisition purposes. Monetary funds identified as surplus in the Education and O & M funds for the current fiscal year will be transferred at year-end into this fund.

Bond Funding

The college has the ability to raise funds from the capital markets through the issuance of bonds and/or debt certificates. Bonds can be sold and repaid with either property taxes or a specific revenue source. Bonds supported by property taxes must be approved by the voters through referendum. Alternative revenue bonds or debt certificates can be sold if a specific revenue source is identified such as tuition.

Capital Assessment Fee

A capital assessment fee is currently levied at the rate of \$21 per credit hour. This assessment supports the 2013 and 2008 bond issues and other capital projects. This capital fee is paid by all students and is solely used for costs associated with capital projects.

<u>Capital Improvement Program</u>					
Fiscal Year 2026					
	BONDS	PHS	RAMP	Restricted O&M	Total All Projects
Exterior Walls System 03-71301-580.000					\$430,000.00
Main Campus Exterior Painting and Façade Repairs				\$250,000.00	\$250,000.00
EIFS Repairs				\$20,000.00	\$20,000.00
Replacement of Windows				\$15,000.00	\$15,000.00
Replacement of Doors				\$10,000.00	\$10,000.00
City Center EIFS Power Washing and Painting				\$135,000.00	\$135,000.00
Conveying Systems 03-71302-580.000					\$8,000.00
Conveying Equipment Replacement				\$8,000.00	\$8,000.00
Heating Systems 03-71303-580.000					\$270,000.00
E Building Heat Wheel				\$250,000.00	\$250,000.00
Heating Equipment Replacement				\$20,000.00	\$20,000.00
Electrical Systems 03-71304-580.000					\$20,000.00
Electrical Equipment & Repair				\$20,000.00	\$20,000.00
Cooling Systems 03-71305-580.000					\$645,000.00
Cooling System Repairs				\$20,000.00	\$20,000.00
Black Box Theatre AHU & Pipe Insulation				\$625,000.00	\$625,000.00
Roofing System 03-71306-580.000					\$15,000.00
Roof Repairs				\$15,000.00	\$15,000.00
Interior Systems 03-71307-580.000					\$980,000.00
Replacement of Carpet and Tile				\$50,000.00	\$50,000.00
Painting Work				\$20,000.00	\$20,000.00
Signage				\$20,000.00	\$20,000.00
Renovations (Office moves, etc.)				\$40,000.00	\$40,000.00
ACT Replacement				\$25,000.00	\$25,000.00

	BONDS	PHS	RAMP	Restricted O&M	Total All Projects
Renovate E Building Office Space				\$75,000.00	\$75,000.00
Replace Fire Doors at T Building				\$75,000.00	\$75,000.00
Furniture Replacement				\$300,000.00	\$300,000.00
T Building Restroom Remodel				\$375,000.00	\$375,000.00
Electrical Lighting 03-71308-580.000					\$70,000.00
Replace Interior Light Fixtures J Building and RMB				\$50,000.00	\$50,000.00
Electrical Lighting				\$20,000.00	\$20,000.00
Safety System 03-92312-580.000					\$1,040,000.00
Cameras		\$250,000			\$250,000.00
Keyless Entry		\$250,000			\$250,000.00
Replace Electrical Panel at Men's Baseball Field		\$45,000			\$45,000.00
Repair Bank Erosion North Side of Ring Road at Bridge		\$120,000			\$120,000.00
Stabilize Transformer Pad Sub-D		\$40,000			\$40,000.00
Main Campus Sidewalk and Slab Repair		\$85,000			\$85,000.00
Replace Boilers at Renaissance Center with Radiant Heat & Piping from City Center		\$250,000			\$250,000.00
Plumbing Systems 03-71310-580.000					\$10,000.00
Plumbing Repairs				\$10,000.00	\$10,000.00
Site Work 0371312-580.000					\$725,000.00
Parking Lot and Road Maintenance				\$450,000.00	\$450,000.00
Lakeshore Pathway				\$200,000.00	\$200,000.00
Weitendorf Septic Field Repair				\$50,000.00	\$50,000.00
Site Work Improvements				\$25,000.00	\$25,000.00
Specialty Projects 03-71311-534.000					\$85,000.00
Architecture and Engineering Projects				\$85,000.00	\$85,000.00
	\$0	\$1,040,000	\$0	\$3,258,000.00	\$4,298,000.00

2026 CAPITAL IMPROVEMENT PLAN PROJECT DESCRIPTIONS

EXTERIOR WALL SYSTEMS 0371-301-580.000

Main Campus Exterior Painting and Façade Repairs: There are areas around main campus of existing façade failure that require repair and replacement. These areas are also in need of cleaning and painting. This will be a multi-year phased program prioritizing the most visible buildings. This project consists of an evaluation, design, and construction to replace failing Exterior Insulation Finishing System [EFIS]. Estimated Cost: \$250,000

EIFS Repairs: There is an annual requirement for patching and painting to prevent EIFS system failure. This also covers any necessary patching and painting of exterior wall systems of similar construction. Estimated Cost: \$20,000

Replacement of Windows: The Main Campus has windows that are original to the campus. From time to time these windows require maintenance or even replacement. This project scope provides for identifying and addressing such windows when required. Estimated Cost: \$15,000

Replacement of Doors: The Main Campus has doors that are original to the campus. From time to time these doors require maintenance or even replacement. This project scope provides for identifying and addressing such doors when required. Estimated Cost: \$10,000

City Center EIFS Power Washing and Painting: There are areas around city center campus of existing façade discoloration that require cleaning, repair and painting. This will be a multi-year phased program prioritizing the most visible sides of the buildings. This project consists of an evaluation, design, and construction to clean and paint any discolored stucco. Estimated Cost: \$135,000

CONVEYING SYSTEMS 0371-302-580.000

Equipment Replacement: The College has addressed the elevators that were in need of replacement, but the other elevators encounter parts that fail throughout the year. The project scope is to replace any elevator components that fail during the year. Estimated Cost: \$8,000

HEATING SYSTEMS 0371-303-580.000

E-Building Heat Wheel: The current fresh air intake wheels at E-Building are damaged and in disrepair and require replacement. This project allows for new heat wheels and media element. Estimated Cost: \$250,000

Heating Equipment Replacement: The project scope is to replace any unforeseen heating components that fail during the year. Estimated Cost: \$20,000

ELECTRICAL SYSTEMS 0371-304-580.000

Equipment and Electrical Repair: The College continues to address electrical systems in need of replacement but there may be components that fail throughout the year. The project scope is to replace any electrical components that fail during the year. Estimated Cost: \$20,000

COOLING SYSTEMS 0371-305-580.000

Cooling System Equipment Repair: The College continues to address cooling systems which are in need of replacement, but there may be components that fail throughout the year. The project scope is to replace any cooling components that fail during the year. Estimated Cost: \$20,000

Black Box Theatre AHU and Pipe Insulation: The current cooling unit in the Black Box Theatre and adjoining classrooms is in disrepair, beyond useful life and in need of constant maintenance. This project provides for a new air handling unit [AHU] to provide heating and cooling. The existing pipe insulation in K-Building has deteriorated and/or fallen off causing piping to sweat and inefficiency issues. This project also replaces the missing insulation. Estimated Cost: \$625,000

ROOFING SYSTEMS 0371-306-580.000

Roofing Repairs: The College continues to address roofing systems, which are in need of replacement but failures occur during the year. The project scope is to repair/maintain any failures during the year. Estimated Cost: \$15,000

INTERIOR SYSTEMS 0371-307-580.000

Replacement of Carpet/Tile: The replacement of worn vinyl composition tile [VCT], carpet and other flooring material is an ongoing effort by the College. This project will continue those efforts by replacing carpet in office areas, and classrooms that have not yet received new flooring. New flooring is bought to match the current standards set forth as part of the current Master Plan. Estimated Cost: \$50,000

Painting Work: Scheduled painting of classrooms and offices is an ongoing effort by the College. This project will continue those efforts by performing patching and painting in offices and classrooms to match the current JJC standards. Estimated Cost: \$20,000

Signage: New signage consistent with the College's standards is required in some existing and renovated areas. This scope provides continued upgrade of College signage. Estimated Cost: \$20,000

Renovations (Office Moves, etc.): Minor renovations do not always get captured in planning but require a variety of infrastructure modifications such as electrical, data, phone, walls, doors, etc. Estimated cost: \$40,000

Acoustical Ceiling Tile Replacement: Areas of acoustical ceiling tile [ACT] become damaged or worn during any given fiscal year. This project scope repairs or replaces ceiling grid and tiles to match existing JJC standards. Estimated Cost: \$25,000

Renovate E-Building. Office Space: Natural Science offices are existing offices that were not remodeled as part of the Natural Sciences Master Plan. These offices are in need of new ceiling, lighting, painting, carpet and HVAC diffuser upgrades to meet new college standards. Estimated cost: \$75,000

Replace Fire Doors at T-Building.: The T-Building. fire doors that are original to the campus need to be updated. From time to time these doors require maintenance or even replacement. This project scope provides for identifying and addressing such doors that are required to bring the doors up to current code. Estimated Cost: \$75,000

Furniture Replacement: The current furniture is outdated and requires replacement. This project provides for new furniture to meet current JJC standards. Estimated Cost: \$300,000

Remodel T-Building Restrooms: Restrooms in T-Building are original and require upgrading to reflect the current standards established in C-E building renovations, as well as code compliant fixtures. This project consists of design and construction. Estimated Cost: \$375,000

ELECTRICAL LIGHTING 0371-308-580.000

Replace Interior Light Fixtures with LED J-Building. & Romeoville “RMB”: The College will continue with the replacement of old fluorescent light fixtures with light emitting diodes [LED]. The replacement of these light fixtures is an ongoing sustainability effort by the College. The College will seek energy efficient rebates when available. Estimated Cost: \$50,000

Electrical Lighting: Areas of lighting requiring repairs or replacement that are unplanned may be identified during the fiscal year. Estimated Cost: \$20,000

SAFETY SYSTEMS 0392-312-580.000

Camera Replacement: There are areas around campus that require camera coverage for additional or increased safety and wellbeing of our students, faculty and staff. There are old cameras that require replacement with updated technology. Video surveillance is a critical part of our comprehensive safety and security program. Estimated Cost: \$250,000

Keyless Entry: The keyless entry system is an ongoing program. This project will continue with interior doors at the Main and extended campuses as determined through priority planning with Campus Police. This project allows for further securing and monitoring of the College. Estimated Cost: \$250,000

Replace Electrical Panel at Men’s Baseball Field: There is an antiquated electrical panel by the men’s baseball field that is no longer serviceable due to parts being unavailable. This project will replace the existing panel with a new panel inclusive of engineering and installation. Estimated Cost: \$45,000

Repair Bank Erosion North Side of Ring Road at Bridge: The bank on the north side of the Ring Road bridge has deteriorated. The water inlet to the lake is deteriorating. Repairs/shoring are necessary to prevent further failure and potential damage to Ring Road. This budget includes engineering fees and construction. Estimated Cost: \$120,000

Stabilize Transformer Pad at Sub-D Vault: The bank on the east side of the transformer pad has deteriorated due to water erosion from roof drains. A previous project routed the roof water away from the transformer pad. The transformer pad now needs to be stabilized and repairs are necessary to prevent further failure and potential damage to transformers and pad. This budget includes engineering fees and construction. Estimated Cost: \$40,000

Main Campus Sidewalk and Slab Repairs: Over the years, sidewalks, handrails and concrete slabs have deteriorated and require attention. This project provides repairs or replacement to site work as needed. Estimated Cost: \$85,000

Replace Boilers at the Renaissance Center with Radiant Heat & Piping from City Center High Rise: This project will remove the boilers at the Renaissance Center Campus that are currently in condemned. The replacement of old boilers includes installing new piping from the City Center High Rise and installing radiant heating. Estimated Cost: \$250,000

PLUMBING SYSTEMS 0371-310-580.000

Plumbing Repairs: Plumbing systems may fail throughout the year. This scope is to replace plumbing system components that may unexpectedly fail during the year. Estimated Cost: \$10,000

SITE WORK 0371-312-580.000

Parking Lot & Road Maintenance: During the course of our recent Master Plan projects the parking lots have been revised for improved capacity and safety standards. Surface wear and weathering has resulted in bleed through of former lot striping and markings. The entrance, exit and ring roads also need replacement. This is a yearly project maintaining parking lots and roadways. The scope of this project is to resurface, stripe parking lots and replace roadways. Estimated Cost: \$450,000

Lake Shore Pathway: This is a multi-year phased project that incorporates an accessible ramp and shoreline improvements to the south side of the lake and near the current school house by S-Building. This also includes an ADA access pathway to a new dock with railing on the south side of the lake. Estimated Cost: \$200,000

Weitendorf Septic Field Repair: The septic field on the east side of the Weitendorf classrooms has deteriorated over the last couple of years. Repairs are necessary to prevent further failure and potential damage to septic field. This budget includes engineering fees and construction.

Estimated Cost: \$50,000

Site-Work Improvements: Over the years, pavement and sidewalks have become deteriorated and require attention. This project provides repairs or replacement to site work as needed. Estimated Cost: \$25,000

SPECIALTY PROJECTS 0371-311-530.000

Architecture/Engineering Projects: This account is for any items that develop during the year that require an Architect/Engineer. Estimated Cost: \$85,000

ANNUAL IMPROVEMENT PROJECTS - There were no requests for Annual Improvement Projects this year.

DEBT

DEBT SUMMARY

Total outstanding, long-term debt and interest payable as of June 30, 2025, is \$91,867,626. Debt service, or the amount budgeted for payment of principal and interest in FY25 is \$12,311,318. Of this amount, \$9,795,000 is for the payment of principal and \$2,316,318 is for the payment of interest. The following is a summary of the debt obligations.

- A general obligation bond refunding bond (alternate revenue source), Series 2018, issue dated June 28, 2018, for the refunding of a portion of the Series 2008 bonds to gain overall savings for the college, provides for the retirement of principal of \$1,780,000 in 2026, \$2,860,000 in 2027, \$1,290,000 in 2028, \$3,110,000 in 2029, \$3,215,000 in 2030, \$1,670,000 in 2031, and \$1,795,000 in 2032. Interest is payable on December 1 and June 1 at 3.0% to 5.0%. The district has pledged tuition revenues for the repayment of these bonds. The original amount of the note was \$20,395,000. These bonds have an “Aa2” rating from Moody’s Investors Service. \$ 15,720,000
- A general obligation bond issue (alternate revenue source), Series 2021, dated June 24, 2021, for the advance refunding of a portion of the Series 2012 and 2013B bonds to gain overall savings for the college, provides for the retirement of principal of \$1,070,000 in 2026, \$115,000 in 2027, \$1,815,000 in 2028, \$145,000 in 2029, \$210,000 in 2030, \$1,925,000 in 2031, \$1,935,000 in 2032, \$3,865,000 in 2033, \$3,980,000 in 2034, \$4,095,000 in 2035, \$4,220,000 in 2036, \$4,350,000 in 2037 and \$4,490,000 in 2038. Interest is payable on December 1 and June 1 at 1.00% to 5.00%. The District has pledged tuition revenues for the repayment of these bonds. The original amount of the note was \$35,105,000. These bonds have an “Aa2” rating from Moody’s Investors Service. \$ 32,215,000
- A general obligation refunding bond, Series 2019, issue dated December 30, 2019, for the advance refunding of the remaining Series 2009B bonds on January 30, 2020 to gain overall savings for the District, provides for the retirement of principal of \$6,945,000 in 2026, \$7,690,000 in 2027, \$8,430,000 in 2028 and \$9,305,000 in 2029. Interest is payable on July 1 and January 1 at 3.00% to 5.00%. The escrow account established by this issue invested in bond obligations of the State of Illinois. The original amount of the note was \$60,280,000. These bonds have an “Aa2” rating from Moody’s Investors Service. \$ 32,370,000

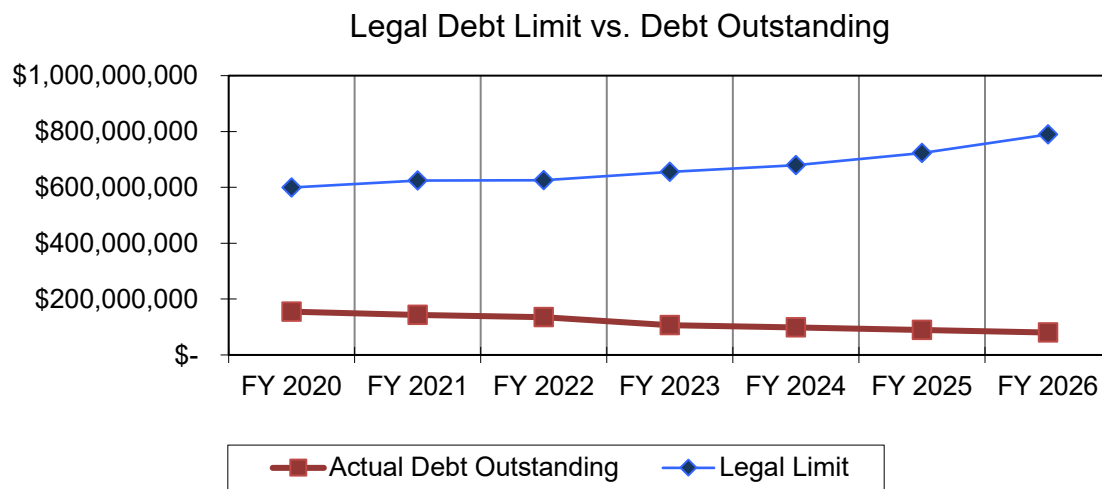
Total Long-Term Obligations	80,305,000
Less: Current Portion	<u>(9,795,000)</u>
Total	<u>\$ 70,510,000</u>

The summary of future debt service requirements as of June 30, 2024, is as follows:

<u>Fiscal Year</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2026	\$	9,795,000	\$	2,316,318	\$	12,111,318
2027		10,665,000		1,927,643		12,592,643
2028		11,535,000		1,594,293		13,129,293
2029		12,560,000		1,197,205		13,757,205
2030		3,425,000		925,980		4,350,980
2031		3,595,000		786,880		4,381,880
2032		3,730,000		684,468		4,414,468
2033		3,865,000		574,935		4,439,935
2034		3,980,000		495,702		4,475,702
2035		4,095,000		410,133		4,505,133
2036		4,220,000		317,995		4,537,995
2037		4,350,000		218,825		4,568,825
2038		4,490,000		112,250		4,602,250
Total	\$	80,305,000	\$	11,562,627	\$	91,867,627

Debt Limits

The legal debt limit or the total amount of debt that can be issued by the college is 2.875 percent of assessed valuation. Assessed valuation in levy year 2024 is \$27,455,976,498. At 2.875%, the debt limit translates into \$789,359,324. The current debt outstanding that applies to this limit totals \$32,370,000. This amount subtracted from the debt limit is the college's debt margin of \$756,989,324. The graph below illustrates how historically the college's total debt has been well below the legal limit.



BOARD OF TRUSTEES

BOARD OF TRUSTEES BUDGET

Board of Trustees Travel Budget Detail

ACCT - Association of Community College Trustees	\$32,000
Leadership Congress - New Orleans, LA	
\$4,000 per Trustee	
Only ACCT travel can be applied to this line item	
ICCTA - Illinois Community College Trustee Association	
ICCTA representative/alternate	5,000
Only ICCTA travel can be applied to this line item	
New Trustee GLI (Governance Leadership Institute)	
	4,000
NLS - National Legislative Summit	
Washington, DC - February 2026	8,000
One Trustee and the Student Trustee	
Student Trustee	
Student Advisory Council meetings	2,200
Student Trustee	
Community Engagement Events	350
Trustee Community Engagement Events	
Community Engagement Events (Chamber Meetings/JJC Golf Outing, etc.) \$350 per Trustee: Bottomley, Broderick, Budzinski, Garcia-Guillen, Harris, Lee, and Morales	<u>2,450</u>
TOTAL	<u>\$54,000</u>

FINANCIAL POLICIES

FINANCIAL POLICIES

Financial and Budgetary Guidelines

JJC's Board of Trustees recognizes the importance of protecting funds and using them sensibly. In addition to JJC policies and procedures, major aspects of budgeting and finance are prescribed by the *Illinois Public Community College Act* and the Illinois Community College Board (ICCB). These guidelines help keep the College financially viable and assist in planning, preparing and administering a balanced budget. Synopses of these guidelines are listed below.

JJC BOARD APPROVED POLICIES

1.10.03 Officers of the Board-Treasurer and Designee Bonding

The Treasurer of the Board, shall be bonded in accordance with the Public Community College Act. The penalty of the bond shall be 25% of the amount of all bonds, notes, mortgages, moneys, and effects of which the treasurer is to have custody.

8.01.00 Budget

This policy describes the general guidelines for budgeting and the budgeting process.

Contained within this policy are the College's policies governing the preparation and approval of operating and capital budgets, policies defining the role of Financial Services and other departments, agencies and activities which participate in the budgetary process, and policies pertaining to the implementation and control of operating and capital budgets. These policies apply to all college divisions/agencies, departments and activities.

Budgeting

The following policies govern budget preparation. An explanation of the role of the Financial Services Department is provided and the process by which operating activities, departments and divisions of the college participate in the preparation of budgets is described.

Preparation and Approval of College Budgets

The President, through the President's Cabinet, has primary responsibility for planning, coordinating, and participating in the preparation of college budgets. Schedules, minimum standards, formats, procedures, and expenditure/revenue estimation criteria are promulgated by the Financial Services Department. Participation at all levels and managers responsible for specific accounts is an integral part of this process.

For purposes of this policy statement, annual operating budgets, capital budgets and other special purpose budgets are encompassed by the term College Budgets. This general policy statement is applicable to all funds, Federal, State and Local.

The Board approves the annual operating budgets of the College in accordance with state statutes.

Capital budgets and other special purpose budgets are approved by the Board of Trustees or the College President as appropriate.

Budget Guidelines Covering Revenue Estimation and Expenditure Criteria

The vice president of finance and administrative services is responsible for providing guidance pertaining to the estimation of revenues and projection of expenditures. Such guidance will come from the annual Three-Year Financial Plan presented to the Board. Additional guidance may take the form of communication provided by the State or result from independent studies and the application of budget assumptions.

This policy does not preclude activities from submitting justification for variance from standard guidelines in formats designated by the Financial Services Department.

Revenues will be estimated conservatively, using an objective and analytical approach.

All guidelines related to revenues will place primary emphasis on the estimates of the senior director of financial services & controller.

Balanced Budget

Every effort will be made to submit a balanced operating budget (Education and Operations & Maintenance Funds) in which revenues are greater than or equal to expenditures and one-time revenues will not be used for operational expenditures.

Timetable of Budget Functions

It is the responsibility of the vice president of finance and administrative services to establish a schedule of budget functions which will serve to guide the budget development and implementation process for all divisions of the College. The schedule which is developed will be based on requirements and due dates established by the State, guidance received from the vice president of finance and administrative services and the management needs of the College. Efforts will be made to provide for participation of all divisions in the development of the timetable of budget functions.

Vice presidents, deans, directors, and department or activity heads are authorized to establish working schedules within the general schedule established by the Financial Services Department.

The method of communicating the schedule of budget functions shall be generally consistent from year to year and will be by such media as is deemed necessary and appropriate. The Board will ensure the preparation of a tentative budget for the College for each fiscal year and the vice president of finance and administrative services will make the tentative budget available for public inspection in accordance with state law. All efforts should be made to allow the Board time to review the tentative budget and approve the annual budget prior to the beginning of each fiscal year (July 1).

8.01.01 Spending Plan

The College budget should be regarded as an educational spending plan. Once it has been adopted, it becomes the responsibility of the President to administer that spending plan, including the purchase of materials and supplies as authorized by the budget. Sound business practice and specific regulations of the Board of Trustees will be observed.

8.01.02 College Indebtedness

The Vice President of Administrative Services shall seek to maintain the highest possible bond rating from Standard and Poor's and Moody's so borrowing costs are minimized and access to credit is preserved. It is imperative that Joliet Junior College (JJC) demonstrate to rating agencies, financial advisors, investment bankers, creditors, and taxpayers that the College officials are following a prescribed financial plan.

Bonds will be sold on a competitive basis unless it is in the best interest of the College to conduct a negotiated sale. Competitive sales will be the preferred method; however, negotiated financing may be used where market volatility or the use of an unusual or complex financing or security structure is a concern with regard to marketability. The Vice President of Administrative Services will recommend to the Board of Trustees (Board) which method shall be used. This decision will be based on discussions with financial advisors, underwriters and/or bond counsel.

Uses

Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment or other costs as permitted by law. Acceptable uses of bond proceeds can be viewed as items which can be capitalized. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds.

The College will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast. Recognizing that bond issuance costs add to the total interest costs of financing, a cost benefit analysis should be conducted to determine that bond financing is necessary for financing a project.

Decision Analysis

Whenever the College is contemplating a possible bond issue, information will be developed concerning the following four categories commonly used by rating agencies assessing the College's credit worthiness. The subcategories are representative of the types of items to be considered. This information will be presented by the Vice President of Administrative Services to the President's Cabinet for its review and recommendation to the Board.

Debt Analysis

- Debt capacity analysis
- Purpose for which debt is issued
- Debt structure
- Debt burden

- Debt history and trends
- Adequacy of debt and capital planning
- Obsolescence of capital plant

Financial Analysis

- Stability, diversity, and growth rates of tax or other revenue sources
- Trend in assessed valuation and collections
- Current budget trends
- Appraisal of past revenue and expenditure trends
- History and long-term trends of revenues and expenditures
- Evidences of financial planning
- Adherence to generally accepted accounting principles
- Audit results
- Fund balance status and trends in operating and debt funds
- Financial monitoring systems and capabilities
- Cash flow projections

Governmental and Administrative Analysis

- Government organization structure
- Location of financial responsibilities and degree of control
- Adequacy of basic service provision
- Intergovernmental cooperation/ conflict and extent of duplication

Economic Analysis

- Geographic and location advantages
- Population and demographic characteristics
- Wealth indicators
- Housing characteristics
- Level of new construction
- Types of employment, industry, and occupation
- Evidences of industrial decline
- Trend of the economy

The College may use the services of qualified internal staff and outside advisors to assist in the analysis, evaluation, and decision process, including bond counsel and financial advisors. Recognizing the importance and value to the College's creditworthiness and marketability of the College's bonds, this policy is intended to ensure that potential debt complies with all laws and regulations, as well as sound financial principles..

Communication and Disclosure

The College will follow a policy of full disclosure on every financial report, voluntarily following disclosure guidelines provided by the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable.

General Obligation Bonds

Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

Generally, bonds cannot be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The College will attempt to keep the average maturity of general obligation bonds at or below 20 years. In accordance with state statutes, the College will limit the total of its general obligation debt to 2.875% of the College's assessed value and/or debt services which is less than 15% of operating expenditures unless otherwise approved by the Board.

Limited Tax General Obligation Debt

Limited tax general obligation debt should be considered only when constraints preclude the preferred practice of voter approved general obligation bonds. As a precondition to the issuance of limited tax general obligation debt, all alternative methods of financing should have been investigated. Consideration should always be given to provide a pledge of facility revenue to accompany the basic pledge of limited tax revenues.

Alternate Revenue Bonded Debt

The College should consider alternate revenue bonds when it is seeking a funding source other than property tax revenue.

The College should provide adequate debt service coverage. Projected annual revenues pledged to debt service should be at least 1.25 times the annual debt service costs.

Short Term Financing/Capital Lease Debt

Short-term financing or capital lease debt will be considered to finance certain equipment and rolling stock purchases when the aggregate cost of equipment to be purchased exceeds \$25,000 unless otherwise approved by the Board. Adequate funds for the repayment of principal and interest must be included in the requesting department's approved budget.

The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed ten years.

Disclosure Requirements

Pursuant to the District's responsibilities under the securities laws, including its continuing disclosure undertakings under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended, and the Securities and Exchange Commission's statements in enforcement actions, it is necessary and in the best interest of the District to comply with disclosure filing requirements to be filed with the Municipal Securities Rulemaking Board's ("MSRB") Electronic Municipal Market Access ("EMMA") system. Filings include, but are not limited to:

- (i) Preliminary and final official statements or offering circulars and any supplements or amendments thereto disseminated by the District in connection with any bonds, notes, certificates or other obligations.

(ii) Annual Financial Information or Financial Information, as required by and defined in the Undertakings (the “*Annual Financial Information*”).

(iii) Notices of Material Events or Reportable Events, each as defined in the Undertakings, and any other required or voluntary disclosures to EMMA.

The Senior Director of Financial Services/Controller of the District (the “*Disclosure Officer*”) is hereby designated as the officer responsible for complying with the disclosure requirements.

8.01.03 Audit

A statement of the financial condition of the College shall be published annually in accordance with state law.

The Office of the Vice President of Administrative Services will keep the Board members informed of the financial condition of the College by providing them with a monthly budget-to-actual report. An annual audit will be conducted of the College’s financial transactions by a certified public accountant licensed to practice public accounting in the State of Illinois and appointed by the Board. The audit will be conducted in accordance with generally accepted auditing standards as established by statutes or laws governing community college operations in the State of Illinois.

8.01.04 Grants – Indirect Cost

During all grant application processes, Joliet Junior College will request funding for indirect costs whenever allowable. Any indirect costs received will then be directed to the general fund. Exceptions to this policy shall be approved by the President.

8.01.05 Investment Policy – Investment of Funds

A. Scope

This investment procedure applies to all funds of Joliet Junior College, Illinois Community College District 525. These funds are accounted for in the College’s annual financial report and includes all current funds, and any other funds that may be created from time to time. All transactions involving the funds and related activity of any funds shall be administered in accordance with the provisions of this procedure and the canons of the “prudent person rule.” The “prudent person” standard is herewith understood to mean the following:

Investments shall be made with judgment and care, under circumstance then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

B. Objectives

1. Safety of Principal

Investments shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. To attain this objective only appropriate investment instruments will be purchased and insurance or collateral may be required to ensure the return of principal.

2. *Liquidity*

The College's investment portfolio shall be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due.

3. *Return on Investments*

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the risk constraints, the cash flow characteristics of the portfolio and legal restrictions for return on investments.

4. *Maintaining the Public Trust*

The investment officers shall seek to act responsibly as custodians of the public trust and shall avoid any transactions that might impair public confidence in the College, the Board of Trustees, or the School Treasurer.

C. *Investment Instruments*

The Treasurer of the Joliet Junior College district can deposit funds within any financial institution within the confines of the Joliet Junior College district as long as that financial institution conforms to, complies with, and is within the statutory limits as to what they can handle as applies to public funds. Investment of funds with financial institutions outside the Joliet Junior College District 525 requires board approval. The selection for deposits will be made on the basis of the highest interest rate bid.

Joliet Junior College may invest in investments as authorized by the Illinois Public Funds Investment Act (30 ILCS 235/1 et seq.), section 110 ILCS 805/3-47 of the Illinois Public Community College Act, Local Debt Reform Act, and Acts amendatory thereto. The College has chosen to limit its allowable investments to those instruments listed below:

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued by the United States of America, its agencies and allowable instrumentality's;
2. Interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
3. Certificates of deposit with federally insured institutions that are collateralized or insured in excess of any coverage provided by the Federal Deposit Insurance Corporation;
4. Collateralized repurchase agreements which conform to the requirements stated in paragraph 2(g) or 2(h) of the Illinois Public Funds Investment Act;
5. Illinois School District Liquid Asset Fund;
6. The Illinois Public Treasurer's Investment Pool;
7. Investment products that are considered as derivatives are specifically excluded from approved investments.

8. General Obligation Bonds rated at the time of purchase within the four highest general classifications established by a rating service nationally recognized in rating bonds of states and political subdivisions thereof.

D. Safekeeping of Securities

1. Safekeeping is required for all securities. To accomplish this, the securities can be held at the following locations:
 - a. At the financial institution;
 - b. At another custodial facility – generally in a trust or safekeeping department through book-entry at the Federal Reserve unless physical securities are involved; or
2. A safekeeping receipt will be maintained by the college as documentation.

E. Collateralization

Financial institutions must collateralize all deposits in excess of coverage provided by the Federal Deposit Insurance Corporation to 100% of market value.

Acceptable collateral will include the following:

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
2. Bonds issued by Joliet Junior College; and
3. Obligations of United States Government Agencies.

All investments requiring collateral in accordance with the above section, shall be witnessed by a written agreement and held at an independent-third party institution in the name of the college.

The only exception to this collateralization policy is limited to funds invested for capital construction projects, which the college Treasurer will be authorized to determine appropriate collateralization levels based on cash flow needs necessary for the college to complete construction projects.

F. Safekeeping of Collateral

The securities must be held at one or more of the following locations:

1. At a Federal Reserve Bank or its branch office;
2. At another custodial facility in a trust or safekeeping department through book-entry at the Federal Reserve.
3. By an escrow agent of the pledging institution; or
4. By the trust department of the issuing bank.

G. Qualified Financial Institutions and Intermediaries

1. Depositories – Demand deposits

- a. Any financial institution selected by the College shall provide normal banking services, including, but not limited to: checking accounts, wire transfers and safekeeping services.
 - b. The College will not maintain funds in any financial institution that is not a member of the FDIC system. In addition, the College will not maintain funds in any institution neither willing nor capable of posting required collateral for funds or purchasing private insurance in excess of FDIC insurable limits.
 - c. To qualify as a depository, a financial institution must furnish the Treasurer with copies of the latest two statements of condition, which it is required to furnish to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statements to the Treasurer annually.
 - d. Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Treasurer.
2. Certificates of Deposit
- Any financial institution selected to be eligible for the College's competitive certificate of deposit purchase program must meet the following requirements:
- a. Shall provide wire transfer and certificate of deposit in safekeeping services
 - b. Shall be a member of FDIC system and shall be willing and capable of posting required collateral or private insurance for funds in excess of FDIC insurable limits.
 - c. Shall have met the minimum financial criteria as established by the College.

H. Management of Program

1. The following individuals are authorized to purchase and sell investments, authorize wire transfers, authorize the release of pledged collateral, and to execute any documents required under this procedure.
 - a. Treasurer
 - b. Controller
 - c. Assistant Controller

These documents include:

 - a. Wire Transfer Agreement
 - b. Depository Agreement
 - c. Safekeeping Agreement
 - d. Custody Agreement
2. Management responsibility for the investment program is hereby delegated to the Treasurer, Controller and Assistant Controller, who shall establish a system of internal controls and written operational procedures designed to prevent losses of funds that might arise from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the entity. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions; check signing, check reconciliation, deposits, bond payments, report preparation and wire transfers. No person may engage in any investment transaction except as provided for under the terms of this policy. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinates.

3. The wording of agreements necessary to fulfill the investment responsibilities is the responsibility of the Treasurer who shall periodically review them for their consistency with College policy and State law and who shall be assisted in this function by the Controller, or Assistant Controller, College legal counsel and auditors. These agreements include, but not limited to:
 - a. Depository Agreement
 - b. Safekeeping Agreement
 - c. Custody Agreement
4. The Treasurer may use financial intermediaries, brokers, and/or financial institutions to solicit bids for securities and certificates of deposit. The intermediaries shall be approved by the Board of Trustees.
5. All wire transfers made by the Treasurer shall require a secondary authorization by the Controller or Assistant Controller.

I. Performance

The Treasurer will seek to earn a rate of return appropriate for the type of investments being managed given the portfolio objectives defined in Section B of this document for all funds. In general, the Treasurer will strive to earn an average rate of return equal to or greater than the U. S. Treasury Bill rate for a given period of time for the College's average weighted maturity.

J. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

K. Indemnification

Investment officers and employees of the District acting in accordance with this Investment Procedure and written operational procedures as have been or may be establish and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market changes.

L. Reporting

The Treasurer shall submit to the Board of Trustees a monthly investment report, which shall include information regarding securities in the portfolio. The report shall indicate any areas of policy concern and planned revision of investment strategies.

M. Amendment

This policy shall be reviewed from time to time by the Treasurer with regards to the procedure's effectiveness in meeting the College's needs for safety, liquidity, and rate of return, diversification, and general performance. Any substantive changes will be reported to the Board of Trustees.

8.01.06 Capital Funds Policy

This policy describes the governing principles for preparing the capital budget and the Capital Improvement Plan (CIP) to facilitate informed investment decisions and promote effective management of existing capital assets.

The CIP includes all capital projects, regardless of size, financed with Federal, State and/or college funds, and all departmentally funded projects exceeding the amount stated in the Budget Procedure 8.5(1). The capital improvement program is an ongoing process that includes:

- Assessing capital needs, opportunities and resources
- Assess utility conservation and sustainability opportunities
- Ensuring that potential projects conform with academic priorities, strategic plan initiatives, and investment strategies
- Establishing priorities for project funding

The CIP is compiled by the Facility Services Department and presented to the President's Cabinet for input. The President recommends college wide priorities and, if approved, are included in the capital budget.

Capital Improvement Program

Providing the facilities essential to the accomplishment of the college's mission is a primary concern.

To ensure the availability of such facilities, a 3-Year Capital Improvement Program (CIP) will be developed and updated on an annual basis. Plan objectives and goals include:

- Improving learning through educational facility enhancements.
- Ensuring facilities compliance with Environmental, Health and Safety Regulations.
- Extending the life expectancy of buildings and infrastructure.
- Construction of new facilities to meet the demands of increasing student enrollment.

The CIP will integrate projects from the College's Facilities Master Plan (Capital Improvement), College Strategic Plan, and 10-Year Facility Condition Assessment with annual immediate needs into a short-range 3-Year Plan.

Major components will include:

- Executive Summary
- Program/physical history
- Campus Master Plan and description
- CIP process description
- Fund source description
- Project list for coming fiscal year and amounts
- Project descriptions
- 3-year plan for projects by category
- 10-year Facility Condition Assessment
- Program schedule
- Impact on operating budget
- Campus Maps identifying project location

8.01.07 Fund Balance

This policy describes the guidelines for unreserved fund balances in the College operating (general) fund.

Goal

Fund balance is the balance of a fund after all liabilities have been deducted from the assets of the fund. The goal is to establish and maintain an operating fund (Education Fund and Operations and Maintenance Fund) fund balance of twenty five percent of the following year's budgeted revenue.

Utilization

The proposed recommended use of the unreserved general fund balance is for projects in the Capital Improvement Program (CIP) or other unanticipated one-time expenditures that do not result in recurring operating costs. Expenditures from the unreserved fund balance must be approved by the Board of Trustees (Board).

When the operating fund balance exceeds twenty-five percent of the following year's budgeted revenue, the excess funds may be transferred to the Operations and Maintenance Restricted Fund with approval by the Board.

Replenishment of Reserve Deficits

In the event the operating fund balance falls below fifteen percent, the vice president of finance and administrative services will submit to the Board, in conjunction with the proposed budget, a plan for corrective action to restore the fund balance to its goal of twenty five percent.

Annual Review

Compliance of this policy will be reviewed by the vice president of finance and administrative services during the budget adoption process.

The Board will receive a report of year end reserves in the general fund as part of the year-end financial report.

8.01.08 Tax Levy

The Board of Trustees (Board) shall annually determine the total amount of taxes to be levied based on the college's approved annual budget. The Board shall authorize the amount of tax levy by fund and shall authorize the appropriate county and local officials to collect the taxes on the College's behalf in compliance with applicable state statutes and local ordinances.

8.01.09 Capital Assets

Capital assets include buildings, property, equipment and infrastructure assets, such as roads. Capital assets are defined by the District as assets with an initial unit cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Interest incurred during the construction of capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period. Straight-line depreciation is used based on the following estimated useful lives:

Land	N/A
Buildings and improvements	15 – 40 years
Furniture and equipment	5 – 20 years

Land Improvements

20 – 40 years

The basis of accounting for depreciable capital assets is acquisition cost, and all normal expenditures, including installation costs, architect-engineer fees, etc., of readying an asset for use will be capitalized.

Impairment of Long-Lived Assets: A recognized impairment of a long-lived asset will be reflected whenever events or circumstances warrant. For disclosure purposes, any recognized impairment loss will be accompanied by a description of the impairment asset or group of assets and the measurement assumptions used in determining the impairment loss.

8.02.00 Federal and State Funds

The Board of Trustees (Board) encourages the College staff to actively seek federal and/or state funds to be used to supplement the income received from tuition and fees and from private sources.

Lobbying

Joliet Junior College (JJC) ensures compliance with the Higher Education Opportunity Act 2008, regarding provisions pertaining to lobbying and sections of individual federal grant award agreements pertaining to lobbying. No Federal appropriated funds shall be paid to any lobbyist for influencing or attempting to influence an officer or employee of a Member of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. If any funds other than Federal appropriated funds have been paid or will be paid to any person for these services, the Disclosure of Lobbying Activities paperwork must be completed and filed in accordance with federal law.

Matching/Leveraged Funds

If a grant requires the College to match or leverage funds, the required approvals must be obtained before the College submits the grant application. If a grant requires a match of hard dollars, the appropriate vice president must authorize the grant approval forms and identify the appropriate College funding. In-kind matches do not require vice president approval.

Grant Management

Periodic reviews of grant expenditures, including salary allocations, will be completed by identified individuals or entities throughout the grant process to ensure grant compliance. External audits will be completed annually in conjunction with the financial audit and results will be shared with the Compliance Officer.

JJC will provide continuing training of grant-related practices, Board Policies and Institutional Procedures for all relevant staff, including grant managers and employees likely to work on grant projects. JJC expects that prospective grant manager complete grant training/orientation with the Grants Office prior to managing a grant.

Failure to comply with the grant legislation, regulation, and guidelines, as well as applicable Board Policies and Institutional Procedures may result in disciplinary action, up to and including termination, as well as criminal prosecution of applicable.

8.02.03 Funds From Private Sources

The Board of Trustees encourages the college staff to actively seek funds from private sources to be used to supplement the income received from tuition and fees and from district, state, and federal sources.

All College fund-raising efforts will be coordinated by the College's Institutional Advancement Office to ensure maximum favorable results and to avoid duplication of contacts from the College. All college fund-raising programs must receive approval as set forth by the College fund-raising procedures.

The College's Institutional Advancement Office will be responsible for processing all gifts to the College. The Joliet Junior College Foundation is the main gift-receiving agency for the College.

All undesignated gifts will be placed in the Unrestricted Fund in the Foundation. Donor designated gifts will be processed through the Foundation office and in accordance with criteria.

Reports of expenditures from all accounts will be reported to the Board of Trustees, the Board of Directors of the Foundation and other appropriate persons. The Gifts Received report compiled by the Foundation will be included in the monthly Board of Trustees report and Foundation's executive and full board reports.

8.03.00 Authorization of Expenditures

All expenditures of College funds must be authorized by the Board of Trustees (Board) policies through the budget process or by special Board approval.

8.03.01 Pay Advancements

The College recognized the rare, extraordinary need for employees to receive compensation at times other than normal payroll release dates. Emergency circumstances that would justify a salary advance include, but are not limited to; death in the family, destruction or major damage to their residence, accident/sickness, theft of funds or major car repair.

Therefore, it is the policy of the Board of Trustees (Board) that pay advances for the reasons noted above may not exceed the sum of dollars allocated for one pay period for the individual involved and will be deducted from the subsequent pay period. Any pay advance in excess of \$1,500 will be reported to the Board. Requests and approval for a pay advance should be directed to the Vice President for Administrative Services or his/her designee.

8.03.02 Payment of Expenditures

The Board of Trustees (Board) will receive a list of all bills submitted for payment monthly. The list will include payee, purpose of expenditure, detail, and check amount, as required under section 110 ILCS 805/3-27. The bills will be classified in two categories. 1) Revolving Fund, and 2) Bills to be Approved.

Revolving Fund

To insure prompt payment to our vendors and compliance with the Illinois State Prompt Payment Act [30 ILCS 540] a revolving fund under the Public Community College Act [110 805/3-27 (b)] is established. Expenditures that meet one of the following criteria will be paid bi-weekly, at a minimum, from the Revolving Fund.

- 1) Expenditures under \$5000
- 2) Expenditures under \$5000 made on the College's procurement card
- 3) Expenditures under \$5000 for legal and worker's compensation settlements
- 4) Utilities i.e., water, electric, gas sewer, waste disposal, telephone, etc.
- 5) Resale expenditures for Food Service and Bookstore
- 6) Monthly life insurance, workers compensation insurance, property insurance and liability insurance premiums
- 7) Travel and travel related expenditures that are below the maximum thresholds as outlined in travel policies and procedures for employees and board members
- 8) Disbursement of student loans, grants and student/miscellaneous refunds
- 9) Independent contractors for instructional services
- 10) Payroll taxes, payroll deductions and unemployment payments
- 11) Postage
- 12) Credit card payments
- 13) Expenditures where the College has a contractual obligation to make the payment by a certain date
- 14) Expenditure with the approval of the college treasurer or his/her designee.

The Board will receive an itemized listing of those payments made during the previous month.

Bills to be Approved

All bills presented for payment that do not meet the criteria to be disbursed from the Revolving Fund will be listed under this category. It is the responsibility of the Board to approve these bills for payment prior to disbursement being made.

8.04.00 Local Debt Recovery Program – Participation by the College

The College is a participant in the Illinois Local Debt Recovery Program in conjunction with the Illinois Office of the Comptroller. The College administration shall develop and maintain administrative procedures for program implementation, including required due process procedures as mandated.

8.04.01 IDHR Rules

The IDHR (Illinois Department of Human Rights) Rules define "contract" as follows:

"Section 750.5. The term "public contract" means "any contract, purchase order, lease or other agreement or understanding, written or otherwise, between the State of Illinois or any of its political subdivisions or municipal corporations or any agent thereof and any other person for the

procurement of anything or service of value, such as, for example, any real or personal property, equipment, merchandise, goods, materials, labor or services for or by the State or political subdivision or municipal corporation. Public Contract further means any loan or grant by the State of Illinois or any of its political subdivisions or municipal corporations from which such a contract, purchase order, lease or other agreement or understanding may be financed in whole or in part."

The EQUAL EMPLOYMENT OPPORTUNITY CLAUSE is required by the Illinois Department of Human Rights as a material term of all public contracts:

In the event of the contractor's non-compliance with the provisions of this Equal Employment Opportunity Clause or the Act, the contractor may be declared ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the contract may be cancelled or voided in whole or in part, and other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. During the performance of this contract, the contractor agrees as follows:

1. That he or she will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, marital status, order of protection status, national origin or ancestry, citizenship status, age, physical or mental disability unrelated to ability, military status or an unfavorable discharge from military service; and, further, that he or she will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any underutilization.
2. That, if he or she hires additional employees in order to perform this contract or any portion of this contract, he or she will determine the availability (in accordance with this Part) of minorities and women in the areas from which he or she may reasonably recruit and he or she will hire for each job classification for which employees are hired in a way that minorities and women are not underutilized.
3. That, in all solicitations or advertisements for employees placed by him or her or on his or her behalf, he or she will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, sexual orientation, marital status, order of protection status, national origin or ancestry, citizenship status, age, physical or mental disability unrelated to ability, military status or an unfavorable discharge from military service.
4. That he or she will send to each labor organization or representative of workers with which he or she has or is bound by a collective bargaining or other agreement or understanding, a notice advising the labor organization or representative of the contractor's obligations under the Act and this Part. If any labor organization or representative fails or refuses to cooperate with the contractor in his or her efforts to comply with the Act and this Part, the contractor will promptly notify the Department and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations under the contract.
5. That he or she will submit reports as required by this Part, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Act and this Part.

6. That he or she will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Department for purposes of investigation to ascertain compliance with the Act and the Department's Rules and Regulations.

7. That he or she will include verbatim or by reference the provisions of this clause in every subcontract awarded under which any portion of the contract obligations are undertaken or assumed, so that the provisions will be binding upon the subcontractor. In the same manner as with other provisions of this contract, the contractor will be liable for compliance with applicable provisions of this clause by subcontractors; and further it will promptly notify the contracting agency and the Department in the event any subcontractor fails or refuses to comply with the provisions. In addition, the contractor will not utilize any subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

Notwithstanding the foregoing, pursuant to Section 750.20, All contract specifications furnished by any contracting agency to bidders or contractors shall contain the Equal Employment Opportunity Clause set forth above and such clause shall be included as a material term of any contract; however, a contracting agency having published rules and regulations which govern all its contracts and which include the Equal Employment Opportunity Clause may incorporate such clause by reference in such agency's individual contracts or contract specifications. By operation of this Part, the Equal Employment Opportunity Clause shall be deemed to be a part of every public contract whether or not such contract is in writing and regardless of whether said clause is physically incorporated therein.

Subcontracts

Pursuant to Section 750.5, the term "subcontract" means any agreement, arrangement or understanding, written or otherwise, between a public contractor and any person under which any portion of the public contractor's obligations under one or more public contracts is performed, undertaken or assumed. The term "subcontract", however, shall not include any agreement, arrangement or understanding in which the parties stand in the relationship of an employer and an employee, or between a bank or other financial institution and its customers.

"Subcontractor" means any person having a subcontract as defined above.

Each public contractor and subcontractor shall in turn include the Equal Employment Opportunity Clause set forth above in each of its subcontracts under which any portion of the contract obligations are undertaken or assumed, said inclusion to be either verbatim or by reference so that the provisions of the clause will be binding upon such subcontractors.

Further, pursuant to Section 5/2-105, Every party to a public contract and every eligible bidder shall:

(1) Refrain from unlawful discrimination and discrimination based on citizenship status in employment and undertake affirmative action to assure equality of employment opportunity and eliminate the effects of past discrimination;

(2) Comply with the procedures and requirements of the Department's regulations concerning equal employment opportunities and affirmative action;

(3) Provide such information, with respect to its employees and applicants for employment, and assistance as the Department may reasonably request;

(4) Have written sexual harassment policies that shall include, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the vendor's internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department and the Commission; (vi) directions on how to contact the Department and Commission; and (vii) protection against retaliation as provided by Section 6-101 of this Act.

A copy of the policies shall be provided to the Department upon request.

8.05.00 Cash Receipts

Various departments, clubs, athletics, food service, bookstore, tuition, and other college sponsored organizations collect money for various purposes.

1. Institutional Regulations

All money collected under the sponsorship of the College must be deposited at the Student Accounts and Payments office.

12.02.00 Insurance

Insurance shall be purchased on a bid or quote basis at least once every five years as determined by the Vice President of Administrative Services.

The District recognizes that premium cost is not the only factor to consider when purchasing insurance and that the quality of coverage, the professional services of a qualified broker, and the financial soundness of the insurance company must also be taken into consideration.

The Board of Trustees (Board) shall purchase with district funds the type and amount of insurance necessary, or shall set aside adequate reserves to self-insure in order, to protect itself as a corporate body, its individual members, its appointed officers, and its employees from financial loss arising out of any claim, demand, suit, or judgment by reason of alleged negligence or other act resulting in accidental injury to any person or property damage within or without the college buildings while the above-named insured are acting in the discharge of their duties within the scope of their employment and/or under the direction of the Board.

13.01.00 Purchasing

It shall be the responsibility of the President through his/her designated representative to ensure that all qualified suppliers have the opportunity to bid or offer for sale on a negotiated basis merchandise or services that are to be purchased by the College. The Board of Trustees (Board) will be guided by the principle that the College should receive the best quality merchandise and services available for the purchase dollar regardless of who the vendor may be.

It shall be the responsibility of the President through the Vice President of Administrative Services or his/her designee to maintain vendor bid lists in the Business & Auxiliary Services office. Additions or removals can be made upon request by any vendor. Vendors may be removed from the vendor bid list as a result of any unsatisfactory performance on any previous contracts.

A. Purchase of Budgeted Items Not Subject to Competitive Bid:

All purchases of items supported by the adopted budget and not subject to competitive bid as required by the Illinois Public Community College Act [110 ILCS 805/3-27.1 as amended] may be made by the Vice President of Administrative Services or his/her designee without advertising for bids and without requiring price quotations. If for any reason competitive bids or price quotations are deemed advisable by the Vice President of Administrative Services, they will be obtained and awards made on the basis of conformance to specifications and the amount of the bids, as well as conformance to state statutes, the Illinois Community College Board (ICCB) and Joliet Junior College purchasing Board Policies and Institutional Procedures.

B. Purchases Subject to Competitive Bidding

All purchases of goods and services shall be awarded by the Board upon the recommendation of the President. When any purchase to be made by the College is subject to competitive bidding as specified by the Public Community College Act [110 ILCS 805/3-27.1 as amended], the Vice President of Administrative Services or his/her designee guarantee due (e.g. sufficient or adequate) advertisement for bids for the sale of those goods and services required by the College. Formal contracts may be any of the following types, as appropriate under the circumstances.

- Cost plus Fixed Fee – or time and material.
- Fixed Price – both parties share the risk.
- Open End – volume price given for orders exceeding a stipulated dollar value to be delivered during the course of the year.

Due (e.g. sufficient or adequate) advertisement for bids shall include, but is not limited to, one public notice at least ten calendar days before the bid date in a newspaper or newspapers or general circulation within Illinois Community College District No. 525. In addition to such public advertisement, bids may be solicited directly from such persons who may be deemed reliable and competent to furnish the item or items required.

All bids must be sealed by the bidder and must be opened by a member of the Vice President of Administrative Services or his/her designee at a public bid opening at which the contents of the bids must be announced. The Vice President of Administrative Services or his/her designee shall prepare a tabulation for consideration for the Board and will make recommendations through the President to the Board. The Board shall award the contract to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality, and serviceability. The Board shall always reserve the right to reject any or all bids.

C. Emergency Purchases or Repairs

Necessary purchases or emergency repairs which require major expenditures of monies otherwise subject to Board approval, but which require prompt action, may be made as an emergency purchase. Such an emergency expenditure must be approved by three-fourths of the members of the Board.

D. Construction Contracts

Contracts for repair, maintenance, remodeling, renovation, or construction, or a single project involving an expenditure in excess of the amount specified by the Illinois Public Community College Act [110 ILCS 805/3-27.1 (j), as amended] shall be awarded on the basis of due advertisement for bids. All bids must be sealed by the bidder and must be opened by the Vice President of Administrative Services or his/her designee at a public bid opening at which the contents of the bid must be announced. The Vice President of Administrative Services or his/her designee shall prepare a tabulation for consideration by the Board and will make recommendations through the President to the Board.

Contracts for repair, maintenance, remodeling, renovation, or construction, or a single project involving an expenditure not in excess of the statutorily specified amount subject to competitive bidding may be awarded by the Vice President of Administrative Services or his/her designee.

E. Professional Services Firms

For the purpose of this policy, professional services shall be defined as the services of individuals, or entities possessing a high degree of professional skill where the ability or fitness of the individual, or entity plays an important part.

No professional services firm shall be considered qualified to respond to a request for proposal (RFP) if a former employee or partner of the firm, or any subsidiary or affiliate thereof that has been employed by Joliet Junior College for two years or less immediately prior to the submission of the RFP, and such employee has or may have the ability to provide input into the final decision making process or whose opinion or expertise is solicited by the Board as part of the final decision making process.

The college will issue a Request for Proposals for professional services contracts with annual expenditures of \$25,000.00 or more at least every five (5) years.

13.01.01 Responsibility of Bidders

The Board will exercise its discretion in determining the responsibility of the bidders and will award the contract to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality, and serviceability.

In the event of tie bids, preferences will be given to persons or firms located within the confines of the college district if they are recognized as qualified and can provide the needed services of all materials on a substantially equal basis with persons located outside of the college district. At all times, the Business and Auxiliary Services office will seek to purchase goods and services in line with officially approved policies of the educational institution in a manner that will be in the best interests of the students attending the college and in the best interests of the taxpayers of the district.

In addition to all other requirements, bidders must comply with the “Responsible Bidder Ordinance” minimum legal requirements:

1. The bidder must be a duly organized legal entity in good standing with the Illinois Secretary of State and in compliance with all laws prerequisite to doing business in Illinois.
2. The bidder must have a valid Federal Tax Identification Number (FEIN) or social security number.
3. The bidder must be an equal opportunity employer.
4. The bidder must provide certificates of insurance indicating the following coverages if called for in the bid solicitation: general liability, workers compensation, completed operations, automobile, hazardous occupation and product liability.
5. The bidder must comply with all provisions of the Illinois Prevailing Wage Act (820 ILCS130), including wages, medical and hospitalization insurance and retirement for those trades covered in the Act.
6. For construction projects over \$25,000, the bidder must provide an apprenticeship and training program that is registered with the United States Department of Labor's Bureau of Apprenticeship and Training or is reasonably equivalent to such programs. The bidder must be compliant with the Illinois Drug-Free Workplace Act 30 ILCS 580.

13.01.02 Consultant Services

Consultant expenses for services rendered to the college will be reimbursed at rates that are reasonable, necessary, and consistent with the level of expertise required, and approved by the President, or appropriate designee, of the college.

Professional service agreements for consulting services will be utilized.

13.02.00 Contract Authorization

It shall be the responsibility of the President through the Vice President of Administrative Services or his/her designee to maintain all contractual agreements in the Administrative Services Division. All new contracts, renewals of contracts, and amendments to contracts are required to be signed for by the Vice President of Administrative Services or his/her designee. Any contract signed with an unauthorized signature will not be deemed binding unless approved in advance by the President through the Vice President of Administrative Services or his/her designee. Contracts include but are not limited to:

- Intergovernmental
- Leases
- Construction
- Professional Services
- Goods and Services
- Affiliation Agreements
- Utilities

Firms and/or individuals employed through said contract must follow the guidelines as set forth in the Board Nepotism Policy.

13.03.00 Inventories

A. Warehouse Supplies

A perpetual inventory of warehouse supplies (copier paper, college stationery/envelopes and gas cylinders) will be maintained for consumable items used in the instructional,

administrative, cafeteria, maintenance and operations departments. The purpose of this inventory will be to purchase items on an as-needed basis and for conservation of materials and supplies. A physical inventory will be performed annually.

B. The physical inventory should be completed before July 15th of each year.

13.04.00 Sale/Disposal of College Property

Property owned or leased by the College shall be used only by College employees in the performance of assigned job duties and responsibilities. College property may not be used by employees for personal profit.

The sale or disposal of all College property deemed surplus or in any other manner not suited or needed for College purposes shall be subject to the approval of the Board of Trustees (Board).

The Board shall be provided with complete information concerning the method or methods to be used in the sale/disposal of that property.

Methods of disposal:

1. The Director of Business & Auxiliary Services will determine whether property is damaged or not working to allow for immediate disposal.
2. Staff and faculty can request items for academic use via the Joliet Junior College (JJC) Portal.
3. Property which is determined to be obsolete for College use shall be advertised for public sale.
4. Following the public sale, remaining unclaimed items will be offered to the following in the order listed:
 - a. In-district public schools,
 - b. Not-for-profit community-based organizations within the JJC district.
5. Any unclaimed items will be disposed of appropriately.

13.06.00 Purchases from Federal Grant Funds

The College follows Federal regulations and standards for the procurement of supplies and other expendable property, equipment, real property and other services.

This policy applies to all purchases for goods or services and all contracts or leases made using Federal funds. Flow-through funds, or funds which are provided for at a federal level but administered by the State of Illinois through a cognizant agency are also governed by this policy.

13.07.00 Disadvantaged Business Enterprises

The College recognizes the importance of increasing the participation of businesses owned by minorities, females and persons with disabilities in public contracts in an effort to overcome the discrimination and victimization such firms have historically encountered. It is the College's policy to promote the economic development of businesses owned by minorities, females and persons with disabilities by setting aspirational goals to award contracts to businesses owned by minorities, females and persons with disabilities for certain services as provided by the Business Enterprise for Minorities, Females and Persons with Disabilities Act, 30ILCS 575/0.01 et seq. (the "Act") and the State of Illinois Business Enterprise Program Council for Minorities, Females, and Persons with Disabilities (the "Council").

In support of this policy, the College will encourage the participation of qualified minority, female and persons with disability owned businesses by advertising, whenever possible, with trade associations, service organizations, minority newspapers and other appropriate media and other organizations focused on the needs of businesses owned by minorities, females and persons with disabilities to alert potential contractors and supplies of opportunities. The College will support key administrative and staff members to attend and participate in training sessions, workshops, conferences and seminars dealing with procurement through qualified minority, female and persons with disability-owned businesses in compliance with the Act.

In furtherance of the above:

1. The College President shall appoint a liaison to the Council;
2. The College Liaison shall file an annual compliance plan with the Council, which shall include a copy of this Policy, signed by the College President, which shall outline and summarize the College's goals for contracting with businesses owned by minorities, females and persons with disabilities for the current fiscal year, the manner in which the College intends to reach these goals, and procedures to support this Policy as specified by the Act;
3. The College Liaison shall file an annual report with the Council;
4. The College Liaison shall provide notice to the Council of proposed contracts for professional and artistic services;
5. The College shall use bid forms identifying the bidder's percentage or disadvantaged business utilization plans; and percentage of business enterprise program utilization plan; and
6. The College shall comply with all other requirements of the Act.

ICCB REGULATIONS

Annual Budget

The budget is a controlled plan to be used in implementing the philosophy and the objectives of the college. Its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level.

Colleges are encouraged to use either of the following budgetary formats: line-item appropriation or program budgeting in conjunction with program performance budgeting (PPB), or zero-based budgeting (ZBB). However, a budgetary crosswalk may be necessary to complete the line-item appropriation by function budget required by the ICCB.

Each local Board of Trustees must adopt a budget for each fiscal year within or before the first quarter of each fiscal year. Moreover, a tentative budget must be available for public inspection for at least 30 days, or ten days for community college districts in cities of over 500,000 inhabitants, prior to final adoption; and at least one public hearing must be held on the tentative budget.

It is anticipated that each district will develop an expanded operational budget that is more detailed than the budget required by the ICCB. Care should be taken that any budget adopted by the local Board of Trustees meets the requirements of Section 3-20.1 of the *Public Community College Act* for community college districts in cities with less than 500,000 inhabitants or Sections 7-8 through 7-16 for other community college districts.

The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. (Section-3-20.1)

The budget shall set forth estimates, by classes, of all current assets and liabilities of each fund of the board as of the beginning of the fiscal year, and the amounts of those assets estimated to be available for appropriation in that year, either for expenditures or charges to be made or incurred during that year or for liabilities unpaid at the beginning thereof. Estimates of taxes to be received from the levies of prior years shall be net, after deducting amounts estimated to be sufficient to cover the loss and cost of collecting those taxes and also deferred collections thereof and abatements in the amount of those taxes extended or to be extended upon the collector's books. (Section 7-9)

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants may transfer among budgeted items in a fund, providing that all transfers do not exceed 10 percent of the total of such fund as set forth in the budget. The local Board of Trustees also may amend the budget by using the same procedure as the original adoption.

One copy of the annual budget in the format prescribed shall be filed with the ICCB no later than October 15.

Certificate of Tax Levy

The language for the Certificate of Tax Levy suggested by Section 3-20.5 of the *Public Community College Act* is included in this section. This certificate must be filed with each county clerk on or before the last Tuesday in December. A copy of the certificate, along with each county clerk's verification of the levy, should be filed with the ICCB no later than January 31. In addition to the adopted annual budget, each college must file with each county clerk, within 30 days of its adoption, the local board's budget resolution and a certified summary of anticipated revenues for the fiscal year. Failure to file these documents authorizes the county clerk to refuse to extend the district's tax levy. Suggested forms for the budget resolution and the summary of anticipated revenues are included as part of this section.

Moreover, when a district levies more than 105 percent of the previous year's tax extensions, the district must have at least one public hearing which may not coincide with the hearing on the tentative budget. The notice must fulfill the following requirements:

The notice shall appear no more than 14 days nor less than (7) seven days prior to the date of the public hearing. The notice shall be no less than one-eighth page in size, and the smallest type used shall be 12 point and shall be enclosed in a black border no less than 1/4 inch wide. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The notice shall state in plain and simple language the following information: (1) the legal name of the taxing district; (2) the commonly known name of the taxing district; (3) the amount of property taxes, exclusive of election costs, extended or estimated to be extended on behalf of the taxing district for the preceding year; (4) the amount of the proposed

levy, exclusive of election costs, for the current year; (5) the percentage increase; and (6) the date, time and place of the public hearing concerning the proposed budget and the proposed levy increase. Such hearing may not coincide with the hearing on the proposed budget of the taxing district.

Any notice which includes information substantially in excess of that specified and required by this Act shall be an invalid notice. (Chapter 120, Section 866)

Additionally, an amended Certificate of Tax Levy may be filed within ten days of notification from the county clerk of the multiplier providing such multipliers will alter the amount of revenue received by the district.

External Audit

Each district is required to submit three copies of its external audit to the ICCB by December 30 following the end of the fiscal year. Required schedules and recommended formats are detailed by the ICCB.

Annual Financial Report

Pursuant to Section 3-22.2 of the *Public Community College Act*, each district is required to publish a financial statement at least once annually prior to December 31 in a newspaper of general circulation in the district, and a copy of this publication must be filed with the ICCB by January 15.

Community College Treasurer's Bond

Each community college treasurer must be bonded. A copy of each bond must be filed with the county clerk(s) and the ICCB.

Requirements for Financial Transactions

The *Public Community College Act* and ICCB rules contain many financial requirements. Although several requirements are highlighted below, you are encouraged to review the *Public Community College Act* and ICCB rules.

Payment of Orders and Bills

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants must approve payment of all bills showing to whom and for what purpose each payment is to be made and to what budgetary item each payment should be debited. The payment's purpose and budgetary line item can be shown by Fiscal Management Manual account codes. College staff should ensure that each item is properly charged to the correct account and that authority exists for such a transaction. For example, custodial salaries and utilities can be paid from the Operations and Maintenance Fund only upon resolution of the local Board of Trustees.

Bidding Policy

Section 3.27.1 of the *Public Community College Act* requires each district to let all contracts for supplies, materials, or work involving an expenditure in excess of \$10,000 to the lowest responsible bidder after due advertisement, excluding the exceptions which are listed in Section 3-27.1 of the Act. The local board may adopt a more restrictive bidding policy.

THE PUBLIC ACT REGULATIONS

805/3-20.1. Adoption of Annual Budget--Contents--Fiscal year

Community college boards are required to adopt a budget before or within the first quarter of a new fiscal year. The budget must "...specify the objects and purposes of each item and amount needed for each object or purpose." The budget must contain a statement of cash on hand at the beginning of a fiscal year, an estimate of cash to be received and expended during the year, and an estimate of cash expected on hand at the end of the fiscal year. Nothing in this section is to be interpreted as a requirement for a district to change its basis or system of accounting. The board is required to establish the fiscal year. The budget "...shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to inspection for at least 30 days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon." Districts are required to publish a notice of the availability of the budget for public inspection, and notice of the public hearing. Finally, this section authorizes the board to "...from time to time make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget." The board may amend the budget by following the same procedures for the original adoption outlined in this section.

805/3-20.2. Additional or Supplemental Budget

If the voters of a community college district approve an increase in the district's tax rate for the Education or Operations and Maintenance Funds after the budget for that period has been adopted, the board may adopt or pass a budget reflecting the supplemental or additional funds to be collected.

805/3-20.3. Expenses Payable from Taxes for Operation and Maintenance of Facilities Purposes and for Purchase of College Grounds--Educational Fund

This section specifies expenditures that must be paid from the amount levied for operations and maintenance purposes. Included are "...obligations incurred for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures, for the rental of buildings and property for community college purposes..." Other expenditures are to be paid from the Educational Fund.

805/3-20.5. Determination of Amount to be Raised by Tax for Educational Purposes and for Operations and Maintenance of Facilities Purposes--Certificate of Tax Levy

Each year, the college must determine the amount of funds to be raised by the tax levy for the ensuing year. These amounts must be certified by the board and submitted to the county clerk before the last Tuesday in December each year. Suggested language for the Certificate of Tax Levy is also included in this section.

805/3-20.6. Districts in Two or More Counties--Determination of Amounts--Certificates of Tax Levy

If a college district lies in two or more counties, the Certificate of Tax Levy must be filed with each of the county clerks within the district. Each county clerk is then to determine the portion of

the district valuation that lies within the county and provide this information to the county clerk where the institution is located. Based on the levy certification, the county clerk will determine the tax rates for all of the counties.

805/3-27. Payment of Orders and Bills--Revolving Funds--Collection of Funds

The board may include in the authorized minutes a list of bills approved for payment, showing to whom and for what purpose the debt was incurred. This does not preclude the board from authorizing a voucher system or other system in accordance with the State Board. The board may establish revolving funds, providing they are in the custody of a bonded employee and are subject to annual audit by a licensed public accountant.

805/2-27.1. Contracts

Contracts for the purchase of supplies, materials, or work exceeding \$10,000 are awarded to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality, and serviceability. Several exceptions to this rule are noted in this section, including (1) services of individuals possessing a high degree of professional skill, (2) contracts for printing financial reports, (3) contracts for printing or engraving bonds or other debt instruments, (4) and many others as outlined in the statute. This section also includes procedures for awarding contracts through the sealed bid process.

805/3-33.5. Working Cash Fund--Monies Derived from Bonds--State and Federal Funds

Funds raised by the sale of working cash bonds must be maintained in a separate fund, and they are not to be appropriated in the annual budget. The board may transfer from the Working Cash Fund in anticipation of the receipt of federal or state funds, but the debt to the Working Cash Fund must be satisfied.

805/3-33.6. Working Cash Fund--Transfers of Monies--Abolition of Fund

Transfers from the Working Cash Fund to the Education or Operations and Maintenance Fund may be made only by board resolution. This section also specifies the terms of such a resolution. The board may also issue a resolution to abolish the Working Cash Fund and direct the treasurer as to directing the transfer. If it is abolished, a district may not establish another Working Cash Fund without voter approval. Interest earned by the fund may be transferred to the Education or Operations and Maintenance Fund by board resolution.

Measurement Focus, Basis of Accounting, and Basis of Presentation

The district is a special-purpose government engaged only in business-type activities. Therefore, the district's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

For both budget and financial reporting, summer session revenues and expenditures are deferred and reported in the succeeding fiscal year in which the program is predominantly conducted. This

is considered an immaterial difference from accrual accounting primarily because it is consistently applied from year to year.

Cash and Cash Equivalents

For purposes of reporting cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

Investments

All investments are carried at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases.

Receivables

All receivables are expected to be received within one year.

Inventories

Inventories consist primarily of supplies and items held for resale by the bookstore. Inventories of supplies are reported at cost and inventories held for resale are valued at the lower of cost or market, on a first-in, first-out basis. The cost is recorded as an expense at the time individual inventory items are utilized or sold.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are accounted for under the purchases method.

Noncurrent Restricted Cash and Cash Equivalents and Restricted Investments

Noncurrent restricted assets include (a) cash and claims to cash that are restricted as to withdrawal or use for other than current operations, (b) resources that are designated for expenditure in the acquisition or construction of noncurrent assets, or (c) resources that are segregated for the liquidation of long-term debts.

Capital Assets

Capital assets include buildings, property, equipment and infrastructure assets, such as roads. Capital assets are defined by the District as assets with an initial unit cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their acquisition value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Interest incurred during the construction of capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period. Straight-line depreciation is used based on the following estimated useful lives:

Buildings and improvements	15 – 40 years
Furniture and equipment	4 – 10 years
Improvements other than buildings	20 years

Compensated Absences

Vacation leave can be accumulated up to 240 hours. Sick leave does not vest and is accumulated at a rate of twenty (20) days per year, with a maximum of 420 days. All vacation leave which is earned during the year is reported as an expense and as a liability.

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 University 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.

Unearned Revenue

Unearned tuition revenue represents that portion of tuition and other fees received before June 30, 2023, but applicable to sessions occurring after June 30, 2023. Unearned government claims and grants represent monies received before all eligibility requirements imposed by the provider have been met.

Property Taxes

Property taxes are levied each year on the basis of the equalized assessed property values in the district as of January 1 of that year. Assessed values are established by each of the respective counties. Property taxes are billed and collected by the various counties included within the district's boundaries. These taxes are assessed in December and become an enforceable lien on the property as of the preceding January 1. A reduction for collection losses, based on historical collection experience, has been provided to reduce the taxes receivable to the estimated amount to be collected.

Property taxes are recognized as revenue on the accrual basis of accounting. The property tax levy to be passed in December 2022 is recognized as a receivable and revenue for the year ended June 30, 2023.

Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are amortized over the life of the applicable bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed at the time of issuance.

Net Position

Net positions are classified as follows:

Net Investment in Capital Assets: Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, less any unspent debt proceeds.

Restricted Net Position: Consists of net position that has constraints placed on their use either by 1) external groups such as creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position: All other net positions that do not meet the definition of “restricted” or “net invested in capital assets.”

When both restricted and unrestricted resources are available for use, the District uses restricted resources first and then unrestricted resources as they are needed.

Enterprise Activity Accounting and Financial Reporting

In accounting for and reporting on its business-type (enterprise) activities, the district has elected to apply all applicable Governmental Accounting Standards Board (GASB) pronouncements and has elected not to follow Financial Accounting Standards Board pronouncements issued after November 30, 1989.

Classification of Revenues and Expenses

Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees and (2) sales and service fees. Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as local property taxes, state appropriations, most federal, state, and local grants, and interest.

Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. Expenses not meeting this definition are reported as non-operating expenses.

Basis of Budgeting

The accounting policies of the college conform to generally accepted accounting principles as accepted in the United States applicable to colleges and universities as well as those prescribed by the Illinois Community College Board (ICCB). The following is a summary of the more significant policies:

In December 1998, the Government Accounting Standards Board (GASB) released Statement No. 33 “Accounting and Financial Reporting For Nonexchange Transactions,” which revised reporting of property tax revenue. In June 1999, GASB approved Statement No. 34 “Basic Financial Statements and Management Discussion and Analysis for State and Local Governments,” followed by Statement No. 35 “Basic Financial Statements and Management’s Discussion and Analysis for Public College and Universities.” The change in financial statement presentation provides a comprehensive one-column portrait of the total government.

The college’s budgetary basis of accounting differs from generally accepted accounting principles (GAAP) as follows: 1) Though budgeted, capital and equipment expenditures greater than \$5,000 will be eliminated from the statement of revenues, expenses and changes in net assets. Depreciation expense will be reflected. 2) Internal service and intra-agency (primarily health insurance charges) revenue and expenditures, while budgeted, will be eliminated for financial reporting. 3) For financial statement purposes, the college reports restricted and unrestricted net assets. For budgetary purposes, fund balances are reported, which encompass both of these categories.

Fund Groups

For budgetary control and to comply with legal regulations, the college’s accounts are organized into funds and account groups, each of which is considered a separate accounting entity. Expenditures within each fund are further delineated by function and object to more fully reflect the planned activities of the fund.

The college adopts legal budgets for all governmental fund types.

<u>Fund Type</u>	<u>Fund</u>	<u>Fund #</u>
<u>Governmental</u>		
General	Education	01
	Operations and Maintenance	02
Special Revenue	Restricted Purpose–Grants/Contract Etc.	06
	Audit	11
	Liability, Protection and Settlement – Tort	12
Debt Service Fund	Bond and Interest	04
Capital Projects Fund	Operations and Maintenance (Restricted)	03
<u>Proprietary</u>		
	Auxiliary Enterprise	05
	Self-Insurance	23
<u>Fiduciary</u>		
	Working Cash	07

The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established for each individual fund rather than the fund group and within the fund by object and function (which is the legal budget organization). Managers at all levels are charged with continuously monitoring expenditures within their programs. While the exact legal limits on expenditures are established by the amounts in the legal budget (within the 10 percent transfer limitation), the usual management practice is to monitor expenditures by program and by line item

within the program. Minor unfavorable variances may be permitted on a case-by-case basis after appropriate review; significant variances require prior approval and may be compensated through budget adjustments. The controller monitors expenditures to ensure compliance with the legal budget requirements and limitations and with college policy on fiscal management. (See also “Budget Process.”)

The college also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at the end of each year; however, encumbrances are generally reauthorized as part of the following year’s budget.

Expenditure Controls

Overall responsibility for budget management lies with the Vice President of Finance & Administrative Services. Day-to-day oversight is the responsibility of the controller.

Budget Managers

All funds of the college are divided into cost or responsibility centers. A budget manager is assigned to each center and has authority for approving expenditures from this center.

Requisitions

Expenditures are generally processed via a requisition form. Once approved by the budget manager, the requisition flows to the appropriate Vice President or the President for approval, if in excess of \$20,000, before going to the director of administrative and auxiliary services for final approval. Additionally, the director of administrative and auxiliary services approves that bidding requirements and other legal restrictions have been met along with funding availability and account coding.

Purchase Orders

Once a requisition contains all necessary approvals, a purchase order is created.

Encumbrances

Once purchase orders are approved, they are encumbered against the current year’s funds. Encumbrances reduce the balance of budgetary funds available for future expenditures. While salaries cannot currently be encumbered, several other controls exist to prevent over-expenditure in these areas.

Budget Adjustments

Because a budget is only a plan, it is usually necessary to allow transfers between accounts during the year. This maintains the budget as a viable working plan and also helps to monitor the overall status of budget funds and the extent to which they have been appropriately authorized. Working within the guidelines/regulations noted below, all budget adjustments also follow a similar approval process to the requisition. The primary difference is that the controller must approve all budget adjustments and Senior Leadership Team must approve all adjustments involving salary lines.

Management Information Reports

Each month, budget managers receive reports detailing current and year-to-date expenditures, encumbrances, and original and remainder budget balances for each account in their various centers of responsibility. These reports reflect both function and object perspectives. Budget adjustments made during the month are also reflected.

Detailed reports are prepared monthly for the Board of Trustees. These reports include comparisons by fund of actual expenditures against budgets by function and object; revenue receipts against budget; total salary commitments against budget; and cash and investment balances. Additionally, the report includes a listing of bills paid by fund. The board is asked to review and approve these monthly reports.

The monitoring of revenue is a crucial component of the management of the budget. In the event of an unexpected decline in revenue, certain non-essential expenses would be the first to be identified and frozen to ensure a balanced budget at year-end.

Additionally, day-to-day operations require the use of various management information reports by the controller and Vice President of Administrative Services. All budget managers have daily access to an online database query of the detail of expenditures and budget transactions under their control.

TUITION AND FEE HISTORY

Fiscal Year	Tuition Per Cr. Hr.	Student Fee	Technology Fee	Capital Assessment		Total	%	ICCB Average	
				Fee	Fee			Tuition and Fees	%
2025-26	\$ 116.00	\$ 4.00	\$ 10.00	\$ 21.00	\$ 151.00	0.00%	NA		
2024-25	116.00	4.00	10.00	21.00	151.00	0.00%	159.97	1.90%	
2023-24	116.00	4.00	10.00	21.00	151.00	0.00%	156.98	2.29%	
2022-23	116.00	4.00	10.00	21.00	151.00	2.03%	153.46	1.72%	
2021-22	113.00	4.00	10.00	21.00	148.00	0.00%	150.87	1.02%	
2020-21	113.00	4.00	10.00	21.00	148.00	0.00%	149.34	1.58%	
2019-20	113.00	4.00	10.00	21.00	148.00	1.37%	147.01	1.84%	
2018-19	113.00	4.00	8.00	21.00	146.00	1.39%	144.36	2.56%	
2017-18	113.00	4.00	6.00	21.00	144.00	15.20%	140.76	5.50%	
2016-17	94.00	4.00	6.00	21.00	125.00	8.70%	133.42	6.32%	
2015-16	84.00	4.00	6.00	21.00	115.00	0.00%	125.49	5.66%	
2014-15	84.00	4.00	6.00	21.00	115.00	3.60%	118.77	5.43%	
2013-14	80.00	4.00	6.00	21.00	111.00	3.74%	112.65	4.41%	
2012-13	80.00	4.00	6.00	17.00	107.00	3.88%	107.89	3.85%	
2011-12	76.00	4.00	6.00	17.00	103.00	0.00%	103.89	5.73%	
2010-11	76.00	4.00	6.00	17.00	103.00	10.75%	98.26	10.57%	
2009-10	67.00	4.00	6.00	16.00	93.00	5.68%	88.87	5.75%	
2008-09	64.00	4.00	6.00	14.00	88.00	15.79%	84.04	6.89%	
2007-08	62.00	3.00	6.00	5.00	76.00	4.11%	78.62	6.19%	
2006-07	60.00	3.00	5.00	5.00	73.00	2.82%	74.04	5.89%	
2005-06	58.00	3.00	5.00	5.00	71.00	4.41%	69.92	10.86%	
2004-05	56.00	3.00	5.00	4.00	68.00	12.40%	63.07	6.09%	
2003-04	51.00	3.00	4.50	2.00	60.50	8.04%	59.45	8.80%	
2002-03	49.00	3.00	4.00	-	56.00	0.00%	54.64	6.47%	
2001-02	49.00	3.00	4.00	-	56.00	5.66%	51.32	3.61%	
2000-01	46.00	3.00	4.00	-	53.00	3.92%	49.53	4.69%	
1999-00	44.00	3.00	4.00	-	51.00	4.08%	47.31	4.00%	
1998-99	42.00	3.00	4.00	-	49.00	6.52%	45.49	3.74%	
1997-98	41.00	3.00	2.00	-	46.00	4.55%	43.85	4.31%	
1996-97	39.00	3.00	2.00	-	44.00	4.76%	42.04	4.29%	
1995-96	39.00	3.00	-	-	42.00	7.69%	40.31	3.17%	
1994-95	36.00	3.00	-	-	39.00	8.33%	39.07	4.21%	
1993-94	33.00	3.00	-	-	36.00	5.88%	37.49	NA	
1992-93	31.00	3.00	-	-	34.00	6.25%	NA	NA	
1991-92	29.00	3.00	-	-	32.00	10.34%	NA	NA	
1990-91	26.00	3.00	-	-	29.00	16.00%	NA	NA	
1989-90	23.00	2.00	-	-	25.00	0.00%	NA	NA	
1988-89	23.00	2.00	-	-	25.00	8.70%	NA	NA	
1987-88	21.00	2.00	-	-	23.00	15.00%	NA	NA	
1986-87	18.00	2.00	-	-	20.00	0.00%	NA	NA	
1985-86	18.00	2.00	-	-	20.00	0.00%	NA	NA	
1984-85	18.00	2.00	-	-	20.00	0.00%	NA	NA	
1983-84	18.00	2.00	-	-	20.00	25.00%	NA	NA	
1982-83	15.00	1.00	-	-	16.00	14.29%	NA	NA	
1981-82	13.00	1.00	-	-	14.00	0.00%	NA	NA	
1980-81	13.00	1.00	-	-	14.00	0.00%	NA	NA	
1979-80	13.00	1.00	-	-	14.00	0.00%	NA	NA	
1978-79	13.00	1.00	-	-	14.00	0.00%	NA	NA	
1977-78	13.00	1.00	-	-	14.00	0.00%	NA	NA	
1976-77	13.00	1.00	-	-	14.00	7.69%	NA	NA	
1975-76	12.00	1.00	-	-	13.00	18.18%	NA	NA	
1974-75	10.00	1.00	-	-	11.00	0.00%	NA	NA	
1973-74	10.00	1.00	-	-	11.00	0.00%	NA	NA	
1972-73	10.00	1.00	-	-	11.00	40.49%	NA	NA	
1970-72	7.00	0.83	-	-	7.83	0.00%	NA	NA	
1969-70	7.00	0.83	-	-	7.83	2.09%	NA	NA	
1968-69	7.00	0.67	-	-	7.67	-28.12%	NA	NA	
1966-68	10.00	0.67	-	-	10.67		NA	NA	

N/A - Information not available.

COMMUNITIES SERVED

Braceville	Mazon
Braidwood	Millington
Bolingbrook	Minooka
Carbon Hill	Mokena
Channahon	Morris
Coal City	New Lenox
Crest Hill	Newark
Custer Park	Odell
Diamond	Orland Park
Dwight	Peotone
East Brooklyn	Plainfield
Eileen	Plattville
Elwood	Ransom
Essex	Ritchie
Frankfort	Rockdale
Gardner	Romeoville
Godley	Tinley Park
Joliet	Shorewood
Kinsman	So. Wilmington
Lemont	Symerton
Lisbon	Verona
Lockport	Wilton Center
Manhattan	Wilmington
Marley	

STUDENT ENROLLMENT AND DEMOGRAPHIC STATISTICS

Fall	Fall Enrollment				Gender		Attendance		Enrollment Status			
	Head Count	% Change	FTE	% Change	Male	Female	Full Time	Part Time	Continuing Student	New	Transfer	Re-Admit
2024	14,414	46.14%	7,484	22.11%	44%	56%	27%	73%	50%	8%	2%	10%
2023	9,863	(3.42%)	6,129	2.00%	45%	55%	38%	62%	71%	11%	2%	13%
2022	10,212	(11.59%)	6,009	(6.11%)	44%	56%	35%	65%	64%	10%	2%	14%
2021	11,551	12.51%	6,400	1.46%	43%	57%	32%	68%	58%	26%	2%	14%
2020	10,267	(28.29%)	6,308	(21.37%)	41%	59%	38%	62%	64%	18%	2%	16%
2019	14,318	(2.77%)	8,022	(1.57%)	44%	56%	33%	67%	53%	30%	3%	14%
2018	14,726	(1.23%)	8,150	(3.88%)	45%	55%	32%	68%	52%	32%	2%	14%
2017	14,910	(3.07%)	8,479	(2.11%)	47%	53%	33%	67%	53%	30%	2%	15%
2016	15,383	2.94%	8,662	(0.43%)	46%	54%	33%	67%	51%	31%	2%	16%
2015	14,944	(5.27%)	8,699	(3.56%)	45%	55%	36%	64%	54%	27%	2%	17%

Ten Year Average	0.59%	(1.35%)
Five Year Average	3.07%	(0.38%)

ILLINOIS COMMUNITY COLLEGE BOARD FUNDING

	<u>2024-25</u>	<u>2023-24</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>
Education Fund										
Credit Hour	9,750,000	9,000,000	9,010,226	9,004,185	8,287,220	7,917,040	7,001,500	6,883,900	7,868,480	2,139,220
Square Footage	-	-	-	-	-	-	-	-	-	-
Hold Harmless	-	-	-	-	-	-	-	-	-	-
Career and Technical Education	700,000	700,000	779,548	728,134	711,800	658,950	628,980	574,857	651,073	-
Performance Based	-	-	-	3,860	15,000	1,835	7,650	6,025	-	-
Total	<u>10,450,000</u>	<u>9,700,000</u>	<u>9,789,774</u>	<u>9,736,179</u>	<u>9,014,020</u>	<u>8,577,825</u>	<u>7,638,130</u>	<u>7,464,782</u>	<u>8,519,553</u>	<u>2,139,220</u>
	<u>7.73%</u>	<u>-0.92%</u>	<u>0.55%</u>	<u>8.01%</u>	<u>5.09%</u>	<u>12.30%</u>	<u>2.32%</u>	<u>-12.38%</u>	<u>298.26%</u>	<u>-73.57%</u>

COMPARISON OF TAX AND STATE REVENUE BY COLLEGES

	2022 Tax Rate	Equalized Assessed Valuation (EAV)	Tax Extension	2022 Population	Tax Dollars Per District Resident	Tax Rate Restricted Under PTELL	Annual FTE Fiscal 2023	Tax Dollars Per FTE	Fiscal 2024 Equalization/ Legislative Add-On Grant	Fiscal 2024 Operating Grants	Total State Grants	State Grants Per FTE	Tax and State Grants Per FTE
Oakton	0.2482	24,377,933,436	60,506,031	472,124	128.00	Yes	5,238	11,551	-	6,170,873	6,170,873	1,178	12,729
South Suburban	0.6257	3,623,055,872	22,669,461	250,541	90.00	Yes	2,033	11,151	272,500	2,233,525	2,506,025	1,233	12,384
Lake County	0.2959	27,454,055,999	81,236,552	684,188	119.00	Yes	7,915	10,264	-	9,933,386	9,933,386	1,255	11,519
Elgin	0.4225	14,661,803,557	61,946,120	451,859	137.00	Yes	5,920	10,464	50,000	6,369,254	6,419,254	1,084	11,548
Waubensee	0.4639	11,896,795,257	55,189,233	403,113	137.00	Yes	5,602	9,852	50,000	6,086,031	6,136,031	1,095	10,947
Harper	0.4526	20,857,855,365	94,402,653	522,299	181.00	Yes	8,183	11,536	-	10,128,298	10,128,298	1,238	12,774
Kishwaukee	0.6071	2,882,928,245	17,502,257	107,978	162.00	No	1,620	10,804	1,987,870	2,128,120	4,115,990	2,541	13,345
Kankakee	0.4843	2,971,454,441	14,390,754	128,830	112.00	No	1,542	9,333	1,117,670	2,068,121	3,185,791	2,066	11,399
Illinois Valley	0.3591	3,990,606,879	14,330,269	141,939	101.00	No	1,652	8,674	50,000	2,234,631	2,284,631	1,383	10,057
Joliet	0.2872	25,173,025,238	72,296,928	734,761	98.00	Yes	7,742	9,338	-	9,927,503	9,927,503	1,282	10,620
McHenry	0.3052	9,442,031,883	28,817,081	268,639	107.00	Yes	5,081	5,672	4,188,350	5,335,629	9,523,979	1,874	7,546
Morton	0.5902	1,951,118,436	11,515,501	154,702	74.00	Yes	2,188	5,263	4,421,230	2,675,787	7,097,017	3,244	8,507
DuPage	0.1975	51,183,653,235	101,087,715	1,039,203	97.00	Yes	13,851	7,298	-	16,989,742	16,989,742	1,227	8,525
Prairie State	0.4751	3,535,665,365	16,797,946	201,561	83.00	Yes	2,222	7,560	60,450	2,571,664	2,632,114	1,185	8,745
Moraine Valley	0.3503	11,649,102,061	40,806,805	399,476	102.00	Yes	7,014	5,818	5,673,850	8,841,919	14,515,769	2,070	7,888
Triton	0.3082	10,022,141,603	30,888,240	320,277	96.00	Yes	5,459	5,658	-	6,214,213	6,214,213	1,138	6,796
Peer Average	0.4046	14,104,576,680	45,273,972	392,593	114.00		5,204	8,765				1,568	10,333

ASSESSED VALUE AND TAX LEVY OF TAXABLE PROPERTY

Last Ten Fiscal Years

Year of Levy	Tax Rates	Assessed Valuation	%	\$	Tax Levy %	Current Year Taxes Collected	Percent of Levy Collected
2023	0.2818	\$ 27,455,976,498	9.04%	\$ 77,342,496	6.97%	\$ 35,087,863	45.37%
2022	0.2872	\$ 25,179,311,218	6.87%	\$ 72,304,206	7.65%	\$ 32,181,382	44.51%
2021	0.2851	23,561,106,561	8.29%	67,163,408	5.09%	66,771,384	99.42%
2020	0.2893	22,797,857,792	4.78%	65,956,640	3.20%	65,622,226	99.49%
2019	0.2938	21,757,444,189	4.42%	63,912,470	4.73%	63,662,831	99.61%
2018	0.2928	20,836,797,570	4.41%	61,027,313	2.13%	60,787,724	99.61%
2017	0.2995	19,956,025,602	5.36%	59,754,362	1.76%	59,621,907	99.78%
2016	0.3101	18,940,156,942	4.99%	58,718,081	5.77%	58,512,128	99.65%
2015	0.3078	18,040,252,901	1.94%	55,515,001	1.67%	55,274,230	99.57%
2014	0.3086	17,696,962,322	(0.86%)	54,603,348	3.55%	54,352,004	99.54%
Ten-Year Average Increase (Decrease)			4.92%		4.25%		88.65%
Five-Year Average Increase (Decrease)			8.64%		6.31%		117.56%

Note: Assessed value is computed by various county clerks' offices and is equal to approximately one-third of the estimated actual value.

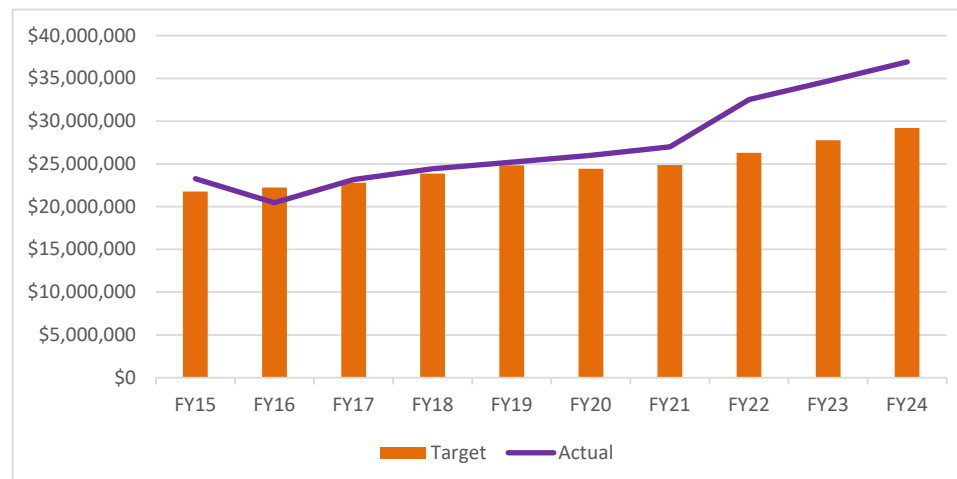
Sources: The County Clerk's Office of Cook, Grundy, Kankakee, Kendall, LaSalle, Livingston, and Will Counties.

FUND BALANCES - BUDGETARY BASIS

Last Ten Fiscal Years

Fiscal Year	Education	Operation & Maintenance	Operation & Maintenance Restricted	Liability, Protection, & Settlement	Health Insurance
2024	\$ 29,913,361	\$ 7,016,517	\$ 63,119,787	\$ 996,664	\$ 18,344,588
2023	\$ 27,896,914	\$ 6,811,561	\$ 50,311,827	\$ 974,990	\$ 17,203,419
2022	26,172,472	6,339,490	36,277,433	968,799	16,767,332
2021	21,569,507	5,415,094	33,346,721	846,738	17,278,448
2020	20,764,579	5,236,711	29,319,098	829,505	16,308,108
2019	20,137,463	5,056,524	21,264,123	835,804	12,999,036
2018	19,447,239	4,995,329	11,736,688	884,766	10,049,257
2017	18,172,657	4,993,918	13,259,507	1,222,224	8,382,786
2016	15,559,808	4,899,445	49,599,259	1,484,398	6,915,508
2015	18,675,671	4,606,977	85,987,209	1,476,116	5,986,565
10 year Ave.	\$ 18,839,631.00	\$ 4,835,504.90	\$ 33,110,186.50	\$ 952,334.00	\$ 11,189,045.90

Source: Annual audited financial statements.



Per Board Policy 8.01.07

To maintain an operating (Education + O&M) fund balance of 25% of revenues.

DEMOGRAPHIC DATA - JOLIET JUNIOR COLLEGE DISTRICT 525

District Land Area

1,442 Square miles

Total Population

2020 733,762

2024 735,000

Change 2020-2024: 1,238

% Change 2020-2024: 0.2%

% Annual Rate 2020-2024: 0.0%

Race

% White 49.0%

% Black 10.0%

% Asian/ Pac. Isl. 3.0%

% Hispanic or Latino 33.0%

% Am/ Ind/AK Native 1.0%

% Unknown/Other 4.0%

Gender

% Males 44.0%

% Females 56.0%

Age

% 16 and Under 1.0%

% 17 to 20 52.0%

% 21 to 55 45.0%

% 56 and Over 2.0%

Households

2020 241,498

2040 393,148

Change 2020-2040: 151,650

% Change 2020-2040: 62.8

% Annual Rate 2020-2040: 3.0

Median Home Value \$224,600

Household Income

5-Yr Estimate \$81,438

Persons Below Poverty

5-Yr Estimate 7.0%

Education Level Age 25+

Associate's Degree or Less 67.0%

At Least Bachelor's Degree 33.0%

Workforce

2020 306,268

2030 340,724

Change 2020-2030: 34,456

% Change 2020-2030: 11.3%

% Annual Rate 2020-2030: 0.5%

Consumer Spending*

Total Household Expenditure 118

Contributions 124

Insurance 124

Clothing 119

Education 125

Entertainment 120

Food 116

Health Care 113

Household Furnishings 122

Shelter 119

Household Operations 124

Other 115

Personal Care 117

Reading 118

Tobacco 107

Transportation 118

Utilities 113

Gifts 122

*National Average is 100

ENROLLMENT BY ETHNICITY

FALL 2001-2024

Ethnicity Count	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
African-American	1,136	1,405	1,343	1,242	1,369	1,318	1,356	1,495	1,599	1,852	1,884	1,713	1,705	1,547	1,486	1,455	1,461	1,511	1,474	1,009	1,072	970	1,022	1,577
Native-American	31	22	33	18	36	21	25	28	31	90	89	138	176	150	121	119	86	76	58	41	38	54	49	84
Asian	222	213	278	279	332	346	353	394	393	420	385	374	426	448	430	491	452	463	460	314	380	335	316	412
Latino	1,434	1,614	1,756	1,493	1,882	2,009	2,015	2,150	2,165	2,782	3,013	3,369	3,747	3,585	3,705	4,025	4,057	4,128	4,172	2,944	3,403	3,169	3,310	4,718
White	9,236	9,620	9,810	9,703	9,385	9,217	9,390	10,011	10,157	9,956	9,444	9,535	10,411	9,633	8,835	8,966	8,534	8,237	7,823	5,720	6,374	5,384	4,815	6,942
Non-Resident Alien	30	30	25	16	18	13	10	10	13	8	10	2	3	6	7	3	4	2	2	4	3	4	1	2
Unknown/Other	0	0	0	0	0	0	0	0	930	568	497	458	402	407	360	324	316	309	329	235	281	296	350	679
TOTAL	12,089	12,904	13,245	12,751	13,022	12,924	13,149	14,088	15,288	15,676	15,322	15,589	16,870	15,776	14,944	15,383	14,910	14,726	14,318	10,267	11,551	10,212	9,863	14,414

Ethnicity %	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
African-American	9.4%	10.9%	10.1%	9.7%	10.5%	10.2%	10.3%	10.6%	10.5%	11.8%	12.3%	11.0%	10.1%	9.8%	9.9%	9.5%	9.8%	10.3%	10.3%	9.8%	9.3%	9.5%	10.4%	10.9%
Native-American	0.3%	0.2%	0.2%	0.1%	0.3%	0.2%	0.2%	0.2%	0.2%	0.6%	0.6%	0.9%	1.0%	1.0%	0.8%	0.8%	0.6%	0.5%	0.4%	0.4%	0.3%	0.5%	0.5%	0.6%
Asian	1.8%	1.7%	2.1%	2.2%	2.5%	2.7%	2.7%	2.8%	2.6%	2.7%	2.5%	2.4%	2.5%	2.8%	2.9%	3.2%	3.0%	3.1%	3.2%	3.1%	3.3%	3.3%	3.2%	2.9%
Latino	11.9%	12.5%	13.3%	11.7%	14.5%	15.5%	15.3%	15.3%	14.2%	17.7%	19.7%	21.6%	22.2%	22.7%	24.8%	26.2%	27.2%	28.0%	29.1%	28.7%	29.5%	31.0%	33.6%	32.7%
White	76.4%	74.6%	74.1%	76.1%	72.1%	71.3%	71.4%	71.1%	66.4%	63.5%	61.6%	61.2%	61.7%	61.1%	59.1%	58.3%	57.2%	55.9%	54.6%	55.7%	55.2%	52.7%	48.8%	48.2%
Non-Resident Alien	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Unknown/Other	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.1%	3.6%	3.2%	2.9%	2.4%	2.6%	2.4%	2.1%	2.1%	2.1%	2.3%	2.3%	2.4%	2.9%	3.5%	4.7%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Minorities Count	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
African-American	1,136	1,405	1,343	1,242	1,369	1,318	1,356	1,495	1,599	1,852	1,884	1,713	1,705	1,547	1,486	1,455	1,461	1,511	1,474	1,009	1,072	970	1,022	1,577
Native-American	31	22	33	18	36	21	25	28	31	90	89	138	176	150	121	119	86	76	58	41	38	54	49	84
Asian	222	213	278	279	332	346	353	394	393	420	385	374	426	448	430	491	452	463	460	314	380	335	316	412
Latino	1,434	1,614	1,756	1,493	1,882	2,009	2,015	2,150	2,165	2,782	3,013	3,369	3,747	3,585	3,705	4,025	4,057	4,128	4,172	2,944	3,403	3,169	3,310	4,718
Non-Resident Alien	30	30	25	16	18	13	10	10	13	8	10	2	3	6	7	3	4	2	2	4	3	4	1	2
TOTAL	2,853	3,284	3,435	3,048	3,637	3,707	3,759	4,077	4,201	5,152	5,381	5,596	6,057	5,736	5,749	6,093	6,060	6,180	6,166	4,312	4,896	4,532	4,698	6,793

Minorities %	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
African-American	39.8%	42.8%	39.1%	40.7%	37.6%	35.6%	36.1%	36.7%	38.1%	35.9%	35.0%	30.6%	28.1%	27.0%	25.8%	23.9%	24.1%	24.4%	23.9%	23.4%	21.9%	21.4%	21.8%	23.2%
Native-American	1.1%	0.7%	1.0%	0.6%	1.0%	0.6%	0.7%	0.7%	0.7%	1.7%	1.7%	2.5%	2.9%	2.6%	2.1%	2.0%	1.4%	1.2%	0.9%	1.0%	0.8%	1.2%	1.0%	1.2%
Asian	7.8%	6.5%	8.1%	9.2%	9.1%	9.3%	9.4%	9.7%	9.4%	8.2%	7.2%	6.7%	7.0%	7.8%	7.5%	8.1%	7.5%	7.5%	7.5%	7.3%	7.8%	7.4%	6.7%	6.1%
Latino	50.3%	49.1%	51.1%	49.0%	51.7%	54.2%	53.6%	52.7%	51.5%	54.0%	56.0%	60.2%	61.9%	62.5%	64.4%	66.1%	66.9%	66.8%	67.7%	68.3%	69.5%	69.9%	70.5%	69.5%
Non-Resident Alien	1.1%	0.9%	0.7%	0.5%	0.5%	0.4%	0.3%	0.2%	0.3%	0.2%	0.2%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Overall Count Percent	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
Minorities	2,853	3,284	3,435	3,048	3,637	3,707	3,759	4,077	4,201	5,152	5,381	5,596	6,057	5,736	5,749	6,093	6,060	6,180	6,166	4,312	4,896	4,532	4,698	6,793
Total Enrollment	12,089	12,904	13,245	12,751	13,022	12,924	13,149	14,088	15,288	15,676	15,322	15,589	16,870	15,776	14,944	15,383	14,910	14,726	14,318	10,267	11,551	10,212	9,863	14,414
% Minority	23.6%	25.4%	25.9%	23.9%	27.9%	28.7%	28.6%	28.9%	27.5%	32.9%	35.1%	35.9%	35.9%	36.4%	38.5%	39.6%	40.6%	42.0%	43.1%	42.0%	42.4%	44.4%	47.6%	47.1%

Minority	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024
Minority	2,853	3,284	3,435	3,048	3,637	3,707	3,759	4,077	4,201	5,152	5,381	5,596	6,057	5,736	5,749	6,093	6,060	6,180	6,166	4,312	4,896	4,532	4,698	6,793

STUDENTS AT A GLANCE

ALL STUDENTS				
Fall Semester	Head Count		FTE	
	JJC	All Illinois*	JJC	All Illinois*
2014	15,776	336,102	9,020	194,485
2015	14,944	316,155	8,699	183,870
2016	15,383	304,173	8,662	176,797
2017	14,910	293,417	8,479	170,303
2018	14,726	283,415	8,150	164,405
2019	14,318	271,336	8,022	157,873
2020	10,267	233,777	6,308	138,237
2021	11,551	230,490	6,399	132,358
2022	10,212	233,758	6,008	132,913
2023	9,863	246,931	6,125	140,029
2024	14,414	265,267	7,484	149,469

Change 2014-2024	Head Count		FTE	
	JJC	All Illinois	JJC	All Illinois
Number Change	-1,362	-70,835	-1,536	-45,016
Percent Change	-8.6%	-21.1%	-17.0%	-23.1%

FALL 2014-2024 ENROLLMENT BY AGE, RACE, GENDER, & STATUS												
Fall Semester	African-Am.	Nat-Am.	Asian	Latino	White	Non-Res. Alien	All Minority	Male	Female	Avg. Age	Full-Time	Part-Time
2014	1,486	121	430	3,705	8,835	7	5,749	6,790	8,154	23.9	5,327	9,617
2015	1,455	119	491	4,025	8,966	3	6,093	7,052	8,331	23.4	5,130	10,253
2017	1,461	86	452	4,057	8,534	4	6,060	6,948	7,962	23.5	4,924	9,986
2018	1,511	76	463	4,128	8,237	2	6,180	6,573	8,153	23.1	4,685	10,041
2019	1,474	58	460	4,172	7,823	2	6,166	6,258	8,060	23.0	4,690	4,291
2020	1,009	41	314	2,944	5,720	4	4,312	4,231	6,036	23.1	3,915	6,352
2021	1,072	38	380	3,403	6,374	3	4,896	4,994	6,557	23.0	3,657	7,894
2022	970	54	335	3,169	5,384	4	4,532	4,480	5,732	23.4	3,556	6,656
2023	1,022	49	316	3,310	4,815	1	4,698	4,396	5,467	24.0	3,745	6,118
2024	1,577	84	412	4,718	6,942	2	6,793	6,275	8,139	22.0	3,875	10,539

Change 2014-2024	African-Am.	Nat-Am.	Asian	Latino	White	Non-Res. Alien	All Minority	Male	Female	Avg. Age	Full-Time	Part-Time
Number Change	91	-37	-18	1,013	-1,893	-5	1,044	-515	-15	-2	-1,452	922
Percent Change	6.1%	-30.6%	-4.2%	27.3%	-21.4%	-71.4%	18.2%	-7.6%	-0.2%	-7.9%	-27.3%	9.6%

Source: Fall Census Enrollment (E1) File
Institutional Research and Effectiveness

HIGH SCHOOL STUDENTS WHO ATTEND JOLIET JUNIOR COLLEGE

County	Fall 2024 - High School Graduates Who Attend JJC by County			
	HS Graduates	% at JJC	HS Graduates Who Attend College*	Estimated % Who Choose JJC
Cook	326	5.2%	205	4.9%
Kendall	35	20.0%	22	49.9%
LaSalle	91	8.8%	57	12.2%
Will	8,043	17.3%	5,067	27.1%
Livingston	51	13.7%	32	9.3%
Grundy	1,023	22.3%	644	39.4%
Total	9,569	17.3%	6,028	27.5%

**Estimate based on 2022 rate of college matriculation: 62.0% of high school graduates immediately enroll in college*

Source: <https://nces.ed.gov - Immediate College Enrollment Rate>

Institutional Research and Effectiveness

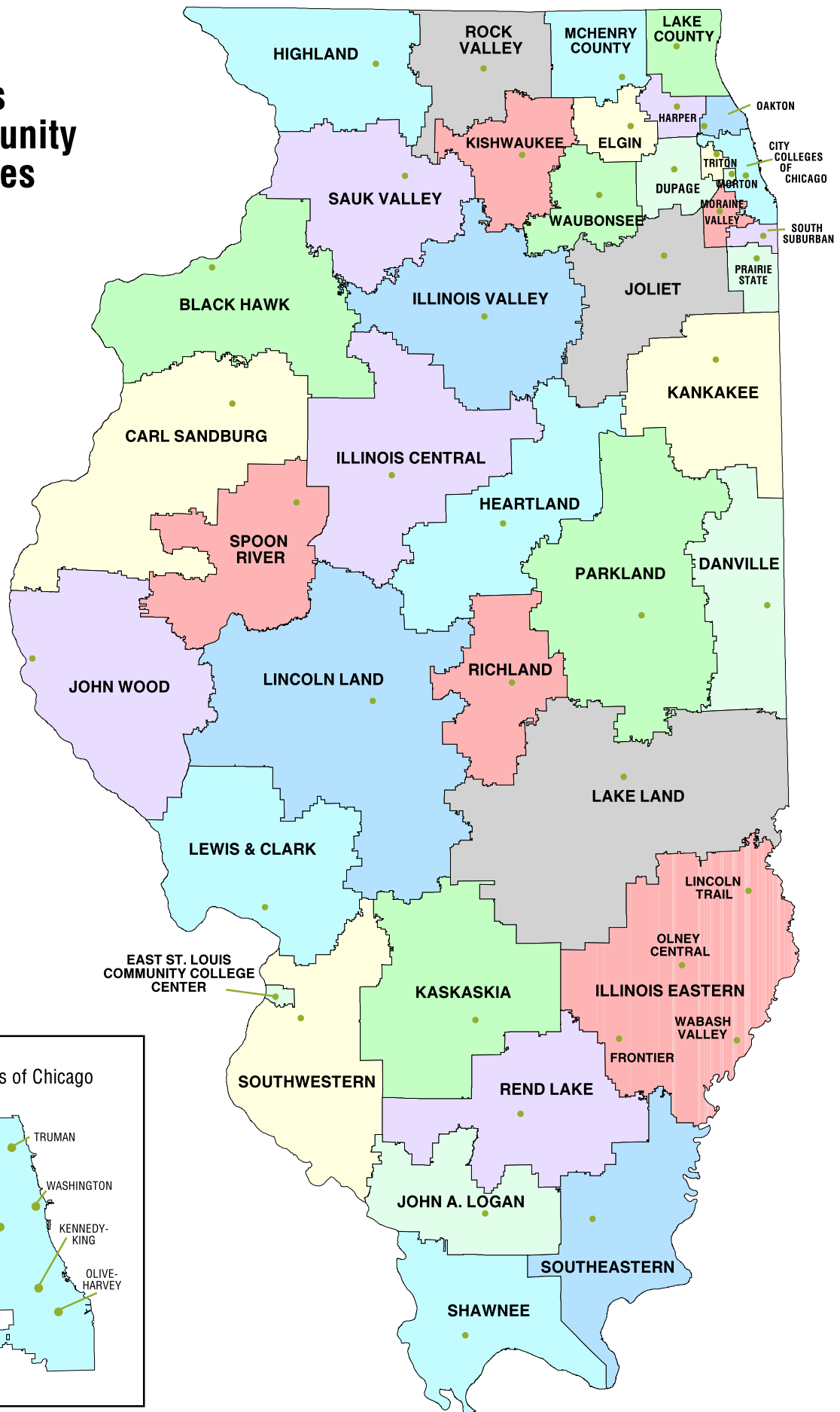
OCCUPATIONAL PROJECTIONS

BY STANDARD OCCUPATIONAL CLASSIFICATION (SOC) CODE - JJC DISTRICT 525

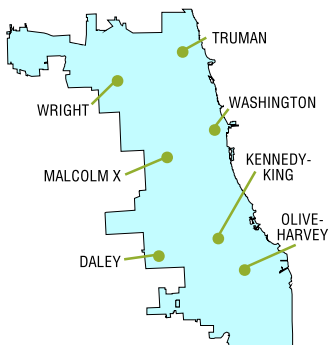
SOC Code	Description	2025 Jobs	2029 Jobs	# Change	% Change	Median Hourly Wage
11-0000	Management Occupations	24,800	25,726	926	4%	\$51.55
13-0000	Business and Financial Operations Occupations	13,862	14,392	530	4%	37.11
15-0000	Computer and Mathematical Occupations	5,241	5,591	350	7%	43.98
17-0000	Architecture and Engineering Occupations	3,362	3,540	178	5%	43.27
19-0000	Life, Physical, and Social Science Occupations	2,489	2,612	123	5%	37.91
21-0000	Community and Social Service Occupations	4,419	4,747	328	7%	26.28
23-0000	Legal Occupations	1,308	1,358	50	4%	51.56
25-0000	Educational Instruction and Library Occupations	17,200	17,732	532	3%	26.27
27-0000	Arts, Design, Entertainment, Sports, and Media Occupations	3,874	4,037	163	4%	23.34
29-0000	Healthcare Practitioners and Technical Occupations	16,004	16,620	616	4%	39.33
31-0000	Healthcare Support Occupations	10,967	11,725	758	7%	18.05
33-0000	Protective Service Occupations	5,959	6,218	259	4%	25.56
35-0000	Food Preparation and Serving Related Occupations	24,674	25,514	840	3%	14.83
37-0000	Building and Grounds Cleaning and Maintenance Occupations	9,363	9,567	204	2%	18.40
39-0000	Personal Care and Service Occupations	7,963	8,345	382	5%	15.18
41-0000	Sales and Related Occupations	28,364	28,746	382	1%	17.26
43-0000	Office and Administrative Support Occupations	29,434	29,624	190	1%	21.69
45-0000	Farming, Fishing, and Forestry Occupations	495	503	8	2%	16.96
47-0000	Construction and Extraction Occupations	15,996	16,142	146	1%	35.88
49-0000	Installation, Maintenance, and Repair Occupations	12,431	13,055	624	5%	28.35
51-0000	Production Occupations	20,089	20,807	718	4%	20.56
53-0000	Transportation and Material Moving Occupations	54,832	59,406	4,574	8%	19.76
		314,272	330,758	16,486	5%	

Source: Illinois Department of Employment Security Community College District Employment Projections
Institutional Research and Effectiveness

Illinois Community Colleges



City Colleges of Chicago



CAMPUS LOCATIONS



Joliet Junior College District 525 encompasses approximately 1,442 square miles in area and serves all or parts of the following counties:

- Will
- Grundy
- Kankakee
- Kendall
- LaSalle
- Livingston
- Cook

The main campus is located at 1215 Houbolt Road in Joliet, Illinois which is positioned on the west side of Joliet and relatively in the center of the overall district. The campus is bounded by the Will County Forest Preserve to the north, Houbolt Road to the east, Olympic Boulevard and Rock Run Industrial Park to the south and Rock Run Creek to the west. The main campus site is very unique. At 368 acres, it is the largest site of all Illinois Community Colleges.

The main campus is located approximately 45 miles from downtown Chicago and is considered to be geographically part of the Chicago metropolitan area. Located near major interstates I-55 and I-80, Joliet and Joliet Junior College are a major part of the metropolitan area.

In addition to the main campus, the college offers programs at four other sites within the district. They are located in:



Romeoville
Romeoville Campus,

Morris
Morris Education Center,

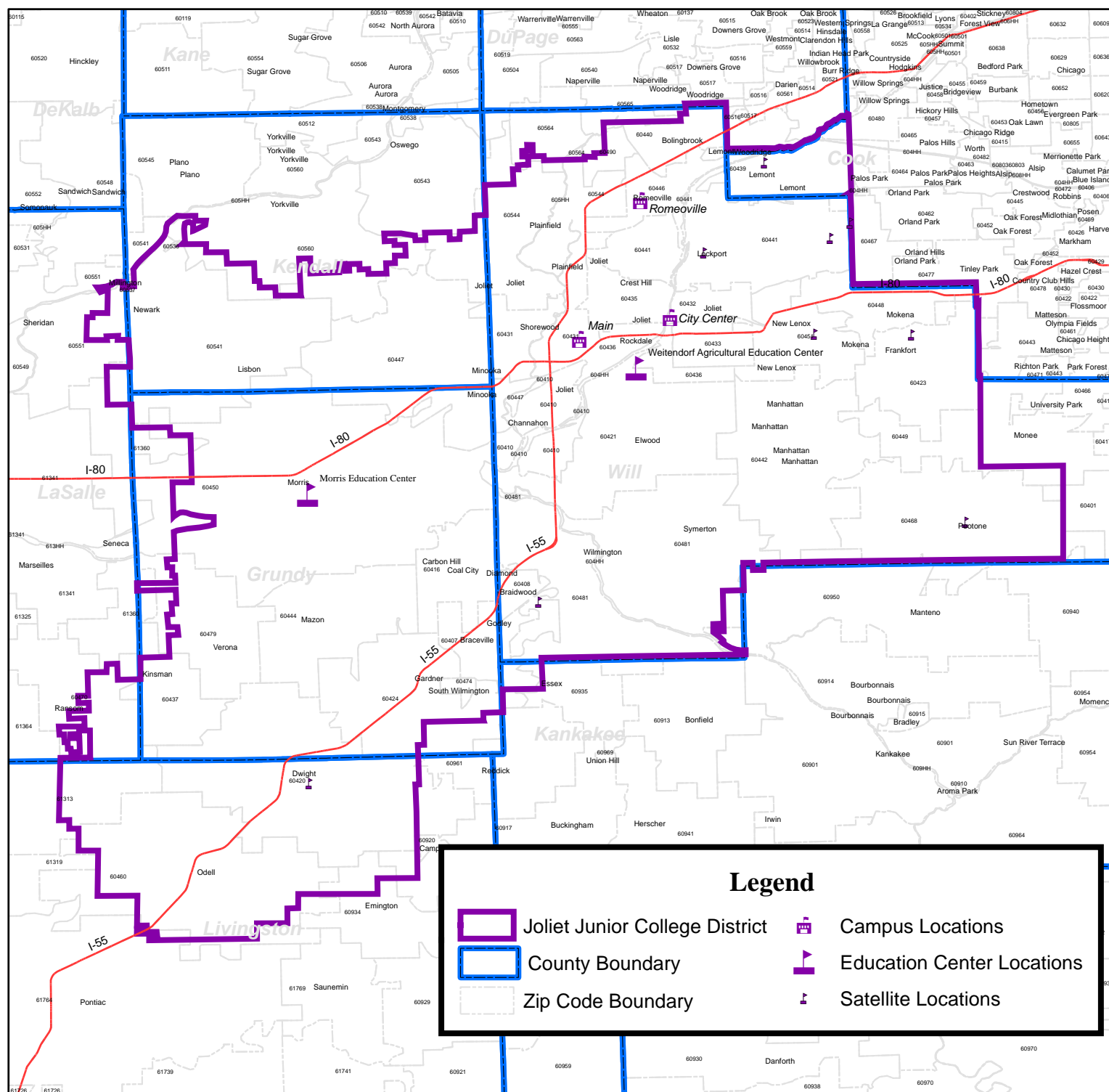


Laraway Road, Joliet
Weitendorf Agricultural Education Center,

and downtown Joliet
City Center Campus.



Joliet Junior College District 525



**JOLIET JUNIOR COLLEGE
RESOLUTION TO ADOPT TENTATIVE FISCAL YEAR 2025-2026 BUDGET
OF THE ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 525
COUNTIES OF WILL, GRUNDY, LIVINGSTON, COOK,
KENDALL, LASALLE, AND KANKAKEE,
STATE OF ILLINOIS**

For the fiscal college year beginning July 1, 2025, and ending June 30, 2026.

WHEREAS, the Illinois Public Community College Act, 110 ILCS 805/3-20.1, requires the adoption of a budget.

NOW, THEREFORE, BE IT RESOLVED by the College Board of the Illinois Community College District No. 525, Counties of Will, Grundy, Livingston, Cook, Kendall, LaSalle, and Kankakee, State of Illinois as follows:

- (1) That the fiscal year of the college district be and the same hereby is fixed and declared to be from July 1, 2025 to June 30, 2026.
- (2) That a tentative budget for said fiscal year be and same hereby is adopted.
- (3) That the budgeted named sums, or so much thereof as may be necessary, respectively, for the purpose named, are hereby tentatively appropriated to meet the necessary expense and liability of Illinois Community College District No. 525, Counties of Will, Grundy, Livingston, Cook, Kendall, LaSalle, and Kankakee, State of Illinois, for said fiscal year beginning July 1, 2025 and ending June 30, 2026.
- (4) That the tentative budget shall be available for public inspection in accordance with state law on Joliet Junior College's website from this date until the 25th day of June 2025.

On the 25th day of June 2025, at 5:30 p.m. C.D.S.T., a public hearing shall be held at Joliet Junior College, Illinois Community College District No. 525, at 1215 Houbolt Rd., Joliet, Illinois, upon said tentative budget.

- (5) That the Vice President, Finance and Administrative Services shall cause publication of the date, time, and place of said public hearing and the purpose therefore in a newspaper printed and published and of general circulation in the Illinois Community College District No. 525, once at least 30 days prior to the date of said hearing.

ADOPTED this 21st day of May 2025.

Chairman, Board of Trustees, Joliet Junior College,
Illinois Community College District No. 525, Counties
of Will, Grundy, Livingston, Cook, Kendall, LaSalle,
and Kankakee, State of Illinois

ATTEST:

Secretary, Board of Trustees, Joliet Junior College
Illinois Community College District No. 525,
Counties of Will, Grundy, Livingston, Cook,
Kendall, LaSalle, and Kankakee, State of Illinois

**JOLIET JUNIOR COLLEGE
ILLINOIS COMMUNITY COLLEGE DISTRICT NO. 525
STATE OF ILLINOIS
BUDGET RESOLUTION FOR FISCAL YEAR 2025-2026**

The budget for Joliet Junior College, Illinois Community College District No. 525, Counties of Will, Grundy, Livingston, Cook, Kendall, LaSalle, and Kankakee, State of Illinois, for the fiscal year beginning July 1, 2025, and ending on June 30, 2026.

WHEREAS the Board of Trustees of Joliet Junior College, Illinois Community College District No. 525, Counties of Will, Grundy, Livingston, Cook, Kendall, LaSalle, and Kankakee, State of Illinois, caused to be prepared in tentative form a budget, and the Vice President, Finance and Administrative Services has made the same conveniently available for public inspection for at least thirty days prior to final action thereon; and

WHEREAS a public hearing was held on such budget on the 25th day of June, 2025, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of said district as follows:

Section 1: That the fiscal year of Joliet Junior College be and the same hereby is fixed and declared to be beginning July 1, 2025, and ending June 30, 2026.

Section 2: That the following budget, containing an estimate of amounts available in each Fund, separately, and of expenditures from each be and the same is hereby adopted as the budget of Joliet Junior College for the same fiscal year.

Motion for adoption was made by _____ and seconded by _____ . On roll, there being _____ members present, the vote was:

<u>AYES</u>	<u>NAYS</u>
(1)	(1)
(2)	(2)
(3)	(3)
(4)	(4)
(5)	(5)
(6)	(6)
(7)	(7)

The ayes being _____ and the nays being _____ the absentees being _____ and those voting present being _____, the Chairman declared the budget adopted as of this 25th day of June 2025.

Secretary of the Board of Trustees, Joliet Junior College,
Illinois Community College District No. 525, Counties
of Will, Grundy, Livingston, Cook, Kendall, LaSalle,
and Kankakee, State of Illinois

**JOLIET JUNIOR COLLEGE
CERTIFICATION OF BUDGET/APPROPRIATION
IN ACCORDANCE WITH CHAPTER 35 SECTION 200/18-50
ILLINOIS COMPILED STATUTES**

The undersigned, Chairman of the Board of Trustees of Joliet Junior College, Illinois, Community College District No. 525, Counties of Will, Grundy, Livingston, Cook, Kendall, LaSalle, and Kankakee, State of Illinois, and the Chief Financial Officer of said taxing district, do hereby certify that the attached hereto is a true and correct copy of the Budget/Appropriation of said Joliet Junior College District 525 for its 2025-26 fiscal year, adopted on June 25, 2025.

We further certify that the estimate of revenues, by source, anticipated to be received by said taxing district, either set forth in said document or attached hereto separately, is a true statement of said estimate.

Dated this _____ day of _____, 2025.

Chairman, Board of Trustees, Joliet
Junior College, Illinois Community
College District 525, Counties of
Will, Grundy, Livingston, Cook,
Kendall, LaSalle, and Kankakee,
State of Illinois

Chief Financial Officer,
Joliet Junior College, Illinois
Community College District 525,
Counties of Will, Grundy, Livingston,
Cook, Kendall, LaSalle, and Kankakee,
State of Illinois

GLOSSARY/ACRONYMS

GLOSSARY OF TERMS

NOTE: Terms which relate to FUND, OBJECT, PROGRAM, and REVENUES have been grouped under those general headings within the glossary in order to emphasize those relationships and financial groupings. All entries are listed alphabetically except for ACRONYMS, which, for convenience, are listed at the end of the glossary section.

ACADEMIC SUPPORT. (See PROGRAM)

ACADEMIC TERM. An academic term is any period of time in which course work is offered by the institution and for which students seek enrollment. The term may include a regular session or a special session or both. The college uses the semester system, which consists of the summer, fall and spring semesters.

ACCOUNT NUMBER. An account number is a defined code for recording and summarizing financial transactions.

ACCOUNTING PERIOD. The accounting period is a period at the end of which and for which financial statements are prepared.

ACCRUAL BASIS. Accrual basis accounting is an accounting system that records revenues when earned, but not necessarily received, and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system may be used in conjunction with an accrual basis accounting system.

ACCRUED EXPENSES. Accrued expenses are those expenses which have been incurred and have not been paid as of a given date.

ACCRUED INTEREST. Accrued interest is earned between interest dates but not yet paid.

ACCRUED LIABILITIES. Accrued liabilities are those amounts owed, but not yet paid.

ACCRUED REVENUE. Accrued revenue is earned and not yet collected regardless of whether due or not.

APPROPRIATION. An appropriation is an authorization that enables the college to make expenditures and incur obligations for a specific purpose.

ASSESSED VALUATION. The assessed valuation is the value on each unit of property for which a prescribed amount must be paid as property taxes.

ASSETS. The entire property owned by the college.

AUDIT. An audit is an examination of the financial records of the college to obtain reasonable assurance that the financial statements prepared by the college are free of

material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used and of the significant financial estimates made by management.

AUDIT FUND. (See FUND)

AUXILIARY ENTERPRISES FUND. (See FUND)

BALANCED BUDGET. A balanced budget is a budget for which revenues plus other funding sources are equal to or are greater than expenditures.

BOND. A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

BOND AND INTEREST FUND. (See FUND)

BONDED DEBT. Bonded debt is the part of the college debt which is covered by outstanding bonds.

BUDGET. The budget is a controlled plan to be used in implementing the philosophy and the objectives of the college. Its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level. The budget is a legal document once it has been approved by the board.

BUILDINGS. Facilities permanently affixed to the land, including their associated heating and air conditioning systems, electrical and sound systems, plumbing and sewer systems, elevators, and other fixed equipment.

CAPITAL EQUIPMENT. (See OBJECT)

CASH. (See REVENUES)

CONFERENCE AND MEETING EXPENSES. (See OBJECT)

CONTINGENCY. (See OBJECT)

CONTRACTUAL SERVICES. (See OBJECT)

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX. The CPPR tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

COST BENEFIT. Cost benefit analyses are those studies which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it, or the analyses which provide the means for comparing the results likely

to be obtained from the allocation of certain resources toward the achievement of alternate or competing objectives.

COURSE. A course is defined as an educational unit within the instructional programs dealing with a particular subject and consisting of instructional periods and one or more instructional delivery systems. Courses are generally classified by the discipline they belong to and the level of instruction

COURSE CREDIT. Course credit is the number of credits that will be earned by the student for successful completion of a course.

CREDIT HOUR GRANT. Credit hour grants are received for courses for each semester credit hour or equivalent for students who were certified as being in attendance at midterm of the semester during the fiscal year. There are no special restrictions on the use of these funds.

CURRENT ASSETS. Current assets are cash or anything that can be readily converted into cash.

CURRENT EXPENSES. Current expenses are any expenses except for capital outlay and debt service. They include total charges incurred, whether paid or unpaid.

CURRENT LIABILITIES. Current liabilities are debts which are payable within a relatively short period of time, usually no longer than a year.

DEBT SERVICE. Debt service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

DEFERRED CHARGES. Deferred charges include expenditures which are not chargeable to the fiscal year in which they are made, but are carried over on the asset side of the balance sheet pending amortization or some other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

DEFERRED REVENUE. Deferred revenues are those monies or entitlements which have been recognized as revenues, but have not been received and are therefore not available for use. Deferred revenue is considered a liability.

DEFICIT. A deficit is a shortfall of revenues under expenditures and transfers.

DEPRECIATION. Depreciation is a fall in value, reduction of worth. It is the deterioration, or the loss or lessening in value, arising from age, use and improvements due to better methods.

DIRECT COSTS. Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific programs or activities, as

distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities.

DISBURSEMENTS. Disbursements are the actual payment of cash by the college.

DOUBLE-ENTRY ACCOUNTING. Double-entry accounting is an accounting system that requires for every entry made to the debit side of an account or accounts, there must be an equal entry to the credit side of an account or accounts.

EDUCATION FUND. (See FUND)

EMPLOYEE BENEFITS. (See OBJECT)

ENCUMBRANCES. Encumbrances are actual or anticipated liabilities provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures.

EQUALIZATION GRANT. Equalization grants attempt to reduce the disparity in local funds available per student among districts. Equalized assessed valuations, full-time equivalent students, corporate personal property replacement tax revenue, fixed costs, and the district's program mix are considered in the equalization calculations.

EXPENDITURES. Expenditures are the total charges incurred by the college regardless of the time of payment.

FACILITIES REVENUE. (See REVENUES)

FEDERAL GOVERNMENT SOURCES. (See REVENUES)

FINANCIAL STATEMENT. A financial statement is a formal summary of accounting records setting forth the district's financial condition and results of operations.

FISCAL YEAR. The fiscal year is the year by or for which accounts are reckoned or the year between one annual time of settlement or balancing of accounts and another. It consists of a period of 12 months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are balanced. The college's fiscal year is the period July 1 to June 30 of the following calendar year inclusive.

FIXED ASSETS. Fixed assets are those assets essential to continuance of proper operation of the college. They include land, buildings, machinery, furniture, and other equipment which the college intends to hold or continue to use over a long period of time.

FIXED CHARGES. (See OBJECT)

FULL-TIME EQUIVALENT. For students, the full-time equivalent indicator is the statistical student unit calculated by dividing all credit hours (both certificate and degree) generated at the college by 15 credit hours for any given academic term. To determine the annual full-time equivalent student, the total credit hours for the year are divided by 30 credit hours. This is not to be confused with a full-time student, which is a student who is enrolled for 12 or more credit hours per semester. For faculty the full-time equivalent is 30 instructional hour equivalents per year. For classified staff personnel, the full-time equivalent is 40 hours of work per week.

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. The fund number follows the fund name.

AUDIT FUND (Fund 11) (a Special Revenue Fund)

The Audit Fund is used for recording the payment of auditing expenses. The audit tax levy is recorded in this fund and monies in this fund should be used only for the payment of auditing expenses.

AUXILIARY ENTERPRISES FUND (Fund 05) (a Special Revenue Fund)

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund.

BOND AND INTEREST FUND (Fund 04) (a Debt Service Fund)

The Bond and Interest Fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

EDUCATION FUND (Fund 01) (a General Fund)

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.

LIABILITY, PROTECTION, AND SETTLEMENT FUND (Fund 12) (a Special Revenue Fund)

Tort liability, property insurance, unemployment insurance, and worker's compensation levies should be recorded in this fund. Monies in this fund, including interest earned on the assets of the fund, should be used for payment of

tort liability property, unemployment, or worker's compensation insurance or claims.

OPERATIONS AND MAINTENANCE FUND (Fund 02) (a General Fund)

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings.

OPERATIONS AND MAINTENANCE FUND (Restricted) (Fund 03) (a Capital Projects Fund)

The Operations and Maintenance Fund (Restricted) is used to account for monies restricted for building purposes and site acquisition.

RESTRICTED PURPOSES FUND (Fund 06) (a Special Revenue Fund)

The Restricted Purposes Fund is used for the purpose of accounting for monies that have restrictions regarding their use. Each specific grant or project should be accounted for separately using a complete group of self-balancing accounts within the fund.

SELF-INSURANCE FUND (Fund 23) (a Proprietary Fund) The Self-Insurance Fund is used for the purpose of accounting for monies used for medical, vision, dental insurance, and workers' compensation claims for employees.

WORKING CASH FUND (Fund 07) (a Nonexpendable Trust Fund)

The Working Cash Fund is used to enable the district to have on hand at all times sufficient cash to meet the demands of ordinary and necessary expenditures. This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such transfers assist operating funds in meeting demands during periods of temporary low cash balances.

FUND BALANCE. The fund balance is the balance of a fund after all liabilities have been deducted from the assets of the fund. Also termed Fund Equity.

GENERAL ADMINISTRATION. (See PROGRAM)

GENERAL MATERIALS AND SUPPLIES. (See OBJECT)

INDEPENDENT OPERATIONS. (See AUXILIARY ENTERPRISES FUND)

INDIRECT COSTS. Indirect costs are those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service

INSTITUTIONAL SUPPORT. (See PROGRAM)

INSTRUCTION. (See PROGRAM)

INTERFUND TRANSFERS. Interfund transactions are for transfer of monies between funds. Monies may not be transferred between funds except by the same procedure as that used to approve the budget, including public notification, publication, inspection, and comment. Interfund transfers are usually part of the overall budget plan and are built into the budget at the time of its approval by the Board of Trustees.

INTERNAL CONTROL. The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the college. Internal controls are those activities and organizational preparations designed to insure effective accounting control over assets, liabilities, revenues, expenditures, and any other activities associated with the finance and accounting actions of the college. Some of the precautions instituted by internal control are ensuring that no single individual can perform a complete cycle of financial operations and that procedures of the finance and accounting system are specific and monitored. Internal control also requires designated levels of authorization for all actions under the system.

INVESTMENT REVENUE. (See REVENUES)

INVESTMENTS. Investments are securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for community college funds are governed by state statute, which allow funds belonging to or in the custody of the college, including restricted and nonrestricted funds, to be invested. Bonds, treasury bills, certificates of deposit, and short-term discount obligations issued by the Federal National Mortgage Association are some of the types of investments which are permitted by law.

LIABILITY. Obligations incurred by the college when deed passes that must be liquidated, renewed, or refunded at a future date.

LIABILITY, PROTECTION, AND SETTLEMENT FUND. (See FUND)

LOCAL GOVERNMENT SOURCES. (See REVENUES)

MODIFIED ACCRUAL BASIS ACCOUNTING. Modified accrual basis accounting is any accounting system that records revenue when susceptible to accrual both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures other than interest on long-term debts generally are recognized when the related fund liability is incurred.

NET CURRENT ASSETS. Net current assets is the difference between current assets and current liabilities. This is also known as working capital.

NET EXPENDITURE. A net expenditure is the actual cost incurred by the college for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

NET REVENUE. Net revenue is defined as the balance remaining after deducting from the gross revenue for a given period all expenditures during the same period.

NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS. (See REVENUES)

OBJECT. The term object applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, supplies, or capital outlay, and are further divided as needed for cost accounting and control purposes.

CAPITAL EQUIPMENT. Also termed capital outlay, the capital equipment object group includes site acquisition and improvement, office equipment, instructional equipment, and service equipment. Generally expenditures in this category cost more than \$2,500.00, have a useful life of greater than three years and would not normally be purchased from general materials and supplies. Furniture, computer servers and related equipment, and laboratory equipment would be typical examples of items included in this category.

CONFERENCE AND MEETING EXPENSES. The category of conference and meeting expenses includes expenses associated with conference registration and fees, costs for hosting or attending meetings, and related travel costs, whether local or otherwise.

CONTINGENCY. Contingency funds are those appropriations set aside for emergencies or unforeseen expenditures. Contingency funds are used only by budget transfers and may not be expensed directly.

CONTRACTUAL SERVICES. Contractual service costs are those monies paid for services rendered by firms and individuals under contract who are not employees of the college.

EMPLOYEE BENEFITS. Employee benefits costs are for all benefits which employees accrue through continued employment with the college. Benefits include health insurance coverage, sabbatical leave salaries, tuition reimbursement, life insurance, early retirement contributions assignable to the college, and others.

FIXED CHARGES. The fixed charges object category includes charges for rentals of facilities and equipment, payment of debt interest and principal, general insurance charges, installment payments for lease/purchase agreements, and property/casualty insurance.

GENERAL MATERIALS AND SUPPLIES. The general materials and supplies category includes the cost of materials and supplies necessary for the conduct of the college's business. Business forms, envelopes, postage costs, printing costs, and handouts to students typically fall into this category.

OTHER EXPENDITURES. The other expenditures object category includes expenditures not readily assignable to another object category. Examples include student grants and scholarships, tuition chargebacks, charges and adjustments, and student loans.

SALARIES. Salaries are monies paid to employees of the college for personal services rendered to the college. Full-time, part-time, and temporary employees, whether administrators, faculty, or staff, are paid wages or salaries.

UTILITIES. The utilities object account covers all utility costs necessary to operate the physical plant and other on going services, including gas, water, sewage, telephone, and refuse disposal.

OPERATING FUNDS. Operating Funds refers to the combination of the Education Fund and the Operations and Maintenance Funds (Funds 01 and 02).

OPERATIONS AND MAINTENANCE FUND. (See FUND)

OPERATIONS AND MAINTENANCE FUND (Restricted). (See FUND)

OPERATION AND MAINTENANCE OF PLANT. (See PROGRAM)

ORGANIZED RESEARCH. (See PROGRAM)

OTHER EXPENDITURES. (See OBJECT)

OTHER REVENUES. (See REVENUES)

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.

ACADEMIC SUPPORT. Academic support includes those programs which directly support the instruction process and academic programs, including tutoring and instructional assistance. These programs include library operations, instructional support services, television production services, audiovisual services, and instructional technology administration. This last program provides instructional technology support to the academic programs of the college, including maintenance of the academic computer network and operation of the computer labs. Instructional technology operation and equipment costs are allocated on a pro rata basis to the academic programs which use the academic

computer services. This consolidated effort provides considerable economy of effort, expertise, and resources.

GENERAL ADMINISTRATION. General administration includes those activities devoted to the general regulation, direction, and day-to-day operation of the college. The offices of the president, college development, business administration/treasurer, accounting services, business services, human resources, and community relations are included in general administration. Typical services provided include purchasing for the entire college, printing services, shipping and receiving services, and financial services. The annual audit and the annual budget are produced by offices of general administration.

INSTITUTIONAL SUPPORT. Also called general institutional, this category includes those costs and activities not readily assignable to another category or which apply to the college on an institution-wide basis. The Board of Trustees' costs, institutional membership and accreditation costs, commencement, and certain institutional expenses, such as bank service charges, some benefit costs, and NDSL administrative costs are assigned to this category.

INSTRUCTION. Instruction consists of those activities dealing with the teaching of students. It includes the activities of faculty in the baccalaureate-oriented/transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It includes expenditures for department chairs, administrators, and support staff for whom instruction is an important role. It also includes all equipment, materials, supplies and costs that are necessary to support the instructional program.

OPERATION AND MAINTENANCE OF PLANT. Operation and maintenance of plant includes those activities necessary for the proper and safe operation of the physical plant of the college, including buildings, grounds, and roadways. Public safety, transportation, maintenance services, and housekeeping are part of operation and maintenance of plant.

ORGANIZED RESEARCH. Organized research includes separately budgeted research projects other than institutional research (which is included under instructional administration). The college does not engage in independent research projects.

PUBLIC SERVICE. Public service includes services provided to the general college community and residents by making college facilities and expertise available to the public outside of the academic realm. It includes college-sponsored seminars, workshops, forums, lecture series, cultural events and exhibits, and other non-academic services to the residents of the district.

STUDENT SERVICES. Student services include those activities which provide direct support services to students other than academic support services. These activities include registration and records, financial aid, counseling, placement testing, career placement assistance, health services, and student activities.

PROPERTY TAXES. In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good. In the case of the college, property taxes are levied on the real property of the district for the purpose of fulfilling the goal of educational service.

PUBLIC SERVICE. (See PROGRAM)

REIMBURSABLE CREDIT HOUR. A reimbursable credit hour is an ICCB-certified instructional credit hour used as the basis for distributing selected ICCB grants.

RESTRICTED PURPOSE FUND. (See FUND)

REVENUES. Revenues are additions to assets which do not increase any liability, do not represent the recovery of expenditure, or do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

CASH. The cash source category includes currency, coin, checks, money orders, and bank drafts on hand or deposit with the official or agent designated as custodian of cash or in demand deposit accounts. Petty cash funds, change funds, and other imprest cash funds are recorded in the cash object.

FACILITIES REVENUE. Facilities revenue accrues from the use of college facilities, such as building/space rentals, data processing charges, and equipment rentals.

FEDERAL GOVERNMENT SOURCES. The category of federal government revenue sources includes all revenues which originate with federal agencies and are paid directly to the college or administered by pass-through agencies for the federal government. Department of Education grants, certain vocational education grants, and JTPA grants are recorded in this category.

INVESTMENT REVENUE. The investment revenue source category records revenues from investments.

LOCAL GOVERNMENT SOURCES. Revenues from local government sources accrue from district taxes (property taxes), from chargebacks, and from all governmental agencies below the state level.

NON-GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS. The category of non-governmental gifts, grants, and bequests records revenues from private persons, firms, foundations, or other non-governmental entities in the form of restricted or unrestricted gifts, bequests, or grants for specific projects.

OTHER REVENUES. Other revenues are those which do not fall into an established, specific revenue source category. Typical examples would include parking and library fines, commissions, and sales of surplus property.

SALES AND SERVICE FEES. The sales and service fees source category includes all student fees and charges other than education and general purposes. Examples would be bookstore sales, student organization fees, and admissions charges to athletic events.

STATE GOVERNMENTAL SOURCES. State governmental revenues accrue from all state governmental agencies. Typical examples include credit hour grants, ICCB grants, ISBE grants, and the Department of Veterans Affairs.

STUDENT TUITION AND FEES. The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per credit hour times the number of credit hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition. Student tuition and fees may not exceed one-third the per capita cost as defined in the chargeback reimbursement calculation.

SALARIES. (See OBJECT)

SALES AND SERVICE FEES. (See REVENUES)

SELF-INSURANCE FUND. (See FUND)

STATE GOVERNMENT SOURCES. (See REVENUES)

STRAIGHT-LINE DEPRECIATION. Straight-line depreciation is a method of calculating the depreciation of an asset which assumes the asset will lose an equal amount of value each year.

STRUCTURALLY BALANCED BUDGET. A balanced budget is a budget for which current revenues equal or exceed current expenditures.

STUDENT CHARGEBACK. The student chargeback is the fee paid for a student of one community college district attending a community college in another district to pursue a curriculum not offered in the college of his home district. The home community college pays the college which the student attends a chargeback at the rate established in the chargeback calculations for each college.

STUDENT SERVICES. (See PROGRAM)

STUDENT TUITION AND FEES. (See REVENUES)

SURPLUS. A surplus is an excess of revenues over expenditures and transfers.

TAX ANTICIPATION WARRANTS. Tax anticipation warrants are issued by the governmental body in anticipation of collection of taxes, usually can be retired only from tax collections and frequently only from the tax collections anticipated with issuance. The

proceeds of tax anticipation notes or warrants are treated as current loans if they are paid back from the tax collections anticipated with the issuance of the notes.

UTILITIES. (See OBJECT)

WORKING CASH FUND. (See FUND)

LIST OF ACRONYMS

AA	Associates of Arts
AAS	Associate in Applied Science
ABE	Adult Basic Education
ACT	Acoustical Ceiling Tile
ADA	American with Disabilities Act
ADN	Associates Degree in Nursing
A/E	Architect(ure)/Engineer(ing)
AFT	American Federation of Teachers
AHU	Air Handling Unit
AI	Artificial Intelligence
APU	Annual Program Updates
AQIP	Academic Quality Improvement Program
ARDMS	American Registry of Diagnostic Medical Sonographers
AR	Augmented Reality
AS	Associates of Science
ATE	Advanced Technical Education
AV	Audio Visual
BAS	Building Automation System
BOT	Board of Trustees
CAFR	Comprehensive Annual Financial Report
CCAMPIS	Childcare Access Means Parents in School
CDL	Commercial Driver's License
CED	Community and Economic Development
CIO	Chief Information Officer
CIP	Capital Improvement Plan
COA	Certificate of Achievement
COC	Certificate of Completion
CPPR	Corporate Personal Property Tax
CPPRT	Corporate Personal Property Replacement Tax
CTE	Career and Technical Education
DCEO	Department of Community and Economic Opportunity
D&I	Diversity and Inclusion
DMS	Diagnostic Medical Sonography
EAV	Equalized Assessed Valuation
ECC	Early Child Care Center
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EIFS	Exterior Insulation Finishing Systems
EMS	Emergency Medical Services
EMSI	Economic Modeling Specialist International

LIST OF ACRONYMS (Continued)

EMT	Emergency Medical Technician
ERP	Enterprise Resource Planning
ESL	English as a Second Language
EV	Electric Vehicle
FDIC	Federal Deposit Insurance Corporation
FICA	Federal Insurance Contributions Act (Social Security)
FMLA	Family Medical Leave Act
FT	Full-time
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GED	General Education Development or General Education Diploma
GIS	Geographic Information System
GSD	General Student Development
GFOA	Government Finance Officers Association
GSF	Gross Square Feet
HCM	Human Capital Management
HLC	Higher Learning Commission
HR	Human Resources
HS	High School
HVAC	Heating Ventilation Air Conditioning
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
IDHR	Illinois Department of Human Rights
IDHS	Illinois Department of Human Services
IEA	Illinois Education Association
IER	Institutional Effectiveness Report
ILCS	Illinois Compiled Statutes
ISAC	Illinois Student Aid Commission
ISBE	Illinois State Board of Education
IT	Information Technology
JJC	Joliet Junior College District #525
JRC-DMS	Joint Review Committee on Education in Diagnostic Medical Sonography
JTPA	Job Training Partnership Act
JUAC	Joliet United Adjuncts Coalition
KPI	Key Performance Indicator
LED	Light-Emitting Diode
LEED	Leadership in Energy and Environmental Design
MAP	Monetary Access Program
MD	Medical Doctor
NA	Nurse Assistant
NCA	North Central Association of Colleges & Secondary Schools
NCLEX	National Council Licensure Examination
NEA	National Education Association
NJCAA	National Junior College Athletics Association

LIST OF ACRONYMS (Continued)

NSF	National Science Foundation
O & M	Operations and Maintenance
OMB	Office of Management and Budget
OSA	Office of Student Activities
PDAT	Professional Development Advisory Team
PHS	Protection Health and Safety
PIC	Program Improvement Committee
PLC	President's Leadership Council
PN	Practical Nurse
PPB	Program Performance Budgeting
PT	Part-time
PTELL	Property Tax Extension Limitation Law
QCEW	Quarterly Census of Employment and Wages
RAMP	Resource Allocation and Management Plan
RFP	Request for Proposal
RN	Registered Nurse
SEIU	Service Employees International Union
SEM	Strategic Enrollment Management
SIS	Student Information System
SOC	Standard Occupational Classification
SPI	Sonography Principles and Instrumentation
STEM	Science, Technology, Engineering, Mathematics
SURS	State University Retirement System
TLC	Tutoring and Learning Center
TSS	Technology Support Services
USDA	United States Department of Agriculture
USDE	United States Department of Education
VAV	Variable Air Volume
VCT	Vinyl Composition Tile
VR	Virtual Reality
WAEC	Weitendorf Agricultural Education Center
WIA	Workforce Investment Act
WIOA	Workforce Innovation and Opportunity Act
ZBB	Zero-Based Budgeting

**Joliet Junior College
Budget Detail**

**Education Fund
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
411000:Property Taxes	00000 General	44,918,390	47,300,000	49,700,000
413500:Corporate Personal Property Replacement Tax Revenue (CPPRT)	00000 General	4,363,686	3,250,000	3,200,000
419000:Other Local Governmental Sources	00000 General	23,625	15,000	15,000
420000:State Governmental Sources	00000 General	10,825,939	10,550,000	10,950,000
430000:Federal Governmental Sources	00000 General	187,334	80,000	80,000
441000:Tuition Revenue	00000 General	30,083,205	30,040,000	31,050,000
442000:Student Fees	00000 General	241,477	223,000	233,000
470000:Investment Income	00000 General	5,148,806	3,000,000	4,000,000
490000:Other Revenue	00000 General	871,645	550,000	550,000
	Total Revenues	<u>\$96,664,107</u>	<u>\$95,008,000</u>	<u>\$99,778,000</u>
720000 Transfer From Other Funds	00000 General	-	16,735	-
	Total Education Fund	<u>\$96,664,107</u>	<u>\$95,024,735</u>	<u>\$99,778,000</u>

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
00000 General	590000:Other Expenditures	366	-	-
10001 Agriculture	510000:Salaries	1,015,672	1,103,815	1,474,331
	520000:Employee Benefits	256,852	279,646	392,983
	530000:Contractual Services	3,254	2,561	2,638
	540000:General Materials and Supplies	18,028	18,965	19,534
	550000:Travel and Conference/Meeting	19,501	12,907	13,293
	Cost Center Total	1,313,307	1,417,894	1,902,779
10002 Fine Arts	510000:Salaries	3,549,491	3,911,933	3,963,207
	520000:Employee Benefits	595,420	693,060	707,537
	530000:Contractual Services	11,195	18,164	18,164
	540000:General Materials and Supplies	28,962	23,064	23,064
	550000:Travel and Conference/Meeting	8,672	12,795	12,796
	Cost Center Total	4,193,740	4,659,016	4,724,768
10003 Business	510000:Salaries	3,030,642	3,140,482	3,249,861
	520000:Employee Benefits	463,975	503,559	532,818
	530000:Contractual Services	-	855	881
	540000:General Materials and Supplies	11,599	16,869	17,375
	550000:Travel and Conference/Meeting	176	9,689	9,980
	Cost Center Total	3,506,392	3,671,454	3,810,915
10005 English/Foreign Language	510000:Salaries	3,804,609	4,172,036	4,263,135
	520000:Employee Benefits	706,437	802,359	848,247
	530000:Contractual Services	6,035	8,018	8,259
	540000:General Materials and Supplies	6,592	7,596	7,824
	550000:Travel and Conference/Meeting	7,540	11,834	12,188
	Cost Center Total	4,531,213	5,001,843	5,139,653

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
10008 Math	510000:Salaries	3,232,385	3,535,227	3,582,427
	520000:Employee Benefits	619,625	704,311	743,202
	540000:General Materials and Supplies	15,054	27,065	52,877
	550000:Travel and Conference/Meeting	19,326	11,142	11,476
	Cost Center Total	<u>3,886,390</u>	<u>4,277,745</u>	<u>4,389,982</u>
10009 Natural Science/P.E.	510000:Salaries	4,198,068	4,832,627	4,811,202
	520000:Employee Benefits	770,533	948,407	905,635
	530000:Contractual Services	1,700	35,350	36,411
	540000:General Materials and Supplies	36,935	33,546	34,552
	550000:Travel and Conference/Meeting	6,558	16,048	15,528
	Cost Center Total	<u>5,013,794</u>	<u>5,865,977</u>	<u>5,803,328</u>
211 10014 Social Science	510000:Salaries	3,673,084	3,902,170	3,651,220
	520000:Employee Benefits	632,474	711,506	660,749
	530000:Contractual Services	-	1,655	1,705
	540000:General Materials and Supplies	16,440	16,867	17,373
	550000:Travel and Conference/Meeting	10,659	9,928	10,226
	Cost Center Total	<u>4,332,657</u>	<u>4,642,126</u>	<u>4,341,273</u>
10015 Technical Education	510000:Salaries	4,643,281	4,954,288	5,376,225
	520000:Employee Benefits	945,620	1,065,467	1,157,478
	530000:Contractual Services	13,866	17,676	18,206
	540000:General Materials and Supplies	25,336	26,315	27,104
	550000:Travel and Conference/Meeting	16,490	20,257	20,865
	Cost Center Total	<u>5,644,593</u>	<u>6,084,003</u>	<u>6,599,878</u>
10016 Culinary Arts	510000:Salaries	1,393,079	1,468,555	1,518,906
	520000:Employee Benefits	247,620	269,810	285,328
	530000:Contractual Services	1,070	1,102	1,135
	540000:General Materials and Supplies	5,409	7,271	7,489
	550000:Travel and Conference/Meeting	10,726	10,149	10,453
	Cost Center Total	<u>1,657,904</u>	<u>1,756,887</u>	<u>1,823,311</u>

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
10017 Nursing	510000:Salaries	3,535,682	3,940,622	4,253,493
	520000:Employee Benefits	643,079	791,692	828,287
	530000:Contractual Services	2,400	20,000	10,600
	540000:General Materials and Supplies	19,989	17,486	28,011
	550000:Travel and Conference/Meeting	10,051	20,310	20,919
	590000:Other Expenditures	296	-	-
	Cost Center Total	4,211,497	4,790,110	5,141,310
10018 Veterinary Technology Program	510000:Salaries	749,401	856,199	876,746
	520000:Employee Benefits	139,474	162,240	171,162
	530000:Contractual Services	3,224	3,465	3,569
	540000:General Materials and Supplies	32,118	33,220	34,217
	550000:Travel and Conference/Meeting	8,650	11,252	11,590
	Cost Center Total	932,867	1,066,376	1,097,284
10020 Public Services	510000:Salaries	-	-	1,325,651
	520000:Employee Benefits	-	-	302,257
	530000:Contractual Services	-	-	300,000
	540000:General Materials and Supplies	-	-	5,254
	550000:Travel and Conference/Meeting	-	-	858
	Cost Center Total	-	-	1,934,020
10025 Health Services	510000:Salaries	2,053,118	2,474,635	1,360,754
	520000:Employee Benefits	446,112	538,999	315,939
	530000:Contractual Services	234,404	260,000	30,000
	540000:General Materials and Supplies	8,403	10,202	5,254
	550000:Travel and Conference/Meeting	6,594	7,629	7,000
	Cost Center Total	2,748,631	3,291,466	1,718,947
14501 Adjunct Faculty Center	510000:Salaries	1,269	29,120	28,283
	520000:Employee Benefits	24	422	448
	550000:Travel and Conference/Meeting	2,435	4,930	5,078
	Cost Center Total	5,171	43,603	43,214

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
14514 Workforce Adult Education	510000:Salaries	92,388	90,405	93,126
	520000:Employee Benefits	33,788	34,975	37,030
	530000:Contractual Services	1,902	6,880	7,086
	540000:General Materials and Supplies	7,305	4,000	4,120
	550000:Travel and Conference/Meeting	5,098	2,316	2,385
	590000:Other Expenditures	1,497,908	1,762,845	1,630,000
	Cost Center Total	1,638,389	1,901,421	1,773,747
14515 Workforce Development	510000:Salaries	146,909	129,047	133,966
	520000:Employee Benefits	39,670	31,051	32,997
	530000:Contractual Services	4,556	7,354	8,495
	540000:General Materials and Supplies	1,714	1,839	1,894
	550000:Travel and Conference/Meeting	2,323	5,948	6,126
	Cost Center Total	195,172	175,239	183,478
14520 Morris Education Center	510000:Salaries	35,463	51,625	52,762
	520000:Employee Benefits	8,805	12,563	13,312
	540000:General Materials and Supplies	1,165	2,160	5,225
	550000:Travel and Conference/Meeting	150	331	341
	560000:Fixed Charges	44,986	46,630	48,029
	Cost Center Total	90,569	113,309	119,669
14522 Weitendorf Ag Education Center	510000:Salaries	47,539	54,075	58,531
	520000:Employee Benefits	8,476	14,833	15,740
	540000:General Materials and Supplies	1,787	4,161	4,286
	550000:Travel and Conference/Meeting	-	212	218
	Cost Center Total	57,802	73,281	78,775
17913 Lifelong Learning	510000:Salaries	-	-	71,150
	520000:Employee Benefits	-	-	36,503
	540000:General Materials and Supplies	-	-	4,050
	Cost Center Total	-	-	111,703
17915 MakerLab	540000:General Materials and Supplies	4	-	-

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
18101 V.P. Academic Affairs	510000:Salaries	578,303	578,587	783,736
	520000:Employee Benefits	104,497	124,546	185,050
	530000:Contractual Services	40,651	60,000	96,800
	540000:General Materials and Supplies	77,495	81,005	85,000
	550000:Travel and Conference/Meeting	49,089	86,283	88,871
	Cost Center Total	850,035	930,421	1,239,457
18102 Honors Program	510000:Salaries	30,463	51,090	59,225
	520000:Employee Benefits	730	1,206	1,457
	540000:General Materials and Supplies	2,846	3,934	6,052
	550000:Travel and Conference/Meeting	328	8,053	18,295
	Cost Center Total	34,367	64,283	85,029
18108 Phi Theta Kappa	540000:General Materials and Supplies	222	2,869	2,955
	550000:Travel and Conference/Meeting	5,794	4,415	6,047
	Cost Center Total	6,016	7,284	9,002
18110 Dean, Arts & Sciences	510000:Salaries	301,124	328,380	309,584
	520000:Employee Benefits	73,171	98,906	104,075
	540000:General Materials and Supplies	535	15,151	15,606
	550000:Travel and Conference/Meeting	4,657	17,257	17,775
	Cost Center Total	379,487	459,694	447,040
18113 Dean, Academic Excellence & Support	510000:Salaries	631,662	806,643	388,461
	520000:Employee Benefits	213,132	262,265	78,913
	550000:Travel and Conference/Meeting	24,726	37,857	28,993
	590000:Other Expenditures	13,506	19,856	16,000
	Cost Center Total	898,435	1,135,057	521,056

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
18115 Dean, Career & Technical	510000:Salaries	335,357	379,291	404,315
	520000:Employee Benefits	105,639	118,662	148,797
	540000:General Materials and Supplies	5,135	4,000	4,120
	550000:Travel and Conference/Meeting	5,902	7,000	7,210
	590000:Other Expenditures	8,719	9,000	9,270
	Cost Center Total	460,752	517,952	573,712
18120 Dean, Applied Arts & Workforce Education	510000:Salaries	259,127	304,527	316,965
	520000:Employee Benefits	87,499	105,421	111,680
	530000:Contractual Services	491	2,758	2,841
	540000:General Materials and Supplies	4,449	30,825	30,830
	550000:Travel and Conference/Meeting	3,824	4,964	5,113
	Cost Center Total	355,390	448,495	467,429
18125 Dean, Nursing, Health & Public Services	510000:Salaries	257,325	206,375	385,011
	520000:Employee Benefits	85,298	70,563	148,421
	530000:Contractual Services	2,300	10,376	9,376
	540000:General Materials and Supplies	4,202	9,383	10,383
	550000:Travel and Conference/Meeting	5,165	7,423	7,645
	Cost Center Total	354,290	304,120	560,836
19006 International Education	540000:General Materials and Supplies	4,481	5,026	5,177
	550000:Travel and Conference/Meeting	6,305	10,316	10,625
	Cost Center Total	10,786	15,342	15,802
19113 Dual Credit	510000:Salaries	-	-	370,513
	520000:Employee Benefits	-	-	182,923
	540000:General Materials and Supplies	-	-	11,664
	550000:Travel and Conference/Meeting	-	-	10,000
	590000:Other Expenditures	-	-	4,452
	Cost Center Total	-	-	579,552

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
21102 Library	510000:Salaries	775,407	869,820	921,980
	520000:Employee Benefits	221,235	256,589	251,676
	530000:Contractual Services	75	7,650	7,880
	540000:General Materials and Supplies	204,049	209,748	216,040
	550000:Travel and Conference/Meeting	1,710	6,729	6,931
	Cost Center Total	1,202,476	1,350,536	1,404,507
22103 Media Services	510000:Salaries	394,459	464,730	441,685
	520000:Employee Benefits	151,759	221,519	198,911
	530000:Contractual Services	1,625	1,966	3,500
	540000:General Materials and Supplies	23,107	27,755	28,587
	550000:Travel and Conference/Meeting	1,027	1,080	1,112
	Cost Center Total	571,977	717,050	673,795
23101 Tutoring & Learning Center	510000:Salaries	570,825	746,182	786,148
	520000:Employee Benefits	124,981	118,619	146,207
	540000:General Materials and Supplies	3,537	6,089	6,272
	550000:Travel and Conference/Meeting	2,777	441	3,000
	Cost Center Total	702,120	871,331	941,627
23104 Testing Services	510000:Salaries	395,378	543,434	578,041
	520000:Employee Benefits	127,428	161,935	227,462
	540000:General Materials and Supplies	8,448	9,853	10,149
	550000:Travel and Conference/Meeting	1,819	867	893
	Cost Center Total	533,073	716,089	816,545
23105 iCAMPUS	510000:Salaries	310,345	320,264	337,421
	520000:Employee Benefits	81,107	86,887	92,078
	Cost Center Total	391,452	407,151	429,499

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
29109 Technology Support	510000:Salaries	448,716	611,512	707,440
	520000:Employee Benefits	160,169	189,374	260,071
	530000:Contractual Services	-	1,681	1,731
	540000:General Materials and Supplies	8,759	11,444	11,787
	550000:Travel and Conference/Meeting	1,069	3,302	3,401
	Cost Center Total	618,713	817,313	984,430
31300 Registration & Records	510000:Salaries	653,828	789,298	863,051
	520000:Employee Benefits	197,978	233,598	241,806
	530000:Contractual Services	14,163	2,440	72,358
	540000:General Materials and Supplies	24,941	56,465	32,815
	550000:Travel and Conference/Meeting	9,164	7,546	10,000
	Cost Center Total	900,074	1,089,347	1,220,030
31301 Admissions	510000:Salaries	613,121	705,443	746,850
	520000:Employee Benefits	212,261	270,169	286,446
	530000:Contractual Services	-	1,251	1,289
	540000:General Materials and Supplies	13,675	26,569	23,914
	550000:Travel and Conference/Meeting	12,354	13,403	17,257
	Cost Center Total	851,411	1,016,835	1,075,756
31303 Dean of Enrollment Management	510000:Salaries	359,028	322,653	313,930
	520000:Employee Benefits	90,584	98,019	103,743
	540000:General Materials and Supplies	698	1,821	1,876
	550000:Travel and Conference/Meeting	3,428	3,780	4,780
	Cost Center Total	453,738	426,272	424,329
32301 Student Rights & Responsibilities	510000:Salaries	466,269	819,613	327,134
	520000:Employee Benefits	152,961	306,891	125,301
	530000:Contractual Services	11,431	17,459	4,908
	540000:General Materials and Supplies	21,407	37,517	10,353
	550000:Travel and Conference/Meeting	6,073	15,885	6,834
	590000:Other Expenditures	125,454	19,278	130,000
	Cost Center Total	783,595	1,216,643	604,530

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
32303 Dean of Student Success	510000:Salaries	184,388	186,294	195,707
	520000:Employee Benefits	37,458	37,331	74,287
	530000:Contractual Services	2,569	8,274	8,522
	540000:General Materials and Supplies	2,196	2,758	2,841
	550000:Travel and Conference/Meeting	3,226	6,071	6,253
	Cost Center Total	229,837	240,729	287,610
32305 Student Advising Center	510000:Salaries	966,541	1,459,528	1,755,613
	520000:Employee Benefits	268,030	503,930	478,728
	540000:General Materials and Supplies	10,214	29,355	27,145
	550000:Travel and Conference/Meeting	2,765	7,122	7,336
	Cost Center Total	1,247,550	1,999,935	2,268,822
32307 Project Success	540000:General Materials and Supplies	-	2,163	2,228
	550000:Travel and Conference/Meeting	2,071	2,704	2,785
	590000:Other Expenditures	-	4,326	4,456
	Cost Center Total	2,071	9,193	9,469
32315 Academic Intervention & Support	510000:Salaries	653,660	678,893	779,963
	520000:Employee Benefits	182,756	186,814	213,928
	540000:General Materials and Supplies	12,624	10,928	11,256
	550000:Travel and Conference/Meeting	9,903	15,453	15,917
	580000:Capital Outlay	5,053	-	-
	Cost Center Total	863,996	892,088	1,021,064
32340 Project Achieve Talent Search	510000:Salaries	500	-	-
	520000:Employee Benefits	396	-	-
	Cost Center Total	896	-	-

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
33302 Student Wellness & Support	510000:Salaries	-	-	588,258
	520000:Employee Benefits	-	-	190,980
	530000:Contractual Services	-	-	13,075
	540000:General Materials and Supplies	-	-	28,290
	590000:Other Expenditures	-	-	9,528
	Cost Center Total	-	-	830,131
34304 Financial Aid/Veterans	510000:Salaries	926,688	1,048,499	1,107,502
	520000:Employee Benefits	395,386	433,961	416,699
	530000:Contractual Services	4,503	6,741	6,943
	540000:General Materials and Supplies	5,123	12,825	8,085
	550000:Travel and Conference/Meeting	19,408	17,263	17,781
	590000:Other Expenditures	98,813	97,618	100,547
	Cost Center Total	1,449,921	1,616,907	1,657,557
34309 Federal Work Study Offset	510000:Salaries	(84,431)	14,115	14,600
	510909:Federal Work Study Offset	-	-	(100,000)
	Cost Center Total	(84,431)	14,115	(85,400)
35305 Career Services	510000:Salaries	340,130	488,747	439,009
	520000:Employee Benefits	73,028	99,589	107,045
	540000:General Materials and Supplies	5,342	9,675	9,965
	550000:Travel and Conference/Meeting	259	1,025	1,056
	Cost Center Total	418,759	599,036	557,075
36306 Student Services & Activities	510000:Salaries	312,080	372,506	401,350
	520000:Employee Benefits	109,933	119,130	126,546
	540000:General Materials and Supplies	6,861	7,300	4,369
	550000:Travel and Conference/Meeting	4,830	4,985	8,285
	Cost Center Total	433,704	503,921	540,550

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
36310 International Student Services	510000:Salaries	125,602	148,480	154,469
	520000:Employee Benefits	54,278	49,536	52,457
	530000:Contractual Services	1,545	1,030	1,530
	540000:General Materials and Supplies	5,997	6,385	6,385
	550000:Travel and Conference/Meeting	15,657	17,029	24,214
	Cost Center Total	203,079	222,461	239,055
37307 Veterans Affairs	590000:Other Expenditures	70,747	250,000	150,000
38308 V.P. Student Development	510000:Salaries	212,398	249,189	275,980
	520000:Employee Benefits	44,396	50,011	76,214
	530000:Contractual Services	7,178	51,056	52,588
	540000:General Materials and Supplies	5,307	11,970	12,329
	550000:Travel and Conference/Meeting	10,204	9,377	9,658
	Cost Center Total	279,483	371,603	426,769
38309 Disability Services	510000:Salaries	457,258	551,557	548,072
	520000:Employee Benefits	46,555	108,831	80,278
	530000:Contractual Services	10,648	40,555	53,072
	540000:General Materials and Supplies	9,928	13,770	14,183
	550000:Travel and Conference/Meeting	2,379	4,590	4,728
	Cost Center Total	526,768	719,302	700,333
39310 Multicultural Student Affairs	510000:Salaries	300,013	349,195	425,187
	520000:Employee Benefits	72,366	88,253	112,201
	530000:Contractual Services	11,862	15,111	15,564
	540000:General Materials and Supplies	5,589	8,664	8,924
	550000:Travel and Conference/Meeting	19,303	13,972	21,172
	Cost Center Total	409,133	475,195	583,048
41104 CED Ancillary Projects	510000:Salaries	64,920	51,122	53,683
	520000:Employee Benefits	14,144	14,762	15,623
	Cost Center Total	79,064	65,884	69,306

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
42602 Community Education 525	590000:Other Expenditures	91,023	80,000	100,000
81111 Executive Office	510000:Salaries	464,208	404,582	594,442
	520000:Employee Benefits	93,045	109,779	166,376
	530000:Contractual Services	259,588	200,000	206,000
	540000:General Materials and Supplies	54,164	87,008	89,618
	550000:Travel and Conference/Meeting	73,523	60,000	61,800
	590000:Other Expenditures	36,891	150,000	154,500
	Cost Center Total	981,419	1,011,369	1,272,736
81112 Executive Vice President	510000:Salaries	304,957	313,077	325,223
	520000:Employee Benefits	50,377	53,854	63,936
	530000:Contractual Services	6,173	10,500	10,815
	540000:General Materials and Supplies	3,099	5,000	5,150
	550000:Travel and Conference/Meeting	14,730	40,000	41,200
	590000:Other Expenditures	500	3,725	3,837
	Cost Center Total	379,836	426,156	450,161
81113 Diversity, Equity & Inclusion	510000:Salaries	427,512	487,997	526,458
	520000:Employee Benefits	78,176	94,533	102,901
	530000:Contractual Services	12,522	48,925	77,293
	540000:General Materials and Supplies	25,021	18,386	18,938
	550000:Travel and Conference/Meeting	31,004	21,139	21,773
	580000:Capital Outlay	15,871	-	-
	590000:Other Expenditures	2,520	6,630	15,028
	Cost Center Total	592,626	677,610	762,391
81115 Compliance	510000:Salaries	19,768	120,000	162,159
	520000:Employee Benefits	1,461	35,685	17,826
	530000:Contractual Services	26,554	21,373	27,015
	540000:General Materials and Supplies	3,416		
	550000:Travel and Conference/Meeting	2,489	26,952	27,761
	Cost Center Total	53,688	204,010	234,761

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
81117 Strategic Initiatives	530000:Contractual Services	-	50,000	75,000
	540000:General Materials and Supplies	-	125,000	100,000
	Cost Center Total	-	175,000	175,000
82111 V.P. Finance & Administrative Services	510000:Salaries	276,430	284,993	295,746
	520000:Employee Benefits	31,910	33,910	35,768
	530000:Contractual Services	1,350	14,450	6,019
	540000:General Materials and Supplies	20,536	18,595	19,153
	550000:Travel and Conference/Meeting	14,232	5,956	15,000
	Cost Center Total	344,458	357,903	371,686
82112 Financial Services	510000:Salaries	1,337,930	1,489,271	1,607,324
	520000:Employee Benefits	340,957	416,834	455,841
	530000:Contractual Services	6,400	3,488	3,593
	540000:General Materials and Supplies	9,714	22,788	23,472
	550000:Travel and Conference/Meeting	7,580	10,437	10,750
	Cost Center Total	1,702,581	1,942,818	2,100,980
82113 Business & Auxiliary Services	510000:Salaries	348,432	364,082	383,476
	520000:Employee Benefits	99,854	106,851	113,307
	530000:Contractual Services	242	1,378	1,419
	540000:General Materials and Supplies	11,700	13,773	14,186
	550000:Travel and Conference/Meeting	2,338	2,073	2,135
	580000:Capital Outlay	69,949	100,000	100,000
	Cost Center Total	532,515	588,158	614,523
83113 Marketing And Publications	510000:Salaries	529,031	587,462	618,151
	520000:Employee Benefits	100,734	139,371	147,778
	530000:Contractual Services	14,743	5,408	5,570
	540000:General Materials and Supplies	834,162	921,668	949,318
	550000:Travel and Conference/Meeting	7,772	7,666	7,896
	Cost Center Total	1,486,442	1,661,574	1,728,713

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
83116 External Relations	510000:Salaries	318,543	330,814	343,258
	520000:Employee Benefits	93,947	100,620	106,498
	530000:Contractual Services	8,401	11,273	11,612
	540000:General Materials and Supplies	4,275	6,499	6,694
	550000:Travel and Conference/Meeting	16,614	17,882	18,418
	Cost Center Total	441,780	467,088	486,480
84114 Human Resources	510000:Salaries	964,630	1,024,114	1,112,556
	520000:Employee Benefits	402,164	409,220	423,915
	530000:Contractual Services	63,694	78,089	97,500
	540000:General Materials and Supplies	46,467	77,250	79,568
	550000:Travel and Conference/Meeting	21,430	37,302	38,421
	590000:Other Expenditures	4,905	55,105	56,758
	Cost Center Total	1,503,290	1,681,080	1,808,718
86116 Alumni Affairs	510000:Salaries	123,590	125,421	130,588
	520000:Employee Benefits	2,906	3,120	3,245
	530000:Contractual Services	-	1,655	1,705
	540000:General Materials and Supplies	44,799	44,743	46,085
	550000:Travel and Conference/Meeting	5,695	7,893	8,130
	Cost Center Total	176,990	182,833	189,753
86118 Grant Office	510000:Salaries	179,352	217,534	237,319
	520000:Employee Benefits	62,653	84,366	89,621
	530000:Contractual Services	-	-	50,000
	540000:General Materials and Supplies	4,217	7,279	7,497
	550000:Travel and Conference/Meeting	2,110	2,653	5,000
	Cost Center Total	248,332	311,832	389,437

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
88118 Print Services	510000:Salaries	104,960	105,786	120,841
	520000:Employee Benefits	25,559	27,299	28,990
	530000:Contractual Services	-	5,654	5,824
	540000:General Materials and Supplies	67,885	81,113	83,546
	540100:Print Services Back Charge	(224,978)	(200,000)	(200,000)
	550000:Travel and Conference/Meeting	-	792	816
	560000:Fixed Charges	234,628	225,847	232,622
	Cost Center Total	208,054	246,491	272,639
91111 Board of Trustees	510000:Salaries	500	500	500
	520000:Employee Benefits	11	12	12
	530000:Contractual Services	111,729	225,000	225,000
	540000:General Materials and Supplies	74,829	99,000	100,000
	550000:Travel and Conference/Meeting	48,301	52,400	54,000
	Cost Center Total	235,370	376,912	379,512
92112 Institutional Exp	510000:Salaries	445,355	863,237	490,000
	520000:Employee Benefits	98,803	170,718	176,760
	530000:Contractual Services	115,100	25,000	25,000
	560000:Fixed Charges	-	30,000	30,000
	590000:Other Expenditures	4,060,105	4,068,000	4,253,000
	Cost Center Total	4,719,363	5,156,955	4,974,760
92113 Professional Development	530000:Contractual Services	21,671	72,460	70,595
	540000:General Materials and Supplies	184	2,329	2,399
	550000:Travel and Conference/Meeting	33,142	27,648	28,477
	590000:Other Expenditures	-	20,000	20,600
	Cost Center Total	54,997	122,437	122,071

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
93112 Mail Center	510000:Salaries	75,933	127,066	125,595
	520000:Employee Benefits	14,258	49,182	51,840
	530000:Contractual Services	4,489	7,995	8,235
	540000:General Materials and Supplies	51,133	164,800	169,744
	550000:Travel and Conference/Meeting	-	1,995	2,055
	560000:Fixed Charges	10,796	13,776	14,189
	Cost Center Total	156,609	364,814	371,658
94114 Institutional Research & Effectiveness	510000:Salaries	404,522	419,708	443,258
	520000:Employee Benefits	101,328	108,543	115,079
	530000:Contractual Services	21,331	46,505	47,900
	540000:General Materials and Supplies	4	1,480	1,524
	550000:Travel and Conference/Meeting	-	8,000	8,240
	Cost Center Total	527,185	584,237	616,001
95115 Information Technology	510000:Salaries	2,401,589	2,772,223	3,221,723
	520000:Employee Benefits	718,500	896,528	1,010,474
	530000:Contractual Services	525,289	641,902	1,005,000
	540000:General Materials and Supplies	1,820,306	2,346,716	2,417,117
	550000:Travel and Conference/Meeting	53,301	124,285	124,529
	590000:Other Expenditures	-	-	-
	Cost Center Total	5,518,985	6,781,654	7,778,843
97117 Non-Operating	590000:Other Expenditures	359,796	420,000	430,000
99199 Contingency	519999:Salaries-Vacancy Offset	-	-	(361,260)
	600000:Provision for Contingency	-	500,000	-
	Cost Center Total	-	500,000	(361,260)

**Joliet Junior College
Budget Detail**

**Education Fund
Expenses**

	FY2024 Actuals	FY2025 Budget	FY2026 Budget
Total Expenditures	<u>\$ 80,764,561</u>	<u>\$ 93,644,264</u>	<u>\$ 98,336,949</u>
710000 Transfer To Other Funds	<u>13,883,099</u>	<u>1,380,471</u>	<u>1,441,051</u>
Total Education Fund	<u><u>\$ 94,647,660</u></u>	<u><u>\$ 95,024,735</u></u>	<u><u>\$ 99,778,000</u></u>

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
411000:Property Taxes	00000 General	21,680,751	21,660,000	22,350,000
460000:Facilities Revenue	00000 General	44,400	94,000	94,000
490000:Other Revenue	00000 General	41,835	-	-
Total Operations & Maintenance Fund		<u>\$21,766,986</u>	<u>\$21,754,000</u>	<u>\$22,444,000</u>

**Joliet Junior College
Budget Detail**

**Operations and Maintenance Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
71201 Maintenance	510000:Salaries	1,559,481	1,687,242	1,745,547
	520000:Employee Benefits	490,609	535,045	572,555
	530000:Contractual Services	581,959	565,196	548,734
	540000:General Materials and Supplies	475,841	457,834	499,039
	550000:Travel and Conference/Meeting	6,138	6,670	6,870
	560000:Fixed Charges	1,099	1,132	1,166
	Cost Center Total	<u>3,115,127</u>	<u>3,253,119</u>	<u>3,373,911</u>
72202 Custodial	510000:Salaries	2,855,885	3,097,419	3,140,639
	520000:Employee Benefits	1,084,803	1,157,494	1,258,347
	530000:Contractual Services	49,426	105,491	108,656
	540000:General Materials and Supplies	263,663	298,175	307,120
	550000:Travel and Conference/Meeting	10,202	23,252	23,950
	Cost Center Total	<u>4,263,981</u>	<u>4,681,830</u>	<u>4,838,712</u>
73203 Roads & Grounds	510000:Salaries	1,026,717	1,251,419	1,278,326
	520000:Employee Benefits	285,222	313,563	296,966
	530000:Contractual Services	110,087	111,796	115,150
	540000:General Materials and Supplies	131,097	154,249	158,876
	550000:Travel and Conference/Meeting	3,915	5,787	5,961
	560000:Fixed Charges	1,489	3,134	3,228
	580000:Capital Outlay	174,500	259,000	282,000
	Cost Center Total	<u>1,733,027</u>	<u>2,098,948</u>	<u>2,140,507</u>
74204 Campus Police	510000:Salaries	2,539,347	2,721,434	2,885,956
	520000:Employee Benefits	705,328	769,830	872,850
	530000:Contractual Services	41,209	74,861	82,682
	540000:General Materials and Supplies	54,363	61,846	63,701
	550000:Travel and Conference/Meeting	6,176	19,077	19,649
	570000:Utilities	1,038	2,974	3,093
	580000:Capital Outlay	81,475	-	-
	Cost Center Total	<u>3,428,936</u>	<u>3,650,022</u>	<u>3,927,931</u>

**Joliet Junior College
Budget Detail**

**Operations and Maintenance Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
75205 Transportation	540000:General Materials and Supplies	65,916	135,000	135,000
	550000:Travel and Conference/Meeting	3,033	4,000	4,000
	Cost Center Total	68,949	139,000	139,000
76206 Plant Utilities	570000:Utilities	2,230,144	2,999,514	3,112,495
78208 Administration	510000:Salaries	615,811	646,741	690,474
	520000:Employee Benefits	193,734	211,834	224,767
	530000:Contractual Services	-	4,873	5,019
	540000:General Materials and Supplies	8,533	11,813	12,167
	550000:Travel and Conference/Meeting	5,645	16,045	16,526
	Cost Center Total	823,723	891,306	948,953
20 79109 Environmental Health & Safety	510000:Salaries	137,471	155,723	141,223
	520000:Employee Benefits	45,442	50,068	72,969
	530000:Contractual Services	67,998	65,499	67,464
	540000:General Materials and Supplies	17,712	31,039	31,970
	550000:Travel and Conference/Meeting	2,928	3,090	3,183
	Cost Center Total	271,551	305,418	316,809
92209 O&M Institutional Exp	540000:General Materials and Supplies	239	500	500
	550000:Travel and Conference/Meeting	-	5,000	5,000
	560000:Fixed Charges	14,350	30,604	34,575
	580000:Capital Outlay	-	41,000	18,000
	Cost Center Total	14,589	77,104	58,075
93113 Receiving	510000:Salaries	175,904	186,759	190,400
	520000:Employee Benefits	33,482	37,098	39,185
	530000:Contractual Services	376	2,778	2,861
	540000:General Materials and Supplies	5,270	5,294	5,453
	Cost Center Total	215,032	231,929	237,899
93114 Telecommunications	570000:Utilities	321,970	350,809	374,708

**Joliet Junior College
Budget Detail**

**Operations and Maintenance Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
99199 Contingency	600000:Provision for Contingency	-	200,000	-
	Total Expenditures	<u>\$16,487,029</u>	<u>\$18,879,000</u>	<u>\$19,469,000</u>
	710000 Transfer To Other Funds	<u>5,075,000</u>	<u>2,875,000</u>	<u>2,975,000</u>
	Total Operations & Maintenance Fund	<u>\$21,562,029</u>	<u>\$21,754,000</u>	<u>\$22,444,000</u>

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
420000:State Governmental Sources	Total State Governmental Sources	38,162,323	40,179,849	39,550,283
430000:Federal Governmental Sources	Total Federal Governmental Sources	20,125,947	31,764,394	29,655,583
490000:Other Revenue	Total Other Revenue	619,803	205,747	236,031
	Total Revenues	<u>\$58,908,073</u>	<u>\$72,149,990</u>	<u>\$69,441,897</u>
720000 Transfer From Other Funds	00000 General	<u>552,625</u>	<u>586,471</u>	<u>632,697</u>
	Total Restricted Purposes Fund	<u>\$59,460,698</u>	<u>\$72,736,461</u>	<u>\$70,074,594</u>

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
10001 Agriculture	510000:Salaries	3,000	-	-
	520000:Employee Benefits	32	-	-
	540000:General Materials and Supplies	9,067	-	-
	590000:Other Expenditures	25,840	-	-
	Cost Center Total	37,939	-	-
10009 Natural Science/P.E.	510000:Salaries	7,890	-	-
	520000:Employee Benefits	1,162	-	-
	530000:Contractual Services	37,959	-	-
	540000:General Materials and Supplies	40,247	-	-
	550000:Travel and Conference/Meeting	1,576	-	-
	580000:Capital Outlay	3,745	-	-
	590000:Other Expenditures	20,164	-	-
	Cost Center Total	112,743	-	-
14514 Workforce Adult Education	510000:Salaries	1,785,301	1,714,033	1,657,785
	520000:Employee Benefits	278,305	301,155	282,317
	530000:Contractual Services	2,875	-	198
	540000:General Materials and Supplies	129,220	150,142	126,455
	550000:Travel and Conference/Meeting	21,996	29,398	11,659
	560000:Fixed Charges	7,586	8,000	8,000
	590000:Other Expenditures	53,598	60,000	40,000
	Cost Center Total	2,278,881	2,262,728	2,126,414
17100 Clean Jobs Workforce Network Program	510000:Salaries	-	605,503	601,226
	520000:Employee Benefits	-	282,434	188,058
	530000:Contractual Services	-	377,760	234,259
	540000:General Materials and Supplies	-	130,432	115,540
	550000:Travel and Conference/Meeting	-	6,030	6,030
	580000:Capital Outlay	-	27,950	27,950
	590000:Other Expenditures	-	1,656,002	1,758,063
	Cost Center Total	-	3,086,111	2,931,126

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
17916 Continuing Education	510000:Salaries	2,035	-	190,725
	520000:Employee Benefits	99	-	74,995
	530000:Contractual Services	-	-	5,802
	540000:General Materials and Supplies	7,861	-	17,027
	550000:Travel and Conference/Meeting	-	-	8,469
	590000:Other Expenditures	-	-	263,462
	Cost Center Total	9,995	-	560,480
18113 Academic Excellence & Support	540000:General Materials and Supplies	117,426	-	-
18115 Dean, Career & Technical	510000:Salaries	424,539	459,298	457,764
	520000:Employee Benefits	187,904	192,010	224,552
	530000:Contractual Services	5,990	9,500	7,600
	540000:General Materials and Supplies	40,735	123,116	83,980
	550000:Travel and Conference/Meeting	8,824	16,569	19,000
	560000:Fixed Charges	3,793	-	-
	580000:Capital Outlay	159,827	143,052	28,740
	590000:Other Expenditures	38,421	64,517	43,243
	Cost Center Total	870,033	1,008,062	864,879
18120 Dean, Applied Arts & Workforce Education	540000:General Materials and Supplies	36,172	-	-
	580000:Capital Outlay	1,569	-	-
	Cost Center Total	37,741	-	-
18125 Dean, Nursing, Health & Public Services	510000:Salaries	299,004	351,548	167,869
	520000:Employee Benefits	53,225	77,034	56,002
	540000:General Materials and Supplies	34,006	17,100	7,000
	550000:Travel and Conference/Meeting	29,207	2,537	7,500
	580000:Capital Outlay	138,672	-	-
	590000:Other Expenditures	233,348	205,866	209,847
	Cost Center Total	787,462	654,085	448,218

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
28113 Dual Credit Curriculum	510000:Salaries	-	-	39,950
	520000:Employee Benefits	-	-	18,395
	530000:Contractual Services	-	-	42,000
	540000:General Materials and Supplies	-	-	34,000
	550000:Travel and Conference/Meeting	-	-	603
	590000:Other Expenditures	-	-	14,844
	Cost Center Total	-	-	149,792
29600 Early Childhood Access Consortium for Equity	510000:Salaries	195,864	-	-
	520000:Employee Benefits	117,300	-	-
	530000:Contractual Services	21,148	-	-
	540000:General Materials and Supplies	99,814	-	-
	550000:Travel and Conference/Meeting	16,093	-	-
	580000:Capital Outlay	53,466	-	-
	590000:Other Expenditures	116,936	-	-
	Cost Center Total	620,621	-	-
32301 Student Rights & Responsibilities	510000:Salaries	201,719	-	-
	520000:Employee Benefits	73,253	-	-
	530000:Contractual Services	600	-	-
	540000:General Materials and Supplies	11,107	-	-
	550000:Travel and Conference/Meeting	6,577	-	-
	590000:Other Expenditures	52,941	-	-
	Cost Center Total	346,197	-	-
32320 Project Achieve Student Support Services	510000:Salaries	263,572	293,653	-
	520000:Employee Benefits	134,340	140,067	-
	530000:Contractual Services	1,890	5,456	-
	540000:General Materials and Supplies	7,159	11,621	-
	550000:Travel and Conference/Meeting	23,820	38,000	-
	590000:Other Expenditures	43,596	47,244	-
	Cost Center Total	474,377	536,041	-

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
32340 Project Achieve Talent Search	510000:Salaries	171,179	212,268	170,318
	520000:Employee Benefits	54,032	54,007	75,986
	530000:Contractual Services	6,878	15,636	7,168
	540000:General Materials and Supplies	19,643	14,544	16,200
	550000:Travel and Conference/Meeting	108,070	116,572	64,069
	590000:Other Expenditures	20,200	27,179	23,019
	Cost Center Total	380,002	440,206	356,760
32360 Student Success	510000:Salaries	16,026	-	-
	520000:Employee Benefits	1,575	-	-
	530000:Contractual Services	5,800	-	-
	540000:General Materials and Supplies	64,205	-	-
	550000:Travel and Conference/Meeting	50,104	-	-
	590000:Other Expenditures	21,295	-	-
	Cost Center Total	159,005	-	-
34100 Scholarships	590000:Other Expenditures	559	-	-
34304 Financial Aid/Veterans	510000:Salaries	102,307	172,000	172,000
	530000:Contractual Services	19,517	58,000	
	550000:Travel and Conference/Meeting	995	-	58,000
	590000:Other Expenditures	12,232,884	25,245,000	25,250,000
	Cost Center Total	12,355,703	25,475,000	25,480,000
34314 Monetary Award Program (MAP)	590000:Other Expenditures	5,168,471	-	-
34325 ARPA Will County Scholarship	590000:Other Expenditures	1,155,350	1,320,378	7,936
35305 Career Services	530000:Contractual Services	28,877	-	-
39312 College and Career Pathway	590000:Other Expenditures	24,000	-	-

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
39315 Trade School Grant	510000:Salaries	14,970	-	-
	520000:Employee Benefits	331	-	-
	530000:Contractual Services	32,000	-	-
	540000:General Materials and Supplies	10,142	-	-
	590000:Other Expenditures	58,483	-	-
	Cost Center Total	115,926	-	-
40000 Clean Energy Contractor Incubator Program	510000:Salaries	-	488,559	464,056
	520000:Employee Benefits	-	203,663	205,656
	530000:Contractual Services	-	77,000	109,855
	540000:General Materials and Supplies	-	56,500	57,660
	550000:Travel and Conference/Meeting	-	19,500	19,500
	590000:Other Expenditures	-	351,422	341,067
	Cost Center Total	-	1,196,644	1,197,794
41000 Will County Workforce Development	510000:Salaries	704,001	629,414	760,414
	520000:Employee Benefits	268,267	259,952	293,455
	530000:Contractual Services	13,724	-	-
	540000:General Materials and Supplies	117,724	16,465	75,170
	550000:Travel and Conference/Meeting	2,301	3,000	3,000
	590000:Other Expenditures	435,046	540,665	433,960
	Cost Center Total	1,541,063	1,449,496	1,565,999
41001 Grundy County Workforce Development	510000:Salaries	156,390	169,441	154,616
	520000:Employee Benefits	80,675	70,745	83,248
	530000:Contractual Services	70	46,100	14,900
	540000:General Materials and Supplies	14,820	19,700	22,990
	550000:Travel and Conference/Meeting	774	160	160
	590000:Other Expenditures	193,884	173,978	259,371
	Cost Center Total	446,613	480,124	535,285

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
41002 Workforce Education	510000:Salaries	58,738	59,770	71,047
	520000:Employee Benefits	4,969	5,191	11,053
	530000:Contractual Services	-	-	900
	540000:General Materials and Supplies	17,291	15,966	14,857
	550000:Travel and Conference/Meeting	2,920	3,850	4,200
	590000:Other Expenditures	15,147	16,408	7,150
	Cost Center Total	99,065	101,185	109,207
41104 CED Ancillary Projects	510000:Salaries	68,349	175,250	79,313
	520000:Employee Benefits	21,204	33,167	17,254
	530000:Contractual Services	5,375	18,875	
	540000:General Materials and Supplies	18,060	19,616	4,270
	550000:Travel and Conference/Meeting	895	6,940	-
	580000:Capital Outlay	153,880	1,500	-
	590000:Other Expenditures	-	-	-
	Cost Center Total	267,763	255,348	100,837
43000 IGEN IL EPA Grant	510000:Salaries	138,820	154,820	142,166
	520000:Employee Benefits	2,013	2,303	7,293
	530000:Contractual Services	1,780,571	2,085,702	1,778,637
	540000:General Materials and Supplies	5,348	16,000	6,757
	550000:Travel and Conference/Meeting	29,362	22,000	48,420
	590000:Other Expenditures	105,647	148,000	348,819
	Cost Center Total	2,061,761	2,428,825	2,332,092
69069 Early Childhood Center	530000:Contractual Services	26,794	-	-
	540000:General Materials and Supplies	-	-	-
	550000:Travel and Conference/Meeting	998	-	-
	Cost Center Total	27,792	-	-

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
74204 Campus Police	510000:Salaries	61,348	130,246	7,005
	520000:Employee Benefits	882	1,889	118
	530000:Contractual Services	8,894	-	-
	540000:General Materials and Supplies	-	275	-
	550000:Travel and Conference/Meeting	8,035	-	-
	580000:Capital Outlay	8,266	-	-
	590000:Other Expenditures	2,519	-	-
	Cost Center Total	89,944	132,410	7,123
82112 Financial Services	530000:Contractual Services	6,646	-	20,000
92400 Major Maint./Mod.	510000:Salaries	7,190	-	-
	520000:Employee Benefits	2,810	-	-
	530000:Contractual Services	37,770	35,600	7,545
	540000:General Materials and Supplies	205,000	-	-
	580000:Capital Outlay	127,348	1,082,000	428,379
	Cost Center Total	380,118	1,117,600	435,924
96963 Institutional Advancement	510000:Salaries	482,360	507,079	530,498
	520000:Employee Benefits	176,557	189,276	200,058
	530000:Contractual Services	50,003	56,503	70,614
	540000:General Materials and Supplies	26,081	30,561	31,478
	550000:Travel and Conference/Meeting	6,507	7,049	10,260
	570000:Utilities	-	1,750	1,820
	Cost Center Total	741,508	792,218	844,728
99800 Retirement Commitments/SURS	590000:Other Expenditures	28,687,515	30,000,000	30,000,000

**Joliet Junior College
Budget Detail**

**Restricted Purpose
Expenses**

	FY2024 Actuals	FY2025 Budget	FY2026 Budget
Total Expenditures	<u>\$59,431,096</u>	<u>72,736,461</u>	<u>70,074,594</u>
720000 Transfer From Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Restricted Purpose Fund	<u>\$59,431,096</u>	<u>\$72,736,461</u>	<u>\$70,074,594</u>

**Joliet Junior College
Budget Detail**

**Audit Fund
Revenues**

FY2024 Actuals	FY2025 Budget	FY2026 Budget
81,733	85,000	88,500
\$81,733	\$85,000	\$88,500

411000:Property Taxes

00000 General

Total Audit Fund

**Joliet Junior College
Budget Detail**

**Audit Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
92610 Audit Services	530000:Contractual Services	82,165	86,000	88,500
99199 Contingency	600000:Provision for Contingency	-	129,000	132,000
	Total Audit Fund	\$82,165	\$215,000	\$220,500

**Joliet Junior College
Budget Detail**

**Liability, Protection And Settlement Fund (LP&S Fund)
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
411000:Property Taxes	00000 General	835,953	900,000	1,000,000
490000:Other Revenue	00000 General	75,145	-	-
	Total Liability, Protection & Settlement	<u>\$911,098</u>	<u>\$900,000</u>	<u>\$1,000,000</u>

**Joliet Junior College
Budget Detail**

**Liability, Protection And Settlement Fund (LP&S Fund)
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
92612 Tort Liability	510000: Salaries	22,220	-	-
	520000:Employee Benefits	1,700	-	-
	530000:Contractual Services	777	25,000	25,000
	560000:Fixed Charges	828,966	925,000	100,000
	Cost Center Total	853,663	950,000	1,025,000
92613 Unemployment Liability	520000:Employee Benefits	35,761	50,000	50,000
99199 Contingency	600000:Provision for Contingency	-	875,000	875,000
	Total Liability, Protection & Settlement	\$889,424	\$1,875,000	\$1,950,000

**Joliet Junior College
Budget Detail**

**General Obligation Bond Fund
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
411000:Property Taxes	79009 Referendum Bond Projects	7,713,227	8,055,000	8,452,750
710000 Transfer From Other Funds	00000 General	4,968,374	4,193,293	4,231,943
	Total Bond & Interest Fund	<u>\$12,681,601</u>	<u>\$12,248,293</u>	<u>\$12,684,693</u>

**Joliet Junior College
Budget Detail**

**General Obligation Bond Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
79008 2008 Bond Projects	560000:Fixed Charges	4,953,689	4,191,293	4,229,943
	590000:Other Expenditures	1,781	2,000	2,000
	Cost Center Total	<u>4,955,470</u>	<u>4,193,293</u>	<u>4,231,943</u>
79009 Referendum Bond Projects	560000:Fixed Charges	7,470,750	7,531,625	7,881,375
	590000:Other Expenditures	475	1,000	1,000
	Cost Center Total	<u>7,471,225</u>	<u>7,532,625</u>	<u>7,882,375</u>
	Total Bond & Interest Fund	<u><u>\$12,426,695</u></u>	<u><u>\$11,725,918</u></u>	<u><u>\$12,114,318</u></u>

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund (Restricted)
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
411000:Property Taxes	92312 Life Safety Projects	1,053,111	1,040,000	1,040,000
420000:State Governmental Sources	92400 Major Maint./Mod.	2,271,190	4,312,500	6,187,500
430000:Federal Governmental Sources	00000 General	-	-	-
442000:Student Fees	00000 General	4,093,940	4,145,000	4,284,000
470000:Investment Income	00000 General	82,234	-	-
490000:Other Revenue	00000 General	849,357	400,000	400,000
	Total Revenues	<u>\$8,349,832</u>	<u>\$9,897,500</u>	<u>\$11,911,500</u>
720000 Transfer From Other Funds	00000 General	<u>17,575,000</u>	<u>2,875,000</u>	<u>2,975,000</u>
	Total Operations & Maintenance (Rest.) Fund	<u><u>\$25,924,832</u></u>	<u><u>\$12,772,500</u></u>	<u><u>\$14,886,500</u></u>

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund (Restricted)
Expenses**

247

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
71301 Exterior Wall Systems	580000:Capital Outlay	318,379	235,000	630,000
71302 Conveying Systems	580000:Capital Outlay	-	8,000	8,000
71303 Heating Systems	580000:Capital Outlay	398,842	610,000	310,000
71304 Electrical Systems	580000:Capital Outlay	39,778	120,000	20,000
71305 Cooling Systems	580000:Capital Outlay	5,193	175,000	795,000
71306 Roofing Systems	580000:Capital Outlay	7,360	40,000	15,000
71307 Interior Systems	580000:Capital Outlay	456,133	1,495,000	1,080,000
71308 Electrical Lighting	580000:Capital Outlay	12,626	70,000	70,000
71310 Plumbing Systems	580000:Capital Outlay	222,419	210,000	10,000
71311 Specialty Systems	530000:Contractual Services	224,340	150,000	110,000
71312 Site Work	580000:Capital Outlay	268,363	575,000	925,000
71314 Energy Efficiency Projects	580000:Capital Outlay	104,949	350,000	350,000
82113 Business & Auxiliary Services	540000:General Materials and Supplies	59,016	185,000	500,000
	580000:Capital Outlay	25,069	1,062,000	1,500,000
	Cost Center Total	<u>84,085</u>	<u>1,247,000</u>	<u>2,000,000</u>
92312 Life Safety Projects	580000:Capital Outlay	189,786	3,165,000	1,670,000

**Joliet Junior College
Budget Detail**

**Operations And Maintenance Fund (Restricted)
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
92400 Major Maint./Mod.	530000:Contractual Services	-	150,000	150,000
	540000:General Materials and Supplies	-	151,207	111,557
	580000:Capital Outlay	3,759,642	49,473,000	53,400,000
	Cost Center Total	<u>3,759,642</u>	<u>49,774,207</u>	<u>53,661,557</u>
	Total Expenditures	<u>\$6,091,895</u>	<u>\$58,224,207</u>	<u>\$61,654,557</u>
	710000 Transfer To Other Funds	<u>7,024,977</u>	<u>8,548,293</u>	<u>9,231,943</u>
	Total Operations & Maintenance (Rest.) Fund	<u>\$13,116,872</u>	<u>\$66,772,500</u>	<u>\$70,886,500</u>

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
430000:Federal Governmental Sources	32307 Project Success	33,435	-	-
	Total Federal Governmental Sources	33,435	-	-
442000:Student Fees	10009 Natural Science/P.E.	141,647	156,039	163,824
	10501 Agriculture Course Fees	34,309	40,000	40,000
	10502 Fine Arts Course Fees	66,902	85,000	85,000
	10503 Business Course Fees	34,309	40,000	40,000
	10505 English/Foreign Language Course Fees	13,723	16,000	16,000
	10508 Math Course Fees	27,447	32,000	32,000
	10509 Natural Science Course Fees	171,546	200,000	200,000
	10514 Social Science Course Fees	21,443	25,000	26,750
	10515 Technical Course Fees	162,968	190,000	190,000
	10516 Culinary Arts Course Fees	248,741	290,000	290,000
	10517 Nursing Course Fees	218,720	270,000	270,000
	10518 Vet Tech Course Fees	40,313	47,000	47,000
	10519 Academic Course Fees	25,732	30,000	30,000
	10525 Health & Public Services Course Fees	92,635	125,000	125,000
	17911 Contract Training	291,613	466,000	466,000
	17912 Career Training	404,931	405,146	434,420
	17913 Lifelong Learning	215,345	363,432	383,432
	17914 Commercial Driver License Training	467,301	354,545	406,000
	17915 MakerLab	14,163	20,000	20,000
	17933 Professional Services Health	18,662	16,050	16,400
	17943 Workforce Services/WDC	54,990	30,000	28,000
	17952 Grundy Education Center	1,164	1,564	1,564
	19906 Allied Health	57,651	51,500	75,000
	21102 Library	30,020	35,000	35,000
	23104 Testing Services	21,716	50,500	52,500
	23105 iCAMPUS	961,800	1,000,000	1,000,000
	63009 Fine Arts/Art Clay	2,525	2,625	2,625
	63023 Art	480	2,405	2,405
	65400 Student Clubs	779,798	789,500	816,000
	95116 Technology Action Plan	1,949,495	1,975,000	2,040,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

250

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
	Total Student Fees	6,572,089	7,109,306	7,334,920
450000:Sales and Service Fees	10009 Natural Science/P.E.	140	500	500
	10016 Culinary Arts	267,369	200,000	207,508
	18108 Phi Theta Kappa	5,760	7,600	7,600
	61021 Food Service	1,029,953	1,106,105	1,070,000
	62022 Bookstore	3,047,543	4,508,691	4,771,281
	63017 Blazer	6,250	8,000	8,000
	69069 Early Childhood Center	59	-	-
	69070 Auto Shop Technology	240,556	377,000	377,000
	69090 Greenhouse	73,022	123,000	123,000
	Total Sales and Service Fees	4,670,652	6,330,896	6,564,889
460000:Facilities Revenue	64600 Athletic Event Center Rental	127,113	160,443	165,234
	65400 Student Clubs	25	-	-
	67205 Campus Facility Rental	261,366	124,710	126,731
	Total Facilities Revenue	388,504	285,153	291,965
490000:Other Revenue	18105 Graduation	930	-	-
	18108 Phi Theta Kappa	750	-	-
	21102 Library	558		
	31301 Admissions	-	6,695	6,695
	32315 Academic Intervention & Support	1,100	500	0
	35306 Career Services/Job Fair	13,125	13,239	13,239
	61021 Food Service	11,415	14,000	14,000
	63004 Guest Artists	-	2,000	2,000
	64088 Athletics Administration	836	-	-
	64564 Athletics	2,711	-	-
	69101 JJC Farmland Lab	50,583	65,000	65,000
	69120 Student ID's	1,390	2,000	2,000
	93204 Campus Services - Parking Fine	28,493	20,000	20,600
	95117 ERP Implementation	9,200		
	Total Other Revenue	121,091	123,434	123,534

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Revenues**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
	Total Revenues	11,785,771	13,848,789	14,315,308
720000 Transfer From Other Funds	00000 General	2,887,077	5,332,265	6,027,379
	Total Auxiliary Fund	\$14,672,848	\$19,181,054	\$20,342,687

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
10005 English	510000:Salaries	229	-	-
10009 Natural Science/P.E.	510000:Salaries	110,373	116,430	121,168
	520000:Employee Benefits	33,338	35,079	37,156
	530000:Contractual Services	230	1,030	1,000
	540000:General Materials and Supplies	7,678	4,000	5,000
	Cost Center Total	151,618	156,539	164,324
10016 Culinary Arts	510000:Salaries	53,865	54,116	56,828
	520000:Employee Benefits	13,842	14,834	15,699
	540000:General Materials and Supplies	103,462	109,773	113,066
	590000:Other Expenditures	50,832	21,277	21,915
	Cost Center Total	222,001	200,000	207,508
10018 Veterinary Technology Program	510000:Salaries	27,938	-	-
	520000:Employee Benefits	405	-	-
	Cost Center Total	28,343	-	-
10501 Agriculture Course Fees	540000:General Materials and Supplies	23,121	23,000	23,000
	550000:Travel and Conference/Meeting	14,404	17,000	17,000
	Cost Center Total	37,525	40,000	40,000
10502 Fine Arts Course Fees	530000:Contractual Services	825	4,000	4,000
	540000:General Materials and Supplies	58,089	75,600	75,600
	550000:Travel and Conference/Meeting	-	2,400	2,400
	590000:Other Expenditures	-	3,000	3,000
	Cost Center Total	58,914	85,000	85,000
10503 Business Course Fees	540000:General Materials and Supplies	38,322	40,000	40,000
	550000:Travel and Conference/Meeting	-	-	-
	Cost Center Total	38,322	40,000	40,000
10505 English/Foreign Language Course Fees	540000:General Materials and Supplies	2,694	16,000	16,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
10508 Math Course Fees	510000:Salaries	886	-	-
	520000:Employee Benefits	15	-	-
	540000:General Materials and Supplies	27,130	32,000	32,000
	550000:Travel and Conference/Meeting	663	-	-
	590000:Other Expenditures	157	-	-
	Cost Center Total	28,850	32,000	32,000
10509 Natural Science Course Fees	510000:Salaries	125	-	-
	520000:Employee Benefits	2	-	-
	530000:Contractual Services	7,414	4,000	4,000
	540000:General Materials and Supplies	106,782	196,000	196,000
	Cost Center Total	114,323	200,000	200,000
10514 Social Science Course Fees	540000:General Materials and Supplies	11,047	25,000	26,750
10515 Technical Course Fees	540000:General Materials and Supplies	247,391	185,000	185,000
	550000:Travel and Conference/Meeting	6,291	5,000	5,000
	Cost Center Total	253,682	190,000	190,000
10516 Culinary Arts Course Fees	510000:Salaries	103,907	105,000	105,000
	520000:Employee Benefits	6,511	1,523	1,523
	530000:Contractual Services	2,385	3,478	3,478
	540000:General Materials and Supplies	180,868	180,000	180,000
	550000:Travel and Conference/Meeting	7,935	-	-
	Cost Center Total	301,606	290,001	290,001
10517 Nursing Course Fees	540000:General Materials and Supplies	244,162	270,000	270,000
10518 Vet Tech Course Fees	530000:Contractual Services	3,653	4,200	4,200
	540000:General Materials and Supplies	32,677	42,800	42,800
	550000:Travel and Conference/Meeting	5,987	-	-
	Cost Center Total	42,316	47,000	47,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
10519 Academic Course Fees	530000:Contractual Services	23,020	-	-
	540000:General Materials and Supplies	192,637	30,000	30,000
	Cost Center Total	215,657	30,000	30,000
10520 Public Services Course Fees	510000:Salaries	-	-	-
	520000:Employee Benefits	-	-	-
	530000:Contractual Services	-	-	10,000
	540000:General Materials and Supplies	-	-	37,500
	550000:Travel and Conference/Meeting	-	-	500
	Cost Center Total	-	-	48,000
10525 Health Services Course Fees	510000:Salaries	38,927	-	-
	520000:Employee Benefits	60,209	-	-
	530000:Contractual Services	4,745	15,000	5,000
	540000:General Materials and Supplies	31,385	107,500	70,000
	550000:Travel and Conference/Meeting	-	2,500	2,000
	Cost Center Total	135,266	125,000	77,000
17911 Contract Training	510000:Salaries	224,534	256,273	233,742
	520000:Employee Benefits	98,355	103,931	91,991
	530000:Contractual Services	94,452	77,096	95,000
	540000:General Materials and Supplies	22,588	45,963	30,000
	550000:Travel and Conference/Meeting	1,989	4,429	4,429
	Cost Center Total	441,919	487,692	455,162
17912 Career Training	510000:Salaries	157,837	171,550	159,948
	520000:Employee Benefits	35,151	36,446	27,736
	530000:Contractual Services	124,434	122,210	122,210
	540000:General Materials and Supplies	40,243	37,801	55,000
	550000:Travel and Conference/Meeting	496	1,041	1,014
	Cost Center Total	358,161	369,048	365,935

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
17913 Lifelong Learning	510000:Salaries	256,658	267,139	284,089
	520000:Employee Benefits	72,214	77,500	110,385
	530000:Contractual Services	12,339	23,424	23,424
	540000:General Materials and Supplies	24,745	24,048	24,048
	550000:Travel and Conference/Meeting	1,220	3,309	3,309
	590000:Other Expenditures	-	33	17,500
	Cost Center Total	367,176	395,453	462,755
17914 Commercial Driver License Training	510000:Salaries	2,000	-	-
	520000:Employee Benefits	153	-	-
	530000:Contractual Services	427,157	306,357	400,000
	540000:General Materials and Supplies	-	5,662	1,000
	590000:Other Expenditures	-	24,910	5,000
	Cost Center Total	429,310	336,929	406,000
17915 MakerLab	510000:Salaries	140	-	-
	520000:Employee Benefits	11	-	-
	530000:Contractual Services	-	20,000	20,000
	540000:General Materials and Supplies	4,845	-	-
	550000:Travel and Conference/Meeting	1,161	-	-
	Cost Center Total	6,157	20,000	20,000
17933 Professional Services Health	510000:Salaries	5,900	10,890	11,064
	520000:Employee Benefits	93	158	160
	540000:General Materials and Supplies	4,722	5,002	5,175
	Cost Center Total	10,715	16,050	16,400
17943 Workforce Services/WDC	510000:Salaries	7,908	8,303	8,000
	520000:Employee Benefits	2,081	2,276	579
	540000:General Materials and Supplies	21,279	19,000	19,000
	550000:Travel and Conference/Meeting	-	421	421
	Cost Center Total	31,267	30,000	28,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
17952 Grundy Education Center	540000:General Materials and Supplies	1,183	1,138	1,138
	550000:Travel and Conference/Meeting	839	426	426
	Cost Center Total	2,022	1,564	1,564
18108 Phi Theta Kappa	540000:General Materials and Supplies	195	600	600
	550000:Travel and Conference/Meeting	9,242	7,000	7,000
	Cost Center Total	9,437	7,600	7,600
19906 Allied Health	530000:Contractual Services	10,078	12,360	15,000
	540000:General Materials and Supplies	30,463	39,140	60,000
	Cost Center Total	40,541	51,500	75,000
21102 Library	540000:General Materials and Supplies	8,820	34,700	34,700
	550000:Travel and Conference/Meeting	-	300	300
	Cost Center Total	8,820	35,000	35,000
23104 Testing Services	510000:Salaries	7,057	42,000	44,100
	520000:Employee Benefits	1,737	566	595
	540000:General Materials and Supplies	178	7,000	7,000
	550000:Travel and Conference/Meeting	-	934	805
	Cost Center Total	8,972	50,500	52,500
23105 iCAMPUS	510000:Salaries	181,201	254,209	271,938
	520000:Employee Benefits	63,829	136,622	137,240
	530000:Contractual Services	449,817	559,982	527,159
	540000:General Materials and Supplies	14,985	25,187	24,943
	550000:Travel and Conference/Meeting	13,725	24,000	38,720
	Cost Center Total	723,557	1,000,000	1,000,000
31300 Registration & Records	530000:Contractual Services	38,858	38,350	-
	540000:General Materials and Supplies	454	-	-
	Cost Center Total	39,312	38,350	-

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
31301 Admissions	540000:General Materials and Supplies	3,149	-	-
	550000:Travel and Conference/Meeting	3,063	5,150	5,150
	590000:Other Expenditures	(4,500)	1,545	1,545
	Cost Center Total	1,712	6,695	6,695
32301 Student Rights & Responsibilities	530000:Contractual Services	-	3,675	3,675
32307 Project Success	540000:General Materials and Supplies	5,695	-	-
	550000:Travel and Conference/Meeting	16,504	-	-
	590000:Other Expenditures	1,678	-	-
	Cost Center Total	23,877	-	-
32315 Academic Intervention & Support	540000:General Materials and Supplies	1,451	500	-
35306 Career Services/Job Fair	540000:General Materials and Supplies	3,878	6,620	6,620
	550000:Travel and Conference/Meeting	5,617	6,619	6,619
	Cost Center Total	9,495	13,239	13,239
36306 Student Services & Activities	540000:General Materials and Supplies	4,328	4,275	5,325
	590000:Other Expenditures	14,445	20,200	19,150
	Cost Center Total	18,773	24,475	24,475
41104 CED Ancillary Projects	510000:Salaries	(16,408)	-	-
	520000:Employee Benefits	(374)	-	-
	530000:Contractual Services	27,600	-	-
	Cost Center Total	10,817	-	-
61021 Food Service	510000:Salaries	507,592	501,234	511,879
	520000:Employee Benefits	103,107	103,585	95,085
	530000:Contractual Services	29,938	33,050	31,000
	540000:General Materials and Supplies	419,514	511,636	467,436
	550000:Travel and Conference/Meeting	307	600	600
	590000:Other Expenditures	25,070	20,000	28,000
	Cost Center Total	1,085,529	1,170,105	1,134,000

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
62022 Bookstore	510000:Salaries	326,443	410,064	375,553
	520000:Employee Benefits	77,575	84,236	112,876
	530000:Contractual Services	19,026	45,962	47,341
	540000:General Materials and Supplies	2,980,302	3,670,595	3,905,713
	550000:Travel and Conference/Meeting	3,731	8,940	9,208
	560000:Fixed Charges	-	54,605	56,243
	570000:Utilities	-	583	606
	590000:Other Expenditures	29,530	33,706	44,717
	Cost Center Total	3,436,608	4,308,691	4,552,256
63004 Guest Artists	530000:Contractual Services	-	2,000	2,000
63006 Student Fees	530000:Contractual Services	32,084	32,084	33,047
63009 Fine Arts/Art Clay	540000:General Materials and Supplies	-	2,625	2,625
63012 Musical Ensembles	530000:Contractual Services	8,838	8,663	8,663
	550000:Travel and Conference/Meeting	-	8,400	8,400
	Cost Center Total	8,838	17,063	17,063
63013 Music Usage	530000:Contractual Services	7,500	-	-
63016 Wordeater	510000:Salaries	2,575	2,575	-
	520000:Employee Benefits	57	62	-
	530000:Contractual Services	800	-	-
	540000:General Materials and Supplies	5,718	7,833	10,643
	Cost Center Total	9,150	10,470	10,705

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
63017 Blazer	510000:Salaries	19,128	24,285	24,699
	520000:Employee Benefits	260	271	271
	530000:Contractual Services	1,100	2,500	2,500
	540000:General Materials and Supplies	7,072	12,745	12,745
	550000:Travel and Conference/Meeting	-	2,500	2,500
	Cost Center Total	27,560	42,301	42,715
63023 Art	540000:General Materials and Supplies	-	2,405	2,405
64088 Athletics Administration	510000:Salaries	499,728	569,050	606,345
	520000:Employee Benefits	138,639	148,443	144,927
	530000:Contractual Services	116,369	152,500	157,075
	540000:General Materials and Supplies	34,213	44,188	45,514
	550000:Travel and Conference/Meeting	91,759	54,075	80,697
	Cost Center Total	880,708	968,255	1,034,558
64564 Athletics	540000:General Materials and Supplies	46,477	53,731	55,343
	550000:Travel and Conference/Meeting	120,156	166,007	170,987
	Cost Center Total	166,633	219,738	226,330
64600 Athletic Event Center Rental	510000:Salaries	94,810	144,533	148,436
	520000:Employee Benefits	16,672	15,910	16,798
	Cost Center Total	111,482	160,443	165,234
65400 Student Clubs	540000:General Materials and Supplies	984	1,000	1,000
	550000:Travel and Conference/Meeting	10,476	4,104	4,104
	590000:Other Expenditures	73,398	105,900	105,900
	Cost Center Total	84,858	111,004	111,004
67205 Campus Facility Rental	510000:Salaries	92,311	107,032	108,199
	520000:Employee Benefits	14,639	16,104	500
	540000:General Materials and Supplies	-	1,050	500
	550000:Travel and Conference/Meeting	-	525	1,100
	Cost Center Total	106,950	124,710	126,731

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
69070 Auto Shop Technology	510000:Salaries	11,250	31,500	33,077
	520000:Employee Benefits	254	17,186	849
	540000:General Materials and Supplies	304,546	328,314	343,074
	Cost Center Total	316,051	377,000	377,000
69073 Outside Transportation	590000:Other Expenditures	5,000	5,000	5,000
69090 Greenhouse	510000:Salaries	65,540	101,577	106,158
	520000:Employee Benefits	20,017	14,701	36,270
	530000:Contractual Services	-	4,326	4,002
	540000:General Materials and Supplies	75,791	109,112	112,285
	Cost Center Total	161,348	229,715	258,815
69101 JJC Farmland Lab	510000:Salaries	59,833	64,056	67,352
	520000:Employee Benefits	32,060	34,342	36,412
	530000:Contractual Services	10,571	14,671	15,111
	540000:General Materials and Supplies	21,581	24,695	25,436
	550000:Travel and Conference/Meeting	1,025	1,622	1,671
	560000:Fixed Charges	3,007	2,163	2,228
	Cost Center Total	128,076	141,549	148,210
69120 Student ID's	510000:Salaries	36,246	44,193	47,982
	520000:Employee Benefits	643	641	762
	530000:Contractual Services	8,500	8,500	8,755
	540000:General Materials and Supplies	17,800	17,278	17,796
	550000:Travel and Conference/Meeting	-	473	487
	Cost Center Total	63,189	71,085	75,782
93204 Campus Services - Parking Fine	530000:Contractual Services	5,897	10,000	10,300
	540000:General Materials and Supplies	564	-	2,000
	550000:Travel and Conference/Meeting	776	-	-
	590000:Other Expenditures	557	10,000	8,300
	Cost Center Total	7,794	20,000	20,600

**Joliet Junior College
Budget Detail**

**Auxiliary Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
95116 Technology Action Plan	530000:Contractual Services	9,730	48,000	50,000
	540000:General Materials and Supplies	1,631,579	781,261	978,900
	570000:Utilities	58,215	54,724	54,724
	580000:Capital Outlay	632,304	1,091,015	956,376
	Cost Center Total	<u>2,331,828</u>	<u>1,975,000</u>	<u>2,040,000</u>
95117 ERP Implementation	510000:Salaries	42,776	987,419	633,586
	520000:Employee Benefits	8,047	352,581	131,710
	530000:Contractual Services	1,032,373	1,995,000	2,600,000
	540000:General Materials and Supplies	982,607	770,000	1,100,000
	550000:Travel and Conference/Meeting	-	-	25,000
	600000:Provision for Contingency	-	250,000	509,704
	Cost Center Total	<u>2,065,803</u>	<u>4,355,000</u>	<u>5,000,000</u>
	Total Expenditures	<u>\$15,467,036</u>	<u>\$18,981,054</u>	<u>\$20,123,662</u>
	710000 Transfer To Other Funds	<u>-</u>	<u>200,000</u>	<u>219,025</u>
	Total Auxiliary Fund	<u>\$15,467,036</u>	<u>\$19,181,054</u>	<u>\$20,342,687</u>

**Joliet Junior College
Budget Detail**

**Self-Insurance Fund
Revenues**

FY2024 Actuals	FY2025 Budget	FY2026 Budget
90	1,000	1,000
16,381,281	18,550,000	20,250,000
\$16,381,371	\$18,551,000	\$20,251,000

470000:Investment Income

00000 General

490000:Other Revenue

00000 General

Total Self Insurance Fund

**Joliet Junior College
Budget Detail**

**Self-Insurance Fund
Expenses**

		FY2024 Actuals	FY2025 Budget	FY2026 Budget
80901 Health Claims Administration	520000:Employee Benefits	14,440,087	17,699,000	19,299,000
	530000:Contractual Services	69,878	100,000	100,000
	540000:General Materials and Supplies	-	2,000	2,000
	Cost Center Total	14,509,965	17,801,000	19,401,000
97400 Workers Compensation Administration	520000:Employee Benefits	730,237	750,000	850,000
	Total Self Insurance Fund	\$15,240,202	\$18,551,000	\$20,251,000

Main Campus

1215 Houbolt Road
Joliet, IL 60431
(815) 729-9020

City Center Campus

235 North Chicago Street
Joliet, IL 60432
(815) 727-6544

Romeoville Campus

1125 West Romeo Road (135th Street)
Romeoville, IL 60446
(815) 886-3000

Morris Education Center

725 School Street
Morris, IL 60450
(815) 942-1552

**Weitendorf Agricultural
Education Center**

17840 Laraway Road
Joliet, IL 60433
(815) 280-6900



JOLIET
JUNIOR COLLEGE

—1901—

jjc.edu